In the third place, section 10933 is of later enactment than section 9648, and the established rule is that in case of conflict between two sections the one last enacted in point of time must prevail. That there is conflict follows from the conclusion last above expressed, which is that paragraph 7 of section 10933 is intended to be exclusive.

Respectfully,

John G. Price,

Attorney-General.

2571.

APPROVAL, BONDS OF CITY OF SPRINGFIELD, OHIO, IN AMOUNT OF \$10,642.50 FOR CONSTRUCTION OF SEWERS.

COLUMBUS, OHIO, November 14, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2572.

APPROVAL, BONDS OF BARBERTON CITY SCHOOL DISTRICT, SUM-MIT COUNTY, OHIO, IN AMOUNT OF \$59,000.

COLUMBUS, OHIO, November 14, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2573.

DISAPPROVAL, DEFICIENCY BONDS, HOLLOWAY VILLAGE SCHOOL DISTRICT, BELMONT COUNTY, OHIO, IN AMOUNT OF \$7,385.

COLUMBUS, OHIO, November 14, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

Re: Deficiency bonds, Holloway Village School District, Belmont county, Ohio, in the amount of \$7,385, being 1 bond of \$385 and 7 bonds of \$1,000 each—6 per cent.

Gentlemen:—It appears from the transcript that the bonds above indicated were issued under authority of House Bill No. 254, passed by the last general assembly for the purpose of funding deficiencies. Sections 2 and 3 of said act are as follows:

"Section 2. The board of education of a subdivision by resolution, may direct the clerk of the subdivision to make up a financial state-