mention of the board or officer to whom the duties have been transferred. Following the rule of construction required by this statute Section 1 of Chapter 97 of the Acts of 1947 would read: "There is hereby created and established a Board of Industrial Aid and Vocational Rehabilitation for the Blind (hereinafter referred to as the Board) consisting of the Director of Medical Institutions of the Department of Health. Said Board is hereby authorized and directed to carry out the powers and duties imposed by the provisions of this Act."

In view of the basic rule of statutory construction that the intention of the legislature will be ascertained and carried out and that the legislature will not be presumed to have intended an absurd or meaningless result, it is my opinion that the same result would have been reached even in the absence of the provision of Chapter 14 of the Acts of 1945.

Therefore to specifically answer your question, it is my opinion that the Board of Industrial Aid and Vocational Rehabilitation for the Blind is the agency which is authorized by said law to rehabilitate the blind, and that that Board is composed of the Director of Medical Institutions of the Department of Health.

OFFICIAL OPINION NO. 31

May 5, 1953.

Mr. Ross Teckemeyer,
Executive Secretary,
Public Employes' Retirement Fund,
707 Board of Trade Building,
Indianapolis, Indiana.

Dear Sir:

Your letter of March 2, 1953 has been received in which you ask the following questions:

"First—Should a member of the Public Employes' Retirement Fund asking for a transfer be required to pay the full amount of the withdrawal, including interest received from the Teachers Retirement Fund before receiving credit for creditable service earned under the Teachers Retirement Fund Law?"
"Second—Can this Board pay over to the Teachers Retirement Fund any part of the member's payment made by the member which represents interest paid to said member by the Teachers Retirement Fund at the time of withdrawal without authority of the member?"

The above section of the statutes referred to in your letter is Section 60-1636, Burns' Indiana Statutes Annotated (1951 Replacement) which provides as follows:

"Any present or future member of the Public Employees' Retirement Fund who previous to his present employment earned creditable service under the Indiana State Teachers Retirement Fund may elect to receive credit for such service, if he has withdrawn his contributions from the Indiana State Teachers Retirement Fund, upon payment to the Public Employees' Retirement Fund of the amount withdrawn and the transfer from the Teachers Fund of an amount equal to the amount withheld, if any, pursuant to the provisions of the Indiana State Teachers Retirement Fund Act."

It is clear the above statute requires a person formerly a member of the Indiana State Teachers Retirement Fund, who has withdrawn his contributions therefrom and decides to become a member of the Public Employees' Retirement Fund, to pay into the latter fund the amount withdrawn from the former fund. This was done under the statement of facts set out in your letter and was necessary for this person to do so in order to qualify. As I understand from your letter, the Indiana State Teachers' Retirement Fund now desires to recoup interest on withdrawals paid many years ago and at a time when they were thought to be proper, by deducting such amount from money due the Public Employees' Retirement Fund from the Indiana State Teachers' Retirement Fund in connection with the application of other persons for membership to the Public Employees' Retirement Fund and in which such other persons still had money owing and which had not been withdrawn from the State Teachers' Retirement Fund.

An examination of the statute governing each of these retirement funds shows that the contributions and accounts of each of the various members are separate and distinct. Noth-
ing in either of the statutes seems to contemplate the procedure above described.

The statute required the "amount withdrawn" from the Teachers' Retirement Fund be turned over to the Public Employees' Retirement Fund on a person becoming a member of the latter fund. The amount withdrawn, even though it included unauthorized interest is a definite sum and must be so paid on becoming such a member in such latter fund. Your first question is answered in the affirmative.

Since no authority exists for the payment of money as contemplated by your second question, the answer to your second question is in the negative.

OFFICIAL OPINION NO. 32

May 6, 1953.

Harry E. Wells, Insurance Commissioner,
The Department of Insurance,
240 State House,
Indianapolis, Indiana.

Dear Sir:

I have your letter of April 15, 1953 which states as follows:

"During the last session of the Legislature H. B. No. 178, pertaining to Group Life Insurance, was passed. In the Senate an attempt was made to include an Amendment that would provide for the writing of Group Life Dependency coverage but the Amendment failed to carry.

"The old law was silent as to Dependency Coverage in the writing of Group Life and the law is still silent as to such coverage.

"The question arises as to whether or not this Department should permit such coverage to continue to be written, or shall we conclude from the failure of the proposed Amendment to pass, that it was the intention of the Legislature to prohibit the writing of such coverage?

"Your ruling on this question will be appreciated."