the petitioner of the forfeiture proceedings, and a lack of jurisdiction over the person of the petitioner. Either allegation, if true, would render the judgment void.

Brooks v. Allen, 62 Ind. 401;
Pease v. State, 74 Ind. App. 572.

The rule is well settled that a defendant must be accorded an opportunity to present his defense.

Cavanaugh v. Smith, 84 Ind. 380.

Upon the showing made in each petition, the respective judgments of forfeiture must be considered as nullities, the effect being as though such judgments had never been entered.

Furness v. Brummitt, 48 Ind. App. 442;
34 Corpus Juris, 509, 510.

Forfeitures can only be remitted by the governor after judgment has been entered declaring the forfeiture.

State v. Rowe, 103 Ind. 118.

It is my opinion, that upon the showing made in the petitions in question, the governor has no authority to grant the relief sought in either case.

ADJUTANT GENERAL: Whether canteens in national guard armories may sell 3.2 beer without license.

October 6, 1933.

Hon. Elmer F. Straub,
The Adjutant General,
State Capitol Building,
Indianapolis, Indiana.

My dear General:

I have at hand your request for an official opinion as follows:

"Is it possible for canteens in the national guard armories throughout the state to sell 3.2 beer without the purchase of a license? Canteens operated in Indiana national guard armories throughout the state are operated in strict accordance with war department and national guard regulations."
Chapter 80 of the Acts of the Indiana General Assembly for the year 1933, entitled "An act concerning alcoholic beverages, and declaring an emergency," expressly provides by section 2 thereof, that

"No person shall for commercial purposes manufacture for sale, bottle, sell, barter, transport, deliver, furnish or possess, any alcoholic beverages, malt syrup, malt extract, liquid malt or wort, except as authorized in this act."

No exceptions are contained in the act relative to the licensing of canteens operated in Indiana National Guard Armories. Therefore, it is my opinion that canteens are required to obtain a license to sell 3.2 beer as provided by said chapter 80.

TEACHERS' RETIREMENT FUND BOARD: Effective date of resignation of J. L. Pleasant, Galveston School Superintendent. October 6, 1933.

Hon. Robert B. Hougham,
Executive Secretary,
Teachers' Retirement Fund Board,
Indianapolis, Indiana.

Dear Sir:
I have before me your request for an official opinion as to the date when the resignation of one J. L. Pleasant as Superintendent of the Galveston Schools of Indiana became effective, and enclosing with said letter certain documents and correspondence.

It appears from the documents submitted that Mr. Pleasant offered to resign on September 1, 1932, provided certain conditions specifically set out in such letter of resignation were complied with by the School Board of Galveston. The School Board, however, failed to comply with these conditions by September 1, 1932, and the resignation of Mr. Pleasant as set out in said letter, therefore, failed. In other words, upon the failure of the school board to meet the requirements of the resignation by the time such resignation would have become effective, the same became invalid and of no effect.

Thereafter, on September 27, 1932, it appears that by mutual agreement, Mr. Pleasant received a salary check in full