

The financial statement as shown by the transcript recites that the tax valuation of the school district amounts to \$224,000.00. It will therefore be observed that in applying the provisions of the foregoing statute of two mills to the tax valuation of the district would only permit an issue of \$448.00. The issue in the sum of \$2,000.00 under the provisions of this law cannot be approved in excess of the amount of \$448.00, and you are advised that said bonds will not constitute legal and valid obligations of the district for the excess amount and you are therefore advised not to accept said bonds.

Respectfully,
C. C. CRABBE
Attorney-General.

3662.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE KERSCHER ELEVATOR COMPANY, TOLEDO, OHIO, COVERING CONTRACT FOR FURNISHING AND INSTALLING ELEVATOR IN STACK ROOM OF RECITATION AND LIBRARY BUILDING, BOWLING GREEN STATE NORMAL SCHOOL, BOWLING GREEN, OHIO, AT EXPENDITURE OF \$3,350.00. SURETY BOND EXECUTED BY THE UNITED STATES FIDELITY & GUARANTY COMPANY.

COLUMBUS, OHIO, September 28, 1926.

HON. G. F. SCHLESINGER, *Director of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Highways and Public Works, for and on behalf of the Board of Trustees of Bowling Green State Normal School, and The Kerschler Elevator Company, of Toledo, Ohio. This contract covers the Contract and Furnishing and Installing an elevator in the stack room of Recitation and Library Building, Library Equipment, New Library Building, Bowling Green State Normal School, Bowling Green, Ohio, and calls for an expenditure of \$3,350.00.

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. There has further been submitted a contract bond upon which the United States Fidelity and Guaranty Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
C. C. CRABBE,
Attorney-General.