

indebtedness, and further provides for the management and control of such funds by a board of commissioners of the sinking fund of the school district in question.

Section 7615 provides for the investment of the funds of the sinking fund as well as all interest received from such investments.

Section 7618 provides that the board of education shall appropriate to the use of such a sinking fund any taxes levied for the payment of interest on its bonded indebtedness, together with the sum provided for in sections 7613 and 7614; and further provides that *such sums so appropriated shall be applied to no other purpose than the payment of such bonds, interest thereon and necessary expenses of such sinking fund commission.* It is believed this provision alone would preclude any transfer of any part of the sinking fund to either the tuition fund or the contingent fund of the board of education. In fact, the board of education has no control over the sinking fund.

In this connection your attention is also directed to the provisions of section 5654 General Code, which provides in effect that the proceeds of a special tax, loan or bond issue shall not be used for any other purpose than that for which the same was levied, issued or made, except as herein provided.

In view of the provisions of the last referred to section and the several sections with reference to the sinking fund, I am of the opinion that the board of education has no authority to transfer any part of such sinking fund to the tuition or contingent fund of the school district.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

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2494.

APPROVAL, FINAL RESOLUTION, 1 ROAD IMPROVEMENT IN JEFFERSON COUNTY.

COLUMBUS, OHIO, May 15, 1925.

*Department of Highways and Public Works, Columbus, Ohio.*

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2495.

APPROVAL, ARTICLES OF INCORPORATION, THE SOUTHERN MUTUAL BENEFIT ASSOCIATION.

COLUMBUS, OHIO, May 13, 1925.

In Re: Approval, Articles of Incorporation, The Southern Mutual Benefit Association.

HON. THAD H. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—The articles of incorporation of The Southern Mutual Benefit Association of Cleveland, Ohio, are herewith returned to you with my approval endorsed thereon.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*