

has been held to be as broad as is the obligation of a common carrier of freight received for shipment; that is to say, that when he comes to account for the money received, it must be accounted for and paid over, unless payment by the official is prevented by an act of God or a public enemy; and burglary and larceny and the destruction by fire, or any other such reason, have not been accepted by the courts as a defense against a claim for the lost money. The decisions to this effect are so uniform and so numerous that no useful purpose would be served by restating the law that has been so many times stated so clearly. It is found in the textbooks on the subject, and in the decisions from practically all the states." (Italics the writer's.)

Since the bond of the township clerk is conditioned just as the bond of the official in the above case, it seems clear that the bondsmen of the township clerks are liable for the township clerks' financial responsibility in issuing hunter's and trapper's and fishing licenses.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

405.

APPROVAL, NOTES OF WELLSTON CITY SCHOOL DISTRICT, JACKSON COUNTY, OHIO, \$13,371.00.

COLUMBUS, OHIO, March 27, 1933.

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

406.

APPROVAL, NOTES OF SHADYSIDE EXEMPTED VILLAGE SCHOOL DISTRICT, BELMONT COUNTY, OHIO, \$14,931.00.

COLUMBUS, OHIO, March 27, 1933.

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

407.

APPROVAL, NOTES OF SALEM LIBERTY RURAL SCHOOL DISTRICT, WASHINGTON COUNTY, OHIO, \$7,946.00.

COLUMBUS, OHIO, March 27, 1933.

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