Rev. A. M. Andersen, Dear Friend :-

Your letter of the 20th. inst is before us and we have given the subject that you have enquired about careful consideration and we think we are sufficiently informed to give you sat-

isfactory answers thereto.

In answer to your first inquiry " Is it lawful to incorporate a general church body, synod or association with rights to exercise jurisdiction all over the United States, and for religious, educational and charitable purposes under the statutes of Nebraska."

This question we answer in the affirmative. Under Section I67 and sections following of Chapter I6 of the Revised Statutes of Nebraska for the year I895 entitled "Corporations" this right is clearly given, this section conferring this authority is as follows: - "Churches, parishes, and societies of all religious bedies, sects and denominations in this state having a central governing body with spiritual jurisdiction extending over the whole state or a part thereof being more than six counties may become incorporated by complying with the terms and provisions of this act," and other sections following.

By this it will be seen and understood that the words the whele state or parts of the state not less than six counties is not restrictive but fixes the minimum limit of territory covered by the jurisdiction, in other words the territory may exceed the six counties or may exceed the state limits. We are of opinion that the corporation legally formed under this law within the state of Nebraska must have its central effice and principal place of business within the State of Nebraska, but it may own property and transact business anywhere within the United States, and its stockholders and officers may reside within or without the State of Nebraska, but as a matter of prudence a number of the beard of directors and its chief officers ought to reside within the State of Nebraska.

We answer the second inquiry, that the annual meeting designated by the Statutes of the State of Nebraska and the election of efficers thereat must be within the State of Nebraska, at such time and at such a place as designated in the articles of incorperation. A great deal of its business may be transacted outside of the State of Nebraska after the annual meeting has been held and the election of efficers thereat, such meetings and such business transacted thereat outside of the state will be controlled by the articles of incorporation and the corporations by-

laws and rules.
3. This inquiry has been answered above and we refer to the

answer to inquiry number one.

To this inquiry we answer in the negative, that such an institution as described in question #4 would have no legal identity and have no binding force in law and this answer will also

answer inquiry #5.

Inquiry #6 is fully answered by section I68 and section I69 of Chapter I6 above referred to which gives in detail the manner and procedure of incorporating, and these sections being somewhat lengthy we simply refer you to them, but the manner and procedure of incorporation under these sections and this law are simple and plain.

Inquiry #7 we answer in the negative and the preperty new belonging to the corporation whose articles of incorporation

have expired may continue the business of such corporation for the sole purpose of closing the business and conveying the property to such person or persons or body corporate as it may choose this right is clearly set out in Section I43 of Chapter I6 abeve referred to. Under Section I67 above queted your church may incorporate for the purposes of building, operating and carrying on churches and church institutions such as academies, semenaries, church printing establishments and all other institutions which have for the sole aim and purpose the upbuilding of your church in all its different branches, further you verbally asked us when in our effice if the powers and rights acquired under an incorporation under any law of this state in reference to religious societies could be extended into the province of Canada. That will depend largely upon the laws of such province and not knowing what they are we cannot answer that question, but we have no doubt that you will find in Canada proper laws which will give you the rights desired.

Heping this is satisfactory to you, permit us to remain.

Yours Very Truly.

Walton & Mucung