concerned, the 1903, the 1919 and the 1927 acts being substantially identical on that subject.

Lewis' Sutherland Statutory Construction, (2nd ed.) Section 273.

It is my opinion, therefore, that you should be governed by the 1927 general act (Acts of 1927, page 252, et seq.) insofar as the same relates to the publication of financial statements of foreign insurance companies.

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CONSERVATION DEPARTMENT: Whether students in naval academy during war period are entitled to free permits to hunt and fish.

July 7, 1933.

Hon. Kenneth M. Kunkel,
Director, Fish & Game Division,
Conservation Department,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter of June 26, 1933, asking my opinion as to "whether or not students in a naval academy during the war period would be entitled to a free permit such as are given to soldiers, sailors and marines who served during any of the four major war periods and who are honorably discharged." I am assuming that you refer to students in the U. S. Naval Academy at Annapolis, and to one of the four war periods mentioned in sections 13690 and 13691 of Burns Annotated Indiana Statutes, Revision of 1926, and I will limit my opinion accordingly.

Section 13690, supra, gives the right to fish without procuring a license to "any honorably discharged soldier, sailor or marine of the United States who shall have served in the Civil War." (My italics.)

Section 13691, supra, provides that soldiers and sailors of the three other wars specifically named "shall have and are hereby given all the rights and privileges now held and enjoyed by soldiers and sailors * * * of the late Civil War."

The statutes authorizing and directing your department to issue free permits to fish or hunt without license to such persons as are exempt by law from obtaining licenses, are based upon, and relate back to, sections 13690 and 13691, supra.
Consequently, your inquiry resolves itself into a question of fact; namely, whether or not students in the Naval Academy during one of the war periods named were in the service of the United States military forces while they were such students, or whether or not they "shall have served in" one of the wars named. (Section 13690, supra.)

I am informed reliably that students in the United States Naval Academy are inducted into the military service of the country at the time of their entering such academy. It appears that they are subject to all military orders and assignments, and receive compensation and maintenance from the government for their service. If my information is correct, it is my opinion that such students as were in the United States Naval Academy at any time during the period of one of the wars named, and who subsequently received an honorable discharge from such service, are entitled to permits from your department to hunt and fish without license. For a discussion of the various war periods, I would refer you to my opinion to your office under date of June 28, 1933.

PUBLIC INSTRUCTION, DEPT. OF: Appointment of attendance officers.

July 7, 1933.

Miss Margaret E. Paddock,
State Attendance Officer,
Department of Education,
Indianapolis, Indiana.

Dear Madam:
I have before me your letter of June 23, 1933, which reads as follows:

"We are in receipt of a letter from Mrs. Annette K. Test, city attendance officer, Seymour, Indiana, relative to the term 'appointment' in the following section of the average daily attendance law:

"'Wherever, by the provisions of any law of this state, any action, proceeding, eligibility, appointment, power, right or duty is taken, had, exercised, conferred, possessed, prescribed, performed, or conducted by virtue and on the basis of the annual enumeration of school children such action, proceeding, eligibility, ap-