under consideration have been transferred on the auditor's duplicate of Ross County, Ohio, under date of January 9, 1924, and I am therefore assuming that the certificate of the Probate Court of Ross County, Ohio, directing such transfer, has been issued, although same does not appear in the abstract.

The tax receipt abstracted on page 77 shows the taxes paid in full for the year 1923, said taxes having been paid under date of January 8, 1924.

The payment of the consideration and the proper delivery of the deed already executed and accompanying the abstract will be sufficient to convey the title to the premises under consideration to the State of Ohio.

Attention is also directed to the necessity of the proper certificate of the Director of Finance to the effect that there are unincumbered balances legally appropriated sufficient to cover the purchase price before the purchase can be consummated.

The abstract and deed covering the premises herein under consideration are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.

1167.

APPROVAL, BONDS OF PERU TOWNSHIP RURAL SCHOOL DISTRICT, MORROW COUNTY, \$637.06, TO FUND CERTAIN INDEBTEDNESS.

COLUMBUS, OHIO, January 30, 1924.

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

1168.

CONTRACT—DEPOSIT OF SCHOOL FUNDS—SECTION 7604 CONSTRUED.

SYLLABUS:

A contract with a bank for the deposit of school funds, under section 7604 General Code of Ohio, should not run for a period beyond thirty days after the first Monday in January in even numbered years.

COLUMBUS, OHIO, January 31, 1924.

Hon. George D. Nye, Prosecuting Attorney, Waverly, Ohio.

Dear Sir:—I am in receipt of your recent communication as follows:

"Where a board of education under section 7604 and following of the General Code, has created a depository on July 1st, 1922, for two years,

1. May the board of education establish a new depository, within thirty days after the first Monday in January, 1924.