the City of Wellston and the H. T. Company. In this agreement, the ten thousand dollars is treated more or less as a consideration for a certain term of rental and occupancy of the building by the H. T. Company. A municipality has no power to accomplish by subterfuge an end which is not authorized by statute, and in the instant case the lease entered into between the City of Wellston and the H. T. Company was not in conformity to and in compliance with Sections 3698 and 3699.

In answer, therefore, to your specific question, I am of the opinion that before a municipality may lease a part of a municipal building under the provisions of Section 3698, General Code, the building must be in actual existence, owned by the municipality and not needed for municipal purposes, and the leasing of the same must be in strict conformity and in full compliance with Section 3699, General Code.

Respectfully,
HERBERT S. DUFFY,
Attorney General.

2442.

APPROVAL—BONDS, CUYAHOGA COUNTY, OHIO, \$17,900.00, PART OF TWO ISSUES DATED NOVEMBER 1, 1933.

Columbus, Omo, May 13, 1938.

The Industrial Commission of Ohio, Columbus, Ohio. Gentlemen:

RE: Bonds of Cuyahoga County, Ohio, \$17,900.00.

The above purchase of bonds appears to be part of two issues of bonds of the above county dated November 1, 1933, bearing interest at the rate of 6% per annum, being Series A and Series C. I have examined the transcript of proceedings relative to the Series A bonds. From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said county.

The transcript relative to the Series C bonds was approved by this office in an opinion rendered to the Teachers Retirement System under date of September 6, 1935, being Opinion No. 4618. It is accordingly my opinion that these bonds constitute valid and legal obligations of said county.

Respectfully,

HERBERT S. DUFFY,

Attorney General.