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fication in the column designated "Year," if there be a deficiency in said appropriation of \$3,000.00, by the terms of Sections 2313, et seq., of the General Code, the Emergency Board is authorized and empowered to make allowances to the department in question, from the current contingent appropriation for the uses and purposes of the Emergency Board, if such board finds that a deficiency does in fact exist in said appropriation, and deems such allowances proper.

4. Likewise the Controlling Board may authorize transfers to such classification from other detailed classifications under the same general heading, viz., "Total Maintenance," in the appropriation made to said department and division.

Specifically answering your questions in the order asked:

1. It is my opinion that the action of the governor was effective to veto the sums of \$6,000.00 and \$4,000.00 listed under the heading of "Year."

- 2. When the sums of \$3,000.00 and \$2,000.00 respectively, listed under the heading "Six Months" are exhausted, there legally may be a deficiency in an appropriation for current expenses for which the Emergency Board may entertain an application.
- 3. There is no other way, except as above pointed out, whereby funds may be provided for the necessary expenditures of your commission.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1468.

APPROVAL, BONDS OF WILLOUGHBY VILLAGE SCHOOL DISTRICT, LAKE COUNTY—\$50,000.00.

Columbus, Ohio, December 30, 1927.

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

1469.

## APPROVAL, LEASES TO MIAMI AND ERIE CANAL LANDS.

Columbus, Ohio, December 30, 1927.

Department of Highways & Public Works, Division of Public Works, Columbus, Ohio.

Gentlemen:—I am in receipt of your letter of December 27, 1927, in which you enclose the following leases executed in triplicate, for my approval:

Miami & Eric Canal			Valuation
Theodore Fluhart,	Land	Lease	\$24,750 00
East Dayton Realty Co.	, "	"	3,334 00
Middle West Supply Co.	, "	"	1,800 00
Lowe Brothers	"	"	1,666 67