

the acknowledgments of the several lessors to these leases did not in his certificate as to these acknowledgments fully comply with the provisions of section 123, General Code, as amended, 113 O. L. 56. That is, the name of the notary is not made a part of his official seal and neither is such name printed or type-written on the instrument, as required by this section of the General Code. However, I am quite clearly of the opinion that this irregularity does not affect the validity of these leases as instruments entitled to record. See *City Commission of Gallipolis vs. State*, 36 O. App. 258. I am accordingly approving these leases as to legality and form, as is evidenced by my approval endorsed upon the several leases and upon the duplicate copies thereof, all of which are herewith returned.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

2285.

APPROVAL—BONDS OF PIKE COUNTY, OHIO—\$12,140.00.

COLUMBUS, OHIO, February 15, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

2286.

APPROVAL—BONDS OF TOLEDO CITY SCHOOL DISTRICT, LUCAS COUNTY, OHIO—\$62,500.00.

COLUMBUS, OHIO, February 15, 1934.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

2287.

TAX REVENUE—TRANSFER OF FUNDS RECEIVED UNDER H. B. NOS. 4, 5 AND 7 OF 90th G. A., FIRST SPECIAL SESSION—STATE EMERGENCY RELIEF FUND AND COUNTY RELIEF EXCISE FUND.

SYLLABUS:

1. *When by reason of the provisions of House Bill No. 4 (Section 6212-49a to 6212-49t, General Code) enacted by the 90th General Assembly, first special session, moneys were received into the state treasury, those moneys which were received prior to January 1, 1934, should have been credited to the state emergency relief fund and when and as received, should be transferred to the general revenue*