

to lay down a hard and fast rule as a matter of law, to govern. Of course, there will be many cases where there would be no doubt in the minds of anyone as to the proper classification. However, as hereinbefore indicated, the border line cases must each rest upon their own bottoms, and the determination of the authorities charged with such functions will not be disturbed except in case of gross abuse of discretion.

In specific answer to your inquiries, it is my opinion that, the provisions of Section 5541-8, General Code, relative to the distribution of the gasoline tax fund to townships do not require that plans and specifications be on file for maintenance work. However, such section does require plans and specifications in connection with the improvement by the construction, widening and reconstruction of roads.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

2142.

APPROVAL, NOTES OF WHITE OAK RURAL SCHOOL DISTRICT,
 HAMILTON COUNTY, OHIO—\$555.00.

COLUMBUS, OHIO, January 6, 1934.

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

2143.

APPROVAL, NOTES OF ANDERSON TOWNSHIP RURAL SCHOOL DISTRICT,
 HAMILTON COUNTY, OHIO—\$21,139.00.

COLUMBUS, OHIO, January 6, 1934.

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

2144.

APPROVAL, BONDS OF EAST CLEVELAND CITY SCHOOL DISTRICT,
 CUYAHOGA COUNTY, OHIO—\$2,000.00.

COLUMBUS, OHIO, January 6, 1934.

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