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into the sinking fund of the county and used for the retirement of bonds of the county."

It is seen therefore that all funds received by a county which are not needed for the payment of the principal of and the interest on bonds issued for poor relief, may be used for other poor relief purposes within the county as defined in the act.

I am of the opinion, therefore, that money which is allocated to a county under this act, and which is not needed for the payment of the principal of and the interest on poor relief bonds, may be used for poor relief purposes as provided in sections 2 and 9 of said act; and that where a part or none of said money is needed for the payment of the principal of and interest on poor relief bonds and for poor relief purposes, such money not so required shall be paid into the sinking fund of the county and used for the retirement of bonds of the county.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4435.

APPROVAL, CONTRACT FOR ROAD IMPROVEMENT IN HURON COUNTY, OHIO.

COLUMBUS, OHIO, June 20, 1932.

HON. O. W. MERRELL, Director of Highways, Columbus, Ohio.

4436.

APPROVAL, TRANSCRIPT OF PROCEEDINGS RELATING TO PROPOSED SALE OF CANAL LANDS IN HOCKING COUNTY—JOHN WELLMAN.

Columbus, Ohio, June 20, 1932.

HON. T. S. Brindle, Superintendent of Public Works, Columbus, Ohio.

Dear Sir:—You recently submitted for my examination and approval a transcript in duplicate of your proceedings as Superintendent of Public Works and as Director of said department, relating to the proposed sale to one John Wellman of Logan, Ohio, of a parcel of abandoned Hocking Canal land in Falls and Greene Townships, Hocking County, Ohio, for the stated consideration of \$500.00.

Upon consideration of your proceedings relating to the sale of this parcel of canal land, which parcel is more particularly described by metes and bounds in said transcript, I assume that no part of this property is occupied by a state highway, and that no part thereof has been designated by the Director of Highways for use in connection with any scheme of state highway improvement.

With this assumption, I find that the transcript submitted to me contains a