96.

APPROVAL, BONDS OF VILLAGE OF TORONTO, JEFFERSON COUNTY, \$24,000.00.

COLUMBUS, OHIO, February 23, 1927.

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

97.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN HAR-RISON AND SANDUSKY COUNTIES—I. C. H. NO. 506, SECTION B, AND I. C. H. NO. 515, SECTION C—DISAPPROVAL, I. C. H. NO. 515, SECTION C, SANDUSKY COUNTY, OHIO.

COLUMBUS, OHIO, February 24, 1927.

HON. GEORGE F. SCHLESINGER, Director of Highways and Public Works, Columbus, Ohio.

DEAR SIR:---I am in receipt of your letter of February 17, 1927, in which you enclose the following supplemental final resolutions for my approval:

Dennison National Road, I. C. H. No. 506, Section B (Supplemental), Harrison county.

Fremont Republic Road, I. C. H. No. 515, Section C (Supplemental), Sandusky county.

I have carefully examined both of said supplemental final resolutions, and find the one first above referred to correct in form, and legal, and am therefore returning the same with my approval endorsed thereon.

The second of these supplemental final resolutions as above referred to is returned to you herewith for the purpose of obtaining certain signatures which are lacking therein, and to which your attention is directed as follows:

The county auditor has failed to sign a certificate to the effect that the sum of money mentioned therein "is in the treasury to the credit of, or has been levied, placed on the duplicate and in process of collection for the state and county road improvement fund and not appropriated for any other purpose. * * *"

I further find that the clerk or secretary ex officio of the board of county commissioners of Sandusky county, Ohio, has failed to sign the certificate as provided on the reverse side of said resolution and further, that the county auditor has failed to sign the original duplicate of his certificate as attached to said resolution.

For the above reasons, I am returning this supplemental final resolution for the improvement of I. C. H. No. 515, Section C, Sandusky county, Ohio, without my approval endorsed thereon.

Respectfully, Edward C. Turner, Attorney General.