tice that bonds should be sold bearing such amount of accrued interest, and as suggested by my predecessor, the practice of so dating bonds should not be permitted, and you are therefore advised not to accept said bonds.

Respectfully,
C. C. CRABBE,
Attorney General.

3431.

DISAPPROVAL, BONDS OF LIBERTY TOWNSHIP RURAL SCHOOL DISTRICT, HANCOCK COUNTY, \$12,000.00.

COLUMBUS, OHIO, June 10, 1926.

Re: Bonds of Liberty Township Rural School District, Hancock County, \$12,000.00.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

Gentlemen:—An examination of the transcript submitted for the foregoing issue of bonds discloses that said bonds are being issued for the purpose of securing funds to remodel and make additions to the present school building under the provisions of section 7625 of the General Code, and in the amount of \$12,000.00.

The amount for which the contract has been awarded is in the sum of \$9,650.00. Section 5654-1 of the General Code provides in part as follows:

"The bonds shall not be advertised for sale nor issued until the contract is let, and shall be issued in an amount not exceeding the full amount of the accepted bid by more than the estimated amount of such items of cost as may be legally included in the total cost of such construction or improvement."

The advertisement for the sale of the bonds, according to the affidavit of the publisher was first made on April 14, 1926, and published for three weeks, giving notice of the sale of the bonds on May 1, 1926, seventeen days after the first publication.

Section 2294 of the General Code provides that such bonds shall be advertised for sale for three consecutive weeks. In the case of State of Ohio vs. Kuhner and King, 107 O. S., page 406, the court held as follows:

"The requirement of section 1206, General Code, that 'the state highway commissioner shall advertise for bids for two consecutive weeks' is mandatory, and the contract entered on June 14 for advertisement in two weekly newspapers of the county on June 6th and June 13th is invalid."

The transcript furthermore does not show publication of the notice of the election as required by section 5649-9b G. C.

You are therefore advised that the provisions of the foregoing statutes have not been complied with in this instance, and for these reasons, you are advised not to accept said bonds.

Respectfully,
C. C. CRABBE,
Attorney General.