Alliance-Salem Road, I. C. H. No. 84, Section "K," Columbiana and Mahoning counties.

The final resolutions referred to consist of a resolution of the commissioners of Mahoning county of date June 11, 1920, and a similar resolution by the commissioners of Columbiana county of date June 14, 1920. These two resolutions cover a joint county improvement, and I find attached the following memorandum signed by yourself as state highway commissioner under date June 9, 1920:

"Whereas, The improvement of section 'K' of I. C. H. No. 84, is a joint county improvement, and said section of road lies one-half in Columbiana county and one-half in Mahoning county; and

WHEREAS, The total estimated cost of said improvement is \$52,000.00, of which the state is to pay a total of \$15,000.00, leaving \$37,000.00 as the share other than that to be paid by the state; and

Whereas, Section 1220 G. C. directs that on joint county improvements, the state highway commissioner shall apportion equitably between the counties interested the amount over and above that to be paid by the state.

Wherefore, I, A. R. Taylor, as state highway commissioner, do find that it is equitable that one-half of said \$37,000.00, to wit.: \$18,500.00, be borne in the first instance by each of said counties of Columbiana and Mahoning."

I have carefully examined said resolutions, find them correct in form and legal, and I am therefore returning them with my approval endorsed thereon in accordance with section 1218 G. C.

Respectfully,

JOHN G. PRICE,

Attorney-General.

1448.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN SANDUSKY COUNTY, OHIO.

Columbus, Ohio, July 22, 1920.

HON. A. R. TAYLOR, State Highway Commissioner, Columbus, Ohio.

1449

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN HARDIN, CRAWFORD, RICHLAND AND ASHLAND COUNTIES, OHIO.

COLUMBUS, ORIO, July 22, 1920.

HON. A. R. TAYLOR, State Highway Commissioner, Columbus, Ohio.