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of Finance, as provided by said section shall include "all claims allowed by the Sundry Claims Board" in the state budget estimates.

The status of the employes engaged as "burning crews" is unusual in that they act in a dual capacity, viz., as agents both of the United States and of the State of Ohio. Mr. Lemke's claim, if any, is not a claim enforcible by law in the courts. In view of the dual agency of the employes in question, if a valid claim exists and it is so determined by the proper agencies of either the Federal or State Government, it would be the duty of either or both sovereignties to recompense him for his loss. In other words, I believe the question is close enough to warrant Mr. Lemke in presenting his claim under both sections last above quoted. I am of the opinion that he should at once present his claim to the Secretary of Agriculture of the United States in view of the one year period of limitations governing such officer's authority in considering such claims. And he may at the same time make due presentation of his claim to the Sundry Claims Board.

Specifically answering your question it is my opinion that Mr. Lemke should present his claim at once to the Secretary of Agriculture of the United States under Section 2, 42 (U. S.) Stat. 1066, and should also present the same claim to the Sundry Claims Board under Sections 270-6 and 154-36, General Code.

Respectfully,

EDWARD C. TURNER,
Attorney General.

1302.

APPROVAL, BONDS OF GUERNSEY COUNTY, STATE OF OHIO- \$60,988.04.

Columbus, Ohio, November 28, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

1303.

DISAPPROVAL, BONDS OF POMEROY VILLAGE SCHOOL DISTRICT, MEIGS COUNTY, OHIO—\$20,000.00.

Columbus, Ohio, November 28, 1927.

Re: Bonds of Pomeroy Village School District, Meigs County, Ohio, \$20,000.00.

Industrial Commission of Ohio, Columbus, Ohio.

Gentlemen:—An examination of the transcript pertaining to the above bond issue reveals that the bonds are being issued pursuant to a resolution adopted by the board of education of the school district on October 14, 1927. Said resolution provides for the issuing of \$20,000.00 of bonds, without a vote of the people, for the pur-