requirement of Section 710-148e, General Code, is not a part of the surplus of such institution.

(3) A mutual savings bank organized pursuant to the provisions of H. B. No. 10, as enacted by the second special session of the 90th General Assembly, a society for savings or savings society, upon compliance with the requirements of Section 710-148k, General Code, subject to the written approval of the superintendent of banks as to the amount, terms and conditions thereof, may legally issue its capital notes or debentures and when so issued, such debentures or capital notes will become valid and subsisting obligations of such corporation according to their tenor.

Respectfully,

John W. Bricker,

Attorney General.

2059.

APPROVAL, PROPOSED ARTICLES OF INCORPORATION OF THE FARM BUREAU MUTUAL FIRE INSURANCE COMPANY.

COLUMBUS, OHIO, December 27, 1933.

HON. GEORGE S. MYERS, Secretary of State, Columbus, Ohio.

DEAR SIR:—I have examined the proposed articles of incorporation of the Farm Bureau Mutual Fire Insurance Company, and find the same to be not inconsistent with the Constitution or laws of the United States or of the State of Ohio, and I have therefore endorsed my approval thereon.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2060.

APPROVAL, BONDS OF LAWRENCE TOWNSHIP RURAL SCHOOL DISTRICT, STARK COUNTY, OHIO—\$2,606.12.

COLUMBUS, OHIO, December 27, 1933.

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

2061.

APPROVAL, BONDS OF PULTNEY TOWNSHIP RURAL SCHOOL DISTRICT, BELMONT COUNTY, OHIO—\$8,000.00.

COLUMBUS, OHIO, December 27, 1933.

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