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that opinion it was pointed out that section 2950 required, among other things, that "such burials may be made within any cemetery or burial ground within the state other than those used exclusively for the burial of paupers and criminals." The opinion stated:

"It is believed that the burial place is only incidental to the main question and that it is directory in the statute only."

As before stated, it should be noted that section 3480 contains no restrictions as to where the medical or hospital services authorized therein may be furnished.

In view of the foregoing, since there is no language in the section under consideration which requires hospitalization and medical attention to be furnished by hospitals or doctors resident or located within the state of Ohio, and keeping in mind the fact that the main purpose of this section is the rendering of medical or hospital attention to indigent persons, I am of the opinion that upon compliance with the provisions of section 3484-2, hospital and medical expenses for services rendered by a township in the treatment of an indigent person resident of another county are charges upon such county, and the fact that such hospital or medical services were furnished by a doctor or hospital located in another state does not bar recovery by the township rendering such services from the county of the residence of the indigent person to whom such services were rendered.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3606.

APPROVAL, AGREEMENTS FOR ROAD IMPROVEMENT IN HOCKING COUNTY, OHIO.

COLUMBUS, OHIO, September 26, 1931.

Hon. O. W. Merrell, Director of Highways, Columbus, Ohio.

3607.

APPROVAL, BONDS OF LIBERTY TOWNSHIP RURAL SCHOOL DISTRICT, WOOD COUNTY, OHIO—\$32,000.00.

COLUMBUS, OHIO, September 26, 1931.

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