is not practicable to secure such funds under any of the six preceding sections because of the limits of taxation applicable to such school district, such board of education may issue bonds for the amount required for such purpose." \* \*

It will be observed that the use of the buildings in the foregoing order is in no instance prohibited, as contemplated and provided by this section, and therefore I am of the opinion that these bonds are not legal and valid obligations of this school district, and advise the Industrial Commission not to purchase them.

Respectfully,
C. C. CRABBE,

Attorney-General.

641.

APPROVAL, COAL LEASE, UNDER SECTION 3209-1 G. C. TO FRANK A. SWEENEY OF LISBON, OHIO.

COLUMBUS, OHIO, August 14, 1923.

HON. JOSEPH T. TRACY, Auditor of State, Columbus, Ohio.

DEAR SIR:—I am in receipt of your recent communication relating to approval of coal lease to Frank A. Sweeney of Lisbon, Ohio.

It is noted that the premises described in this lease are a part of section 16 and that provision is made in section 3209-1, General Code of Ohio, for the Auditor of State to lease the coal in and under said land as provided in said section, "upon such terms and for such time as will be for the best interests of the beneficiaries thereof." A careful examination of this lease and consideration of the laws applicable to such leases convinces this department that it is executed in conformity with section 3209-1, General Code, and is for the best interests of the beneficiaries of section 16, and for these reasons this lease is therefore approved.

Respectfully, C. C. CRABBE,

Attorney General.

642.

APPROVAL, BONDS OF CITY OF WASHINGTON C. H., \$18,000.00, TO EXTEND TIME OF PAYMENT OF CERTAIN INDEBTEDNESS.

COLUMBUS, OHIO, August 14, 1923.

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