

Said contract and bond and all other papers submitted in connection therewith have been filed with the auditor of state.

Respectfully,  
JOHN G. PRICE,  
*Attorney-General.*

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2217.

APPROVAL, BONDS OF BELMONT COUNTY IN THE AMOUNT OF \$105,000, ROAD IMPROVEMENT.

COLUMBUS, OHIO, June 30, 1921.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2218.

APPROVAL, BONDS IN THE AMOUNT OF \$105,000, BELMONT COUNTY, ROAD IMPROVEMENT.

COLUMBUS, OHIO, June 30, 1921.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2219.

APPROVAL, DEFICIENCY BONDS OF THE CITY OF BELLEFONTAINE IN THE AMOUNT OF \$11,450.

COLUMBUS, OHIO, June 30, 1921.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2220.

STATE TEACHERS' RETIREMENT SYSTEM—WHERE BOARD OF EDUCATION HAS NEGLECTED OR REFUSED TO LEVY TAX TO MEET FINANCIAL REQUIREMENTS OF SAID SYSTEM—HOW FUNDS PROVIDED.

1. *A board of education which has neglected or refused to levy a tax to meet the financial requirements of the state teachers' retirement system, in accordance with the provisions of section 7896-55 G. C. may not create a retirement fund out of which to pay the normal and deficiency contributions due from each board of education under the teachers' retirement act, by transferring to such retirement fund any money available in other funds, unless such board of education has been granted authority to make such transfer by an order of the common pleas court, on an appli-*