

from any excise tax levied by law for a specified purpose or purposes, and except the proceeds or balances of any license fees imposed by law for a specified purpose or purposes.”

Sections 5625-13b to 5625-13g provide procedural steps for effecting transfers authorized by the foregoing section pursuant to court order as therein set forth.

Section 5625-13a, *supra*, is sufficiently broad in its scope to include authority to transfer moneys from a school building fund made up of the proceeds of a special levy accumulated for the purpose of erecting a school building at some future time, which fund has been established under authority of Section 5625-9, paragraph (d), General Code, to the general fund of the subdivision in accordance with the procedure provided in Sections 5625-13b to 5625-13g, both inclusive, General Code.

Respectfully,

JOHN W. BRICKER.

Attorney General.

5523.

APPROVAL—CONTRACT FOR HIGHWAY IMPROVEMENT
IN MAHONING COUNTY, OHIO.

COLUMBUS, OHIO, May 14, 1936.

HON. JOHN JASTER, JR., *Director, Department of Highways, Columbus, Ohio.*

5524.

APPROVAL—PAPERS IN CONNECTION WITH THE CONVERSION OF THE EQUITABLE SAVINGS COMPANY OF ZANESVILLE, OHIO, INTO FIRST FEDERAL SAVINGS AND LOAN ASSOCIATION OF ZANESVILLE, OHIO.

COLUMBUS, OHIO, May 14, 1936.

HON. WILLIAM H. KROEGER, *Superintendent of Building and Loan Associations of Ohio, Columbus, Ohio.*

DEAR SIR: I have examined the various papers submitted by you in connection with the conversion of The Equitable Savings Company of Zanesville, Ohio, into First Federal Savings and Loan Association of