

2013.

APPROVAL—BONDS CITY OF AKRON, SUMMIT COUNTY,
OHIO, \$3,000.00, PART OF ISSUE DATED APRIL 1, 1929.

COLUMBUS, OHIO, March 4, 1938.

*Retirement Board, State Public School Employes' Retirement System,
Columbus, Ohio.*

GENTLEMEN :

RE: Bonds of City of Akron, Summit County, Ohio,
\$3,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of West Tallmadge Avenue widening bonds, Series 1, in the aggregate amount of \$100,000 of a \$490,000 authorization, dated April 1, 1929, bearing interest at the rate of $4\frac{3}{4}\%$ 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 valid and legal obligations of said city.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

2014.

UNEMPLOYMENT COMPENSATION ACT—WHERE PART-
NERS IN LIMITED PARTNERSHIP USE MONEYS ON A
DRAWING ACCOUNT—SUCH MONEYS NOT WAGES—
PARTNERS NOT EMPLOYES AS TERM IS USED IN OHIO
UNEMPLOYMENT COMPENSATION ACT.

SYLLABUS:

1. *Moneys drawn by partners in a limited partnership by way of a drawing account are not "wages" as that term is used in the Unemployment Compensation Act.*
2. *Partners, in the absence of an agreement, express or implied,*