

payment of these taxes when the transaction for the purchase of this property is closed by your department.

Contract encumbrance record No. 37, above referred to, has been properly executed and there is shown thereby a sufficient balance in the transferred appropriation account to the credit of the Division of Conservation to pay the purchase price of this property, which purchase price, as above stated, is the sum of \$1850.00. It further appears in this connection that the purchase of this property was approved by the Controlling Board, which board, acting under the authority conferred upon it by the general appropriation act, made a proper transfer and release of a sufficient amount of the moneys appropriated to the Conservation Division to pay the purchase price of this property in the amount above stated.

On the considerations above noted, the title to the above described property, as well as the proceedings relating to the sale of the same to the State of Ohio, are approved, as are the deed, contract encumbrance record and other files which have been submitted to me. And such files are herewith returned to you for your further attention in closing the transaction for the purchase of this property by the issue of a voucher in proper form covering the purchase price of such property.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

3421.

APPROVAL, BONDS, EDENTON RURAL SCHOOL DISTRICT,
CLERMONT COUNTY, OHIO, \$16,000.00, DATED SEPTEMBER 1, 1938.

COLUMBUS, OHIO, December 16, 1938.

Public Employes Retirement, Board, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of Edenton Rural School Dist., Clermont
County, Ohio, \$16,000.00 (Unlimited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of school improvement bonds dated September 1, 1938, bearing interest at the rate of $3\frac{1}{4}\%$ 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 school district.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

3422.

APPROVAL—BONDS, VILLAGE OF NEW VIENNA, CLINTON COUNTY, OHIO, \$14,000.00, DATED AUGUST 15, 1938.

COLUMBUS, OHIO, December 16, 1938.

Public Employes Retirement Board Columbus, Ohio.

GENTLEMEN :

RE: Bonds of Village of New Vienna, Clinton
County, Ohio, \$14,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of municipal building bonds in the aggregate amount of \$17,000, dated August 15, 1938, bearing interest at the rate of 3% 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 village.

Respectfully,

HERBERT S. DUFFY,
Attorney General.