

tail installment contract to any person other than a licensee under this Act.”

It is my opinion that this provision expressly forbids the dealer from transferring such contracts to the plow company unless the plow company is licensed under the provisions of the Act.

I can conceive of no condition where this relationship would be otherwise except in a case where the dealer would act strictly as agent for the plow company, having no right, title or interest in the property which constitutes the subject of the sale. If the installment contracts entered into by the farmer are made with the dealer, clearly the dealer is forced to either sell, assign or transfer these contracts to the plow company. When he does this he violates the provisions of section 9 above quoted unless the plow company is a licensee under the provisions of the Act.

If, on the other hand, the contract which the farmer makes is made directly with the plow company and the agent's name does not appear therein as the seller, then clearly the dealer would not be selling, assigning or transferring such contracts to the plow company and if such a practice were followed I think the provisions of the Acts above quoted would not apply.

Since I do not have before me a copy of the contract which the dealer makes with the farmer I am unable to pass upon this particular phase of the question.

I trust, however, that the above explanation makes my position clear as to the legal principles which govern these transactions.

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**ANATOMICAL BOARD, STATE: Authorized to distribute anatomical material to colleges, etc., in accordance with statute. Chiropractic colleges entitled to anatomical material from board.**

May 5, 1937.

Dr. Burton D. Myers, Dean,  
Indiana University School of Medicine,  
Bloomington, Indiana.

Dear Doctor:

I wish to acknowledge receipt of your request for an opinion, dated May 3, 1937, which reads as follows:

“On April 5, 1937, I wrote you in part as follows:

‘Permit me to thank you for yours of March 19. Almost in the same mail with your letter I received a letter from Dr. H. E. Vedder, President of the Lincoln Chiropractic College, requesting anatomical material in the name of the school.

“The last paragraph of your letter of March 19, states: ‘Our decision might be different pertaining to the delivery of a cadaver if the Lincoln Chiropractic College were to make the request and conform with the law in all of its provisions.’

‘I shall be very glad to proceed in accordance with your decision.’

“Perhaps I did not make the matter as clear as I thought I did.

“Dr. H. E. Vedder, President of the Lincoln Chiropractic College, requests anatomical material in the name of the school. Under the State Anatomical Law, is he entitled to receive same?”

Section 63-603 Burns Indiana Statutes Annotated, 1933, the same being Acts of the Legislature of 1903, chapter 31, section 3, provides for receipt and distribution of bodies. Among the distributees appears, from the above section, the names, ‘schools and colleges.’ I understand the Lincoln Chiropractic College to be a well known and bona fide college, teaching the art and science of chiropractic.

On March 19, 1937, an opinion was written to you wherein, among other things, is found the following language:

“Chiropractic is defined by Webster as follows: ‘A system of healing that treats disease by manipulation of the spinal column.’”

From the above and other definitions and decisions it may be properly inferred that a chiropractic school is a school engaged in teaching the art of, or science of, medicine, and that this instruction is limited in its field. Nevertheless the proper inference is that this school is a school or college teaching the art or science of medicine and comes within the purview of the section of the statute pointed out above.

It is noted from the section that the Anatomical Board *shall* distribute and deliver such (bodies) among such of the

schools and colleges, physicians and surgeons, *entitled thereto*, as requested in writing, etc. Further on in this same section the legislature sought to and did disclose their intent in said section by saying in substance that these bodies are to be distributed among the several incorporated schools and colleges, as nearly as may be practicable, a certain number of bodies to each college, proportioned to the number of bona fide students enrolled and in regular attendance thereto.

I can see that the duty was cast on your Board by the legislature of making a proper disposition of these bodies after having ascertained that the school or college is bona fide, in other words, one college or school should not receive a number of cadavers which would be out of proportion with the other schools and colleges of the State.

I conclude that a request from Dr. H. E. Vedder, President of the Lincoln Chiropractic College, for anatomical material in the name of the school should be honored; that the Lincoln Chiropractic College is a bona fide school or college within the purview of the statute; that said college should receive anatomical material after having complied with other sections of the statute pertaining to filing of bond, etc., and that the amount of anatomical material or number of cadavers should be ascertained by you for the college in the manner as set out in section 3 of the 1903 Act.

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**ACCOUNTS, STATE BOARD OF: Depositories for public funds. Citizens Gas & Coke Utility of Indianapolis.**

May 6, 1937.

Hon. W. P. Cosgrove,  
State Examiner,  
State Board of Accounts,  
Indianapolis, Indiana.

Dear Sir:

This is in answer to your request for an opinion in the matter of public funds. Your questions are as follows:

"1. Are the receipts from operation of the gas system operated by the City of Indianapolis, Indiana, through its Board of Directors for Utilities of its Department of Utilities, 'public funds' within the meaning of chapter 3 of Acts 1937?