It appears that the first eleven pages of the revised specifications have been adopted in substantial conformity with suggestions made by the government of the United States through its Bureau of Public Roads, it being the desire of the Federal Government that in granting federal aid each state shall adopt standard specifications in so far as the same are not in conflict with local state laws.

The data submitted by the Federal Government for consideration by the State of Ohio in a large measure had been adopted by the American Association of State Highway Officials as a tentative, standardized text entitled "General Requirements and Covenants."

Inasmuch as many of the terms used in the specifications are those which are commonly and acceptably used in engineering practice, the engineers in charge of the work of revising said specifications, in the Department of Highways and Public Works, were called upon for the purpose of interpreting certain of said terms.

It has been deemed advisable to make numerous additions and corrections to these specifications and where additions or corrections have been made, the same have been accomplished by the making of pencil notations appearing in the body of the specifications. In Section 9-2 under the heading "Scope of Payment" where the words following the word "in" and preceding the word "consequence" were not legible, these words have been rewritten and attached to said specifications under the said paragraph heading.

If the specifications, contract and bond forms are printed in accordance with the additions and corrections noted, and are then resubmitted to me, I will approve them.

I am returning herewith the revised specifications, contract and bond forms to you for such additions and corrections as are noted therein.

Respectfully,
EDWARD C. TURNER.
Attorney General.

452.

APPROVAL, NOTES OF MECCA TOWNSHIP RURAL SCHOOL DISTRICT, TRUMBULL COUNTY—\$8,500.00, AND NELSONVILLE CITY SCHOOL DISTRICT, ATHENS COUNTY—\$24,000.00.

COLUMBUS, OHIO, May 5, 1927.

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

453.

TRANSFER OF FUNDS—TAX FUNDS PRODUCED UNDER SECTION 1222, GENERAL CODE, CANNOT BE TRANSFERRED—SURPLUS TO GO TO SINKING FUND—WHEN THERE IS A SURPLUS.

## SYLLABUS:

1. Funds produced by a tax levy, made by county commissioners or township trustees upon all the taxable property of a township, under the provisions of the third