

cover the obligations of the contract. You have shown that the Controlling Board has approved the expenditure. In addition, you have submitted a contract bond upon which the Seaboard Surety Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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3349.

APPROVAL, BONDS OF CUYAHOGA FALLS CITY SCHOOL DISTRICT,  
SUMMIT COUNTY, OHIO—\$3,000.00.

COLUMBUS, OHIO, June 22, 1931.

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

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3350.

APPROVAL, BONDS OF WASHINGTON TOWNSHIP, RURAL SCHOOL  
DISTRICT, LUCAS COUNTY, OHIO—\$43,000.00.

COLUMBUS, OHIO, June 22, 1931.

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

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3351.

APPROVAL, AMENDMENT TO THE ARTICLES OF INCORPORATION  
OF THE WESTERN AND SOUTHERN FIRE INSURANCE COMPANY.

COLUMBUS, OHIO, June 22, 1931.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I have carefully examined the enclosed certificate of amendment to the articles of incorporation of The Western and Southern Fire Insurance Company. The certificate of amendment does not expressly state that notice was given to the stockholders by a majority of the directors of the company in a newspaper published and of general circulation in the county where the company's principal place of business is located. The certificate, however, contains the statement that the meeting of the stockholders for said purpose "was duly called" and I have been otherwise advised that the provisions of Section 9607-2a, General Code, in reference to the notice of the stockholders' meeting has been strictly complied with.

Based on this information and finding that said amendment to the articles of incorporation of said company are otherwise in conformity with the provisions of Section 9607-2, et seq., General Code, and with the Constitutions and pertinent laws of the United States and the State of Ohio, I have accordingly approved said amendment to the articles of incorporation of The Western and Southern Fire Insurance Company and return them herewith.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

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3352.

MUNICIPAL SINKING FUND TRUSTEES—MAY NOT PAY PREMIUMS FOR BURGLARY AND ROBBERY INSURANCE, COVERING BONDS UNDER THEIR CONTROL, FROM SINKING FUND AS AN INCIDENTAL EXPENSE.

*SYLLABUS:*

*Where the trustees of the sinking fund are bonded for the faithful performance of their duties, premiums for burglary or robbery insurance covering investments in their possession may not be paid from the sinking fund as an incidental expense.*

COLUMBUS, OHIO, June 23, 1931.

*Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.*

GENTLEMEN:—This will acknowledge the receipt of your recent communication which reads:

“Section 4508, General Code, provides that trustees of the sinking fund of a municipal corporation shall serve without compensation, and shall give such bond as council may require, but a surety company authorized to sign such bond shall be sufficient security, and the cost thereof, together with all other incidental and necessary expenses of such trustees, shall be paid by them from funds under their control.

Section 4514, General Code, provides that the trustees of the sinking fund shall invest all moneys received by them in bonds of the United States, the State of Ohio, or of other taxing districts, etc.

In many municipal corporations, surplus sinking funds have been invested in bonds of the political subdivision, which bonds have been deposited by the trustees in safety deposit boxes, the rental thereof being paid from funds under their control. The surety bonds given by the trustees are, with no exception to our knowledge, for the faithful performance of duty, and the question arises as to the liability of the surety for the loss of the investments through burglary or robbery.

Question. Under these conditions, may the premium for burglary and robbery insurance covering investments in the possession of the sinking fund trustees be legally paid from the sinking fund as an incidental expense?”

Section 4508, General Code, is quoted in full in your communication.