

are cited in 48 C. J. 1063, 1064. It is my opinion, however, that the unqualified term "physician" as used in Title III, Division II, Chapter 19 of the General Code, relating to the State Department of Health, must be construed as a licensed practitioner of medicines and does not include licensed dentists.

Respectfully,

GILBERT BETTMAN,
Attorney General.

4807.

BOARD OF EDUCATION—MAY FURNISH PERSONAL NECESSITIES
TO SCHOOL CHILDREN OF PRIVATE AND PAROCHIAL SCHOOLS.

SYLLABUS:

By force of Section 1, of Amended Senate Bill No. 2, of the First Special Session of the 89th General Assembly, a board of education of a city, village, exempted village or rural school district may, at any time prior to December 31, 1933, provide from public funds, shoes, clothing, medical attention or such other necessities as will enable children within compulsory school age in the district to attend school, when such board is satisfied that any such children are unable to attend school because in want of the said necessities and those upon whom the child is dependent are unable to support or care for themselves and furnish these necessities to the child, regardless of whether the child attends a public, parochial or other private school.

COLUMBUS, OHIO, December 12, 1932.

HON. PAUL A. FLYNN, *Prosecuting Attorney, Tiffin, Ohio.*

DEAR SIR:—This will acknowledge receipt of your request for my opinion, which reads as follows:

"May the board of education extend help to indigent children who regularly attend a parochial school in the school district, or is the board confined to expending relief funds to children attending a public school? My question is raised because of the suggestion that the board of education supply milk, soup and other foods to needy children who attend school in this district, and the question of whether or not Section 1 of Amended Senate Bill No. 2, passed March 31, 1932, is broad enough to legalize such an expenditure."

Section 1 of Amended Senate Bill No. 2, passed at the First Special Session of the 89th General Assembly, reads in part, as follows:

"When the board of education of any city, village, exempted village or rural school district is satisfied that a child compelled to attend school is unable to do so because in want of shoes, clothing, medical attention, or other necessities, and those upon whom the child is dependent are unable to support or care for themselves and the child, the given board of education at any time prior to December 31, 1933, may provide such necessities as may enable the child to attend school. * *"

The language of the foregoing act is clear and general in terms; it makes no distinction whatever as between children compelled to attend school, so far as the school that they may attend is concerned. The compulsory school laws, in terms, recognize that compliance with them may be had by attending a public, parochial or other private school, and the act quoted above embraces all such children and authorizes relief to all such children.

I am of the opinion, therefore, that the relief authorized by this act may be extended to all children, who, by the terms of the compulsory schools laws, are required to attend school, without consideration as to whether or not they are attending a public or private school.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4808.

FOREIGN CORPORATION ACT—PUBLIC UTILITY PRIMARILY ENGAGED IN INTER-STATE COMMERCE NEED NOT COMPLY WITH ACT—DISCUSSION OF FILING OF FIRST REPORT UNDER SUCH ACT.

SYLLABUS:

1. *The provision contained in Section 8625-3, General Code, exempts public utility corporations from the provisions of the Foreign Corporation Act when they are engaged in this state in interstate commerce as a principal business as distinguished from an incidental business.*

2. *Any foreign corporation which was licensed to transact business in Ohio under the provisions of former Section 178, General Code, must be held to be licensed to transact business in Ohio, and to have represented in this state such number of shares as may be determined from its first report filed under the Foreign Corporation Act, even though such corporation was exempt from complying with the provisions of former Sections 183 to 188, General Code.*

3. *By reason of the provisions contained in Sections 8625-10 and 8625-11, General Code, it from the first report of a foreign corporation filed under the Foreign Corporation Act, it is determined that such corporation is entitled to have a lesser number of shares represented in this state than that upon which it had paid the fees under the former act, such corporation is neither entitled to a refunder nor a credit by reason thereof.*

COLUMBUS, OHIO, December 12, 1932.

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

DEAR SIR:—This acknowledges receipt of your request for opinion as follows:

“Directing your attention to Sections 8625-3, -7 and -10 of the General Code of Ohio, your opinion is respectfully requested as follows:

(1) Does the exemption set forth in section 8625-3 regarding public utility companies apply to all public utility companies which are engaged