

portation of pupils, amount due the Teachers' Retirement System, etc., such portion would constitute a valid obligation of the school district. The statement is not given in sufficient detail to fully indicate the purpose for which such obligations were contracted.

However, the board was certainly without authority to incur the obligation of \$3,409.30 to finish a school building without meeting the conditions of section 5660 G. C.

Since a substantial part of the indebtedness which the board of education seeks to refund by the issuance of said bonds cannot be considered as valid obligations of the school district, it is my opinion that the board of education was without authority to issue bonds under said section to the amount indicated, and I advise the Industrial Commission not to purchase the same.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3731.

APPROVAL, BONDS OF CITY OF LOGAN, HOCKING COUNTY, \$12,000,
 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, November 17, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3732.

APPROVAL, REFUNDING BONDS, MECCA TOWNSHIP RURAL SCHOOL
 DISTRICT, TRUMBULL COUNTY, \$5,300.

COLUMBUS, OHIO, November 17, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.