by the terms of which contract the City of Akron assumes and agrees to pay its share in the amount of \$532,000 or less of the cost and expense of the construction of said improvement; and further by the terms of said contract the State of Ohio is not obligated for the payment of any of its moneys.

You have also submitted a certificate of the Clerk and Secretary ex officio of the Council of the City of Akron, that the Council has approved said contract and recorded the same in its journal, and a certificate of the Auditor of the Department of Highways that the lump sum of \$750,000 is on deposit in the state treasury of the State of Ohio in a trust account, which fund is an advance of federal funds and is a charge against an appropriation made to the United States Department of Agriculture and is available for the cost of this contract.

You have also submitted the certificate of the City Director of Finance that the funds payable from the treasury of the City of Akron, Ohio, are available for this contract and are not otherwise encumbered.

Finding said contract in proper legal form, I have accordingly endorsed my approval thereon and return the same herewith to you, together with other papers submitted in this connection.

Respectfully,

HERBERT S. DUFFY, Attorney General.

379.

A P P R O V A L—CONTRACT FOR THE IMPROVEMENT OF HIGHWAY No. 51, TOLEDO, LUCAS COUNTY, OHIO.

Columbus, Ohio, April 1, 1937.

HON. JOHN J. JASTER, JR., Director of Highways, Columbus, Ohio.

DEAR SIR: You have submitted for my approval a contract by and between the City of Toledo, Ohio, acting by its Council, and the State of Ohio, acting by the Director of Highways, providing for the improvement of a portion of the Toledo Napoleon Road, State Highway No. 51, involving the separation of grades of the tracks of the Wabash Railway Company located at a point in Broadway in Toledo, Lucas County, State of Ohio.

You have also submitted the certificate of the Council of the City of Toledo that the contract has been duly entered into and that the same is recorded on the journal of said city. You have also submitted the certificate of the Auditor of the Department of Highways of the State of Ohio that the sum of \$338,242.18 is deposited in the state treasury of the State of Ohio and is an advance of federal funds and is charged against an appropriation made to the Bureau of Public Roads of the United States Department of Agriculture, and that said funds are not otherwise encumbered.

Finding said contract in proper legal form, I have endorsed my approval thereon and return the same herewith to you, together with other papers submitted in this connection.

Respectfully,

HERBERT S. DUFFY, Attorney General.

380.

APPROVAL—BONDS OF VIILAGE OF LYNDHURST, CUYA-HOGA COUNTY, OHIO, \$12,000.00.

Columbus, Ohio, April 1, 1937.

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

RE: Bonds of Village of Lyndhurst, Cuyahoga County, Ohio, \$12,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above village dated October 1, 1936. The transcript relative to this 9ssue was approved by this office in an opinion rendered to the Industrial Commission under date of February 26, 1937, being Opinion No. 175.

It is accordingly my opinion that these bonds constitute a valid and legal obligation of said village.

Respectfully,

HERBERT S. DUFFY, Attorney General.