cations, which plans, specifications and proposal are made a part of this contract. This contract calls for an expenditure of \$19,660.00.

You have submitted the following papers and documents in this connection: Division of contract; notice to bidders; proof of publication; estimate of cost; tabulation of bids; contract encumbrance record No. 28; controlling board's release; recommendation of state architect; form of proposal containing the contract bond signed by Glen Falls Indemnity Company of New York, as surety; its power of attorney for the signer and its certificate of compliance with the insurance laws of Ohio; workmen's compensation certificate, showing a compliance with the laws of Ohio relating to workmen's compensation; letter from the auditor of state showing that all necessary papers are on file in his office.

Finding said contract in proper legal form, I have noted my approval thereon, and same is transmitted herewith to you, together with all other papers submitted in this connection.

Respectfully,

THOMAS J. HERBERT,
Attorney General.

1628.

BONDS-CITY OF CLEVELAND, \$193,000.00.

COLUMBUS, OHIO, December 30, 1939.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of the City of Cleveland, \$193,000.00.

The above purchase of bonds appears to be part of a \$1,500,000 issue of delinquent tax bonds of the above city dated December 31, 1938. The transcript relative to this issue was approved by this office in an opinion rendered to the State Teachers Retirement Board under date of August 1, 1939, being Opinion No. 974.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,

THOMAS J. HERBERT,
Attorney General.