

relating to the status of surety companies and the workmen's compensation have been complied with. A certificate from the Secretary of State shows that the foreign contracting corporation is authorized to do business in Ohio.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3230.

APPROVAL, BONDS OF OTTAWA HILLS VILLAGE SCHOOL DISTRICT,
LUCAS COUNTY, OHIO—\$106,000.00.

COLUMBUS, OHIO, May 18, 1931.

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

3231.

BOND ISSUE—IN COUNTY WHEREIN BONDS, ISSUED PRIOR TO 1922,
HAVE MATURED BUT HAVE NOT BEEN PAID—COUNTY COM-
MISSIONERS REQUIRED TO OFFER PRESENT ISSUE TO TRUS-
TEES OF SINKING FUND BEFORE SELLING.

SYLLABUS:

When a county has outstanding bonds issued prior to January 1, 1922, which have matured but which have not been paid or retired, there is no authority for the abolition of the sinking fund of such county, and accordingly, under the provisions of Section 2293-27, General Code, the commissioners must, before selling any bonds or notes of the county, offer the same at par and accrued interest to the trustees of the sinking fund.

COLUMBUS, OHIO, May 18, 1931.

HON. DON W. MYERS, *Prosecuting Attorney, Elyria, Ohio.*

DEAR SIR:—Your letter of recent date is as follows:

"I am interested to obtain an opinion from your office concerning to whom any notes or bonds of a county should be offered wherein all bonds of the county issued prior to January 1, 1922 have matured but remain unpaid because of a failure to present said bonds for payment.

I might further state in the case under consideration that all bonds of this county issued prior to January 1, 1922 have matured, the last of which matured September 1, 1930, and two bonds, in the sum of \$1000.00