

Sections 154-28, et seq., of the General Code, have no bearing upon the question before us for consideration.

It was clearly the intention of the legislature that all the powers and duties theretofore imposed by law upon the Department of Public Welfare in connection with the two schools should be transferred to the Department of Education. One of the duties heretofore exercised by your department in connection with said schools was to accept and manage any gift, devise or bequest of money made for their use. Said power was transferred by the legislature in Amended Senate Bill 101, passed by the 87th General Assembly, to the Department of Education.

It is, therefore, my opinion that the trust funds in your hands which have been received for the benefit or use of the State School for the Blind or the State School for the Deaf, should be transferred and given into the possession of the Department of Education for proper administration by that department.

Respectfully,
EDWARD C. TURNER,
Attorney General.

920.

APPROVAL, BONDS OF THE VILLAGE OF BAY, CUYAHOGA COUNTY,
OHIO—\$62,662.43.

COLUMBUS, OHIO, August 26, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

921.

FEES—METHOD OF COMPUTING FEES OF FOREIGN CORPORATIONS
WHO ARE DOING BUSINESS IN OHIO.

SYLLABUS:

Method of computing fees payable by foreign corporations for the right to do business in Ohio under Senate Bill 295 discussed.

COLUMBUS, OHIO, August 26, 1927.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—This will acknowledge your recent communication in which you ask me to advise you as to the method to be employed in computing fees payable by foreign corporations under the provisions of Senate Bill 295, effective August 29, 1927.

You have also enclosed with your communication two letters of interested persons regarding the method of computation and I shall use one of the examples set forth in one of the letters for the purpose of my discussion.