

Austro-Hungarian Government and the United States of America by the joint resolution of Congress approved December 7, 1917, is hereby declared at an end."

*Sec. 10386 Barnes Fed. Code, Supp.*

From the foregoing citations and discussion it is the conclusion of this department that:

(1) The war with the Central Powers of Europe ended in contemplation of law on July 2, 1921, upon the ratification of the treaty by the senate.

(2) The Spanish-American war ended with the ratification of the treaty of peace which was on February 6, 1899.

(3) Any soldier, sailor, marine or Red Cross nurse who served in the army, navy or hospital service of the United States during the time in which the wars above referred to were in progress, being honorably discharged and a resident of Ohio, is entitled to the exemption provided in Section 486-10 of the General Code.

Respectfully,

C. C. CRABBE,

*Attorney General.*

2119.

APPROVAL, BONDS OF HARRISON TOWNSHIP RURAL SCHOOL DISTRICT, MONTGOMERY COUNTY, \$2,000.00, SCHOOL IMPROVEMENTS.

COLUMBUS, OHIO, December 31, 1924.

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

2120.

APPROVAL, BONDS OF ROYALTON TOWNSHIP, CUYAHOGA COUNTY, \$4,889.85, FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, December 31, 1924.

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