

Section 6373-25, et seq., of the General Code to secure a license as a real estate broker, irrespective of the fact that such auctioneer is already licensed as an auctioneer under the provisions of law applicable thereto.

Respectfully,
EDWARD C. TURNER,
Attorney General.

961.

APPROVAL, ARTICLES OF INCORPORATION OF THE LAKE TOWNSHIP MUTUAL INSURANCE COMPANY.

COLUMBUS, OHIO, September 7, 1927.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I am returning to you herewith the amendment to the articles of incorporation of the Lake Township Mutual Insurance Company, with my approval indorsed thereon.

Respectfully,
EDWARD C. TURNER,
Attorney General.

962.

APPROVAL, BONDS OF THE VILLAGE OF FAIRVIEW, CUYAHOGA COUNTY, OHIO—\$66,880.00.

COLUMBUS, OHIO, September 7, 1927.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

963.

FRANCHISE TAX—REFUNDS OF OVER-PAYMENTS CANNOT BE MADE IN THE ABSENCE OF SPECIFIC APPROPRIATION THEREFOR.

SYLLABUS:

Refunds cannot be made of over-payments of state franchise taxes in the absence of specific appropriation therefor by the legislature.

COLUMBUS, OHIO, September 7, 1927.

HON. BERT B. BUCKLEY, *Treasurer of State, Columbus, Ohio.*

DEAR SIR:—This will acknowledge your recent communication as follows: