transcript relative to this issue was approved by this office in an opinion rendered to the State Employes Retirement Board under date of November 14, 1935, being Opinion No. 4899.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said county.

Respectfully,

THOMAS J. HERBERT,

Attorney General.

1146.

BONDS—CITY OF CLEVELAND, CUYAHOGA RIVER IM-PROVEMENT, \$180,000; REFUNDING, \$1,086,000; REFUND-ING \$422,000.

Columbus, Ohio, September 7, 1939.

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

GENTLEMEN:

RE: Bonds of the City of Cleveland-

 Cuyahoga River Improvement...
 \$180,000

 Refunding
 1,086,000

 Refunding
 422,000

- 1. I have examined the transcript of proceedings relative to the above Cuyahoga River Improvement Bonds purchased by you. These bonds comprise part of a \$1,075,000 issue of a voted \$3,250,000 authorization of Cuyahoga River Improvement Bonds, Fifth Series, and are dated August 1, 1939, and bear interest at the rate of $2\frac{1}{2}$ % per annum.
- 2. I have also examined transcripts covering the above Refunding Bonds purchased by you. These bonds comprise part of five separate issues in the following aggregate amounts:

\$2,500,000, 1939 Series A; 452,000, 1939 Series B; 469,000, 1939 Series C; 405,000, 1939 Series A, and 174,000, 1939 Series E.

All of said refunding bonds are dated September 1, 1939. The series A bonds bear interest at the rate of $2\frac{1}{2}\%$ per annum, and the series B, C, D and E bonds bear interest at the rate of $2\frac{1}{2}\%$ per annum.

From this examination, in the light of the law under authority of which the above bonds have been authorized, I am of the opinion that

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bonds issued under these proceedings constitute valid and legal obligations of said city.

Respectfully,
THOMAS J. HERBERT,
Attorney General.

1147.

CONTRACT—STATE WITH J. D. KISSEL, D. B. A. J. D. KISSEL ELECTRIC COMPANY, ELECTRICAL WORK, COTTAGES NOS. 10 AND 11, HAWTHORNDEN STATE HOSPITAL, MACEDONIA.

COLUMBUS, OHIO, September 7, 1939.

Hon. Carl G. Wahl, Director, Department of Public Works, Columbus, Ohio.

DEAR SIR: You have submitted for my approval a contract between the State of Ohio acting through you as Director of the Department of Public Works for the Department of Public Welfare and J. D. Kissel, an individual doing business as J. D. Kissel Electric Company of Geneva, Ohio, for the construction and completion of Contract for Electrical Work for a project known as Cottages No. 10 and No. 11, Hawthornden State Hospital, Macedonia, Ohio, as set forth in Item 4, Electrical Contract for Cottages No. 10 and No. 11, of the Form of Proposal dated July 21, 1939, all according to Plans and Specifications, which Plans, Specifications and Proposal are made a part of this Contract. This contract calls for an expenditure of \$5,400.00.

You have submitted the following papers and documents in this connection: Contract encumbrance record No. 94; division of contract; estimate of cost; notice to bidders; proof of publication; tabulation of bids; form of proposal containing the contract bond signed by United States Fidelity and Surety Company as surety; its power of attorney for the signer; its certificate of compliance with the insurance laws of Ohio relating to surety companies; Controlling Board's Release; recommendations of State Architect; Approval of P. W. A.; Workmen's Compensation Certificate showing a compliance with the laws of Ohio relating to Workmen's Compensation; letter from Auditor of State, showing all necessary papers are on file in his office.

Finding said contract in proper legal form, I have noted my approval thereon, and same is transmitted herewith to you, together with all other papers submitted in this connection.

Respectfully,

THOMAS J. HERBERT,

Attorney General.