cost of bridges and culverts, shall be assessed upon the property on each side of the improvement. Section 79 of the act provided as follows: "Before undertaking the construction, improvement, maintenance or repair of a state highway, or a bridge or a culvert thereon, the Director of Highways shall make" an estimate of the cost of such work. It being evident that distinct provisions were made for the construction or reconstruction of bridges, the authority to cooperate in the reconstruction of state roads as contained in Section 1191, General Code, did not include the authority to co-operate in the construction or reconstruction of bridges outside of municipalities. This view is strengthened by the fact that this same section specifically provides that the commissioners of a county may co-operate with the Department of Highways in the construction or reconstruction of bridges and viaducts within municipal corporations. The provision is clearly exclusive.

It may be noted that the 88th General Assembly has amended Section 1191 General Code, so that in the event proceedings were started after the effective date of such amendment, the county commissioners of any county having a tax duplicate in excess of three hundred million dollars shall be authorized to co-operate with the Department of Highways in the "construction, reconstruction, resurfacing, widening or repair of state highways, including the bridges and viaducts thereon."

In conclusion, and in view of the foregoing, it is my opinion that under the provisions of Section 1191, General Code, as in force and effect prior to amendment by the 88th General Assembly, the county commissioners of any county, irrespective of the tax duplicate thereof, had no authority to co-operate with the Department of Highways in the construction or reconstruction of bridges and viaducts outside of the corporate limits of municipal corporations.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1095.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS DUTIES AS TREASURER OF BOWLING GREEN STATE.COLLEGE—D.C. BROWN.

Columbus, Ohio, October 23, 1929.

HON. H. B. WILLIAMS, President, State College, Bowling Green, Ohio.

DEAR STR:—You have submitted for my approval, bond in the penal sum of \$10,000.00 upon which D. C. Brown appears as principal and United States Fidelity & Guaranty Company appears as surety, conditioned for the faithful performance of the duties of said principal as treasurer of Bowling Green State College.

You have further submitted a certified copy of a resolution of your board of trustees determining the amount of said bond in the sum above stated, as required in House Bill No. 44 as enacted by the 78th General Assembly, 101 O. L. 320.

Inasmuch as said bond appears to have been executed in conformity to law, I have endorsed my approval thereon and return the same herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.