1339.

APPROVAL—BONDS OF WORTHINGTON VILLAGE SCHOOL DISTRICT, FRANKLIN COUNTY, OHIO, \$105,000.00.

COLUMBUS, OHIO, October 21, 1937.

The Industrial Commission of Ohio, Columbus, Ohio. GENTLEMEN:

> RE: Bonds of Worthington Village School Dist., Franklin County, Ohio, \$105,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of school building bonds dated October 1, 1937, bearing interest at the rate of 334 % 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 school district.

Respectfully,

HERBERT S. DUFFY, Attorney General.

1341.

EMPLOYMENT BY MUNICIPAL WATERWORKS OR MUNICI-PAL CEMETERIES NOT WITHIN SECTION 1345 (c) (E) (4), GENERAL CODE.

SYLLABUS:

Employment by municipal waterworks or municipal cemeteries does not come within the exemption provided in Section 1345 (c) (E) (4) and is therefore not exempt.

COLUMBUS, OHIO, October 22, 1937.

HON. CHARLES S. LEASURE, Chairman, The Unemployment Compensation Commission of Ohio, Columbus, Ohio.

DEAR SIR: I am in receipt of your recent communication wherein you request my opinion as to the status of employes of municipal water-