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as to which notice is given. In view of this interpretation I find it necessary to disapprove the bond sale and you are accordingly advised not to purchase these bonds.

Respectfully,
EDWARD C. TURNER,
Attorney General.

167.

DISAPPROVAL, BONDS OF RUTLAND VILLAGE SCHOOL DISTRICT, MEIGS COUNTY, \$1,400.00.

Columbus, Ohio, March 10, 1927.

Retirement Board, State Teachers' Retirement System, Columbus, Ohio.

Re: Bonds of Rutland Village School District, Meigs County, \$1,400.00.

Gentlemen:—The additional information submitted at my request as supplemental to the transcript for the above bond issue discloses that the sale of these bonds was advertised for December 27, 1926. The affidavit of the publisher shows that the publication commenced on December 8th.

According to the provisions of Section 2294, General Code, bonds of the school district must be advertised for three weeks prior to the date of sale. In this case three full weeks could not expire prior to December 27th.

Under the rule of the Supreme Court of Ohio in the case of State of Ohio v. Kuhner and King, 107 O. S., 406, it was held that advertising provisions of the statute must be strictly complied with and where advertising is required for a given number of weeks there must elapse a full week between the date of the last publication and the date of the event advertised.

The State Teachers' Retirement fund is not given any authority by statute to purchase bonds without advertisement and therefore stands in the same situation as any private bidder.

Since the statutory requirements as to notice for the sale of the bonds in this instance have not been complied with, I am compelled to advise you that the issue should be rejected.

Respectfully,
EDWARD C. TURNER,
Attorney General.

168.

APPROVAL, BONDS OF JACKSON TOWNSHIP RURAL SCHOOL DISTRICT, PREBLE COUNTY, OHIO—\$40,000.00.

COLUMBUS, OHIO, March 10, 1927.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.