the improvement and the maximum maturity of the bonds was filed as required by sections 2 and 7 of the Griswold Act (109 O. L. 336).

(2) The first bond of the series falls due April 22, 1923, which is contrary to the provisions of section 14 of the Griswold Act, unless it can be shown that a tax for the payment of the principal and interest of said bonds was included in the 1921 tax levy.

(3) The provisions of section 14 of the Griswold Act have also been violated in that the total issue of bonds has not been made payable in substantially equal annual installments. For the first three years \$500 principal falls due each year; for the second three years \$750 falls due each year; for the third three years \$1,000 falls due each year; for the fourth three years \$1,250 falls due each year, and for the fifth three years \$1,500 falls due each year.

In view of the defects pointed out, it would be useless to return the transcript for completion, and I advise the Industrial Commission not to purchase the bonds.

Respectfully,

JOHN G. PRICE, Attorney-General.

3049.

APPROVAL, BONDS OF HARPERSFIELD TOWNSHIP RURAL SCHOOL DISTRICT, ASHTABULA COUNTY, IN AMOUNT OF \$6,000.

COLUMBUS, OHIO, May 2, 1922.

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

3050.

APPROVAL, BONDS OF EAST COLUMBUS VILLAGE SCHOOL DIS-TRICT, FRANKLIN COUNTY, IN AMOUNT OF \$3,600.

COLUMBUS, OHIO, May 2, 1922.

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

3051.

.

OHIO SOLDIERS' ADJUSTED COMPENSATION—MIDSHIPMEN OF UNITED STATES NAVAL ACADEMY ENTITLED TO RECEIVE SAME WHEN MEETING ALL REQUIREMENTS.

COLUMBUS, OHIO, May 2, 1922.

Commissioners of the Sinking Fund, of the State of Ohio, Columbus, Ohio. GENTLEMEN:-A request for an opinion of this department as to the eligibility of midshipmen of the United States Naval Academy to receive the Ohio adjusted