

Section 6373-25, et seq., of the General Code to secure a license as a real estate broker, irrespective of the fact that such auctioneer is already licensed as an auctioneer under the provisions of law applicable thereto.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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961.

APPROVAL, ARTICLES OF INCORPORATION OF THE LAKE TOWNSHIP MUTUAL INSURANCE COMPANY.

COLUMBUS, OHIO, September 7, 1927.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I am returning to you herewith the amendment to the articles of incorporation of the Lake Township Mutual Insurance Company, with my approval indorsed thereon.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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962.

APPROVAL, BONDS OF THE VILLAGE OF FAIRVIEW, CUYAHOGA COUNTY, OHIO—\$66,880.00.

COLUMBUS, OHIO, September 7, 1927.

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

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963.

FRANCHISE TAX—REFUNDS OF OVER-PAYMENTS CANNOT BE MADE IN THE ABSENCE OF SPECIFIC APPROPRIATION THEREFOR.

SYLLABUS:

*Refunds cannot be made of over-payments of state franchise taxes in the absence of specific appropriation therefor by the legislature.*

COLUMBUS, OHIO, September 7, 1927.

HON. BERT B. BUCKLEY, *Treasurer of State, Columbus, Ohio.*

DEAR SIR:—This will acknowledge your recent communication as follows: