it was held that the passage of the Hughes health law did not repeal these two sections by implication.

Consideration of these and other sections relating to the duties of boards of education and boards of health incline me to believe that these two positions are not incompatible.

Respectfully,

John G. Price,

Attorney-General.

1581.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN MEIGS, HURON, DEFIANCE AND PIKE COUNTIES, OHIO.

COLUMBUS, OHIO, September 21, 1920.

Hon. A. R. Taylor, State Highway Commissioner, Columbus, Ohio.

Dear Sir:—I have your letter of September 20, 1920, enclosing for examination, among others, the following final resolutions:

Pomeroy-Athens road, I. C. H., No. 159, Sections L, M and O, Meigs county.

Oberlin-Norwalk road, I. C. H. No. 290, Section P, Huron county. Bryan-Ft. Wayne road, I. C. H. No. 304, Section E, Defiance county. Waverly-Cooperville road, I. C. H. No. 504, Section A, Pike county.

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

As a matter of information to you, I call your attention to the fact that the Meigs county resolution relating to Section O of I. C. H. No. 159, shows an appropriation by the county of \$38,800 and an appropriation by the state of \$56,700, total \$95,500; whereas, the total estimated cost as set forth in said resolution is but \$94,500. However, I am not withholding my approval of the resolution on that account, and am merely mentioning the discrepancy in the figures.

Respectfully,

John G. Price,

Attorney-General.

1582.

APPROVAL, SPECIAL ASSESSMENT SEWER BONDS OF VILLAGE OF WORTHINGTON IN AMOUNT OF \$95,000.

COLUMBUS, OHIO, September 21, 1920.