bonds purchased by you. These bonds comprise parts of two issues of refunding bonds dated August 1, 1938, bearing interest at the rate of 4½% per annum, being an issue of general refunding bonds in the aggregate amount of \$26,670 and an issue of special assessment refunding bonds in the aggregate amount of \$17,000.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said village.

> Respectfully, HERBERT S. DUFFY. Attorney General.

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APPROVAL—BONDS OF VILLAGE OF DOVER, CUYAHOGA COUNTY, OHIO, \$28,000.00, PART OF ISSUE DATED AU-GUST 1, 1938.

Columbus, Ohio, September 19, 1938.

Retirement Board, State Public School Employes Retirement System, Columbus, Ohio. GENTLEMEN:

RE: Bonds of Village of Dover, Cuyahoga County, Ohio, \$28,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise parts of two issues of bonds dated August 1, 1938, bearing interest at the rate of 41/2 % per annum, being an issue of general refunding bonds in the aggregate amount of \$26,670 and an issue of special assessment refunding bonds in the aggregate amount of \$17,000.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said village.

> Respectfully, HERBERT S. DUFFY, Attorney General.