

larger percentage of all employes in the state rather than a smaller one. In order to give effect to the mandate of the legislature to construe the act literally to effectuate the purposes, I believe the exemptions should be strictly construed. In this instance, the legislature has given us a further guide in the wording of the statute wherein the exemption is limited to the employment * * * "in *purely* governmental functions." The use of the word "purely" indicates an intention by the legislature that the exemption should only apply to those employments where there is no question but that it is in employment by a governmental agency performing a governmental function.

In specific answer to your inquiry therefore, it is my opinion that employes of municipal waterworks and municipal cemeteries do not come within the exemption set forth in Section 1345 (c) (E) (4), General Code.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1340.

APPROVAL— BONDS OF VILLAGE OF UPPER ARLINGTON.
FRANKLIN COUNTY, OHIO, \$90,000.00.

COLUMBUS, OHIO, October 22, 1937.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of Village of Upper Arlington, Franklin
County, Ohio, \$90,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of street and sewer improvement, special assessment, bonds in the aggregate amount of \$127,517.94, dated October 1, 1937, bearing interest at the rate of $3\frac{1}{4}\%$ per annum.

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 a valid and legal obligation of said village.

Respectfully,

HERBERT S. DUFFY,
Attorney General.