rights, privileges, powers, franchises and immunities are designated as both public and private. This section, coupled with section 114, above referred to, would, standing alone, apparently authorize the consolidation of the corporations which you mention and vest in the consolidated corporation all of the rights of the humane society.

Before reaching any conclusion, however, Section 132 of the general corporation act must not be overlooked. Its provisions are as follows:

"When special provision is made in the General Code for the incorporation, organization, conduct or government of corporations formed for any specified purpose, this act shall not apply, but the special provision shall govern unless it clearly appears that the special provision is cumulative."

The humane society is undoubtedly incorporated under a special provision of the General Code, viz., Sections 10062 to 10084, of the General Code, inclusive. No authority is therein conferred for the consolidation of such a corporation with any other corporation, and, in view of the fact that special privileges are extended to humane societies not available to ordinary corporations not for profit, I am very doubtful whether a consolidation may be effected without impairing the right of the consolidated company to exercise the special privileges conferred. It must be borne in mind that the broad language of Section 68 of the general corporation act has reference to the consolidation of corporations formed under general law and I do not feel that, in the language of Section 132 of the general corporation act, "it clearly appears that the special provision is cumulative," with respect to humane societies.

While the purposes of the children's aid society are germane to certain purposes of humane societies as set forth in Section 10063 of the General Code, quoted, supra, yet they are not so broad, since they are referable solely to the welfare of children, whereas humane societies are organized for the protection not only of children but also animals. There might possibly be some objection from the standpoint of the members of the children's aid society to the broadening of the purpose which would be effected by the consolidation, but I pass this over without further discussion. I feel, however, that there is sufficient doubt as to the right of the humane society, incorporated under special provisions of the General Code therefor, to consolidate with another corporation not for profit, to force me to conclude that, in the absence of judicial or specific statutory authority for such action, such right of consolidation does not exist.

Respectfully,
EDWARD C. TURNER,
Attorney General.

942.

## APPROVAL, LEASE TO OHIO CANAL LAND.

COLUMBUS, OHIO, September 2, 1927.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

GENTLEMEN:—I am in receipt of your letter of August 31, 1927, in which you enclose the following lease, executed in triplicate, for my approval:

George D. Bates, Ohio Canal land lease \_\_\_\_\_\$45,500.00

I have carefully examined said lease, find it correct in form and legal, and am therefore returning the same to you with my approval endorsed thereon.

Respectfully,
EDWARD C. TURNER,
Attorney General.

943.

APPROVAL, BONDS OF THE VILLAGE OF SEBRING, MAHONING COUNTY, OHIO, \$71,335.00.

COLUMBUS, OHIO, September 2, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

944.

APPROVAL, BONDS OF THE VILLAGE OF COLUMBIANA, COLUMBIANA COUNTY, OHIO, \$4,500.00.

COLUMBUS, OHIO, September 2, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

945.

AUTOPSY-MUST BE AUTHORIZED BY PROSECUTING ATTORNEY-IF PERFORMED BY A PERSON OTHER THAN CORONER PAY MAY BE ALLOWED BY COUNTY COMMISSIONERS.

## SYLLABUS:

Where the prosecuting attorney authorized an autopsy and a physician or surgeon other than the coroner performed such autopsy on a dead body found in the county, the board of county commissioners may, under Section 2495, General Code, in its