duties of the Board of Public Works and under the more special authority conferred by an Act of the 79th General Assembly enacted June 7, 1911, 102 O. L., 293, I find that the lease has been properly executed by you in your official capacity above stated and by Mrs. Richard Taffe, the lessee therein named. I further find upon examination of this lease that the terms and provisions thereof and the conditions and restrictions therein contained are in conformity with said Act and with other statutory provisions relating to leases of this kind. I am accordingly approving this lease, as is evidenced by my approval endorsed upon the lease and upon the duplicate and triplicate copies thereof, all of which are herewith enclosed.

Respectfully,

HERBERT S. DUFFY, Attorncy General.

2906.

APPROVAL—LEASE, DEPARTMENT OF PUBLIC WORKS, AND THE TIDE-WATER PIPE COMPANY, LIMITED, BRADFORD, PENNSYLVANIA, FIFTEEN YEARS, AN-NUAL RENTAL \$24.00, RIGHT TO LAY AND MAINTAIN OIL PIPE LINES UNDER MIAMI AND ERIE CANAL IN SHELBY COUNTY, OHIO.

COLUMBUS, OHIO, September 1, 1938.

HON. CARL G. WAHL, Director, Department of Public Works, Columbus, Ohio.

DEAR SIR: You recently submitted for my examination and approval a canal land lease in triplicate executed by you as Superintendent of Public Works and as Director of said department to The Tide-Water Pipe Company, Limited, of Bradford, Pennsylvania.

By this lease, which is one for a stated term of fifteen years and which provides for an annual rental of \$24.00, there is leased and demised to the lessee above named the right to lay and maintain a six-inch oil pipe line under the Sidney Feeder to the Miami and Erie Canal in the south half of fractional Section 11, Town 7, Range 6 East, Shelby County, Ohio; also permission to lay and maintain a six-inch oil pipe line under the Miami and Erie Canal in the southwest quarter of Section 17, Town 7, Range 6 East, Shelby County, Ohio.

Upon examination of this lease, which is one executed by you under the authority of the DeArmond Act, so-called, 114 O. L., 546,

I find that the same has been executed by you in your official capacity above stated and by The Tide-Water Pipe Company, Limited, the lessee therein named, by the hand of its Vice President acting pursuant to a resolution duly adopted by the Board of Directors of said company under date of July 25, 1938. Assuming, as I do, that the parcel of canal land above described has not been designated by the Director of the Department of Highways for state highway purposes, and that no application for the lease of this property for park purposes has been made by any political subdivision entitled to the lease of the property for such purposes. I find that the provisions of this lease and the conditions and restrictions therein contained are in conformity with the act of the legislature above referred to and with other statutory provisions relating to leases of this kind. I am, accordingly, approving this lease and I am herewith returning the same with my approval endorsed thereon and upon the duplicate and triplicate copies which are likewise herewith enclosed.

Respectfully,

HERBERT S. DUFFY, Attorney General.

2907.

COUNTY BOARD OF EDUCATION — TRANSFER OF SCHOOL PROPERTY TO CONTIGUOUS SCHOOL DIS-TRICT—NOT EFFECTIVE UNTIL ACCEPTANCE, DIVI-SION OF FUNDS AND INDEBTEDNESS, AND MAP OF COUNTY AFFECTED, FILED.

SYLLABUS:

The transfer of school property by a county board of education to a contiguous county school district does not become complete or effective until (1) accepted by a majority of the Board of Education of the county school district to which the territory is transferred (2) an equitable division of the funds and indebtedness between the districts involved and (3) a map filed with the county auditor of each county affected by the transfer, all in accordance with the requirements of Section 4696, General Code, notwithstanding the provisions of Section 7600-7, General Code.

COLUMBUS, OHIO, September 1, 1938.

HON. D. H. JACKMAN, Prosecuting Attorney, London, Ohio.

DEAR SIR: This will acknowledge receipt of your recent communication, which reads as follows: