of Highways in the elimination of railway grade crossings on the state highway system and in the construction or reconstruction of bridges and viaducts, together with the approaches thereto, and shall be authorized to pay such portion of the cost of any such work as may be agreed upon between said commissioners and the Director of Highways. * * * * "

While there are other provisions of said section which limit the power to cooperate to counties having a tax duplicate in excess of three hundred million, such limitation does not have application to a construction involving railway grade eliminations or bridges and viaducts. In other words, the statute expressly states that *any* county may co-operate in the construction of bridges. Of course, in the construction of the road proper, if the tax duplicate does not exceed three hundred million the county may not co-operate unless the pavement is in excess of twenty feet in width. However, if the tax duplicate is in excess of three hundred million then the county is not limited as to its co-operation under said section.

Based upon the foregoing, it is my opinion that under the provisions of Section 1191 of the General Code, any county of the state may properly co-operate with the state in the construction of a bridge on a state highway.

> Respectfully, Gilbert Bettman, Attorney General.

2417.

APPROVAL, WARRANTY DEED TO LAND OF CORA M. ARTRIP AND BENJAMIN ARTRIP IN TOWN OF NEW RUMLEY, HARRISON COUNTY, OHIO.

COLUMBUS, OHIO, October 4, 1930.

HON. JOSEPH T. TRACY, Auditor of State, Columbus, Ohio.

DEAR SIR:---This is to acknowledge receipt of your recent communication, with which you enclosed for my approval a certain warranty deed executed by one Cora M. Artrip and Benjamin Artrip, her husband, by which there is conveyed to the State of Ohio certain real estate situated in Harrison County, Ohio, and more particularly described as being Inlots Nos. 11, 12, 13, 14 and 15 in Western Liberties of the Town of New Rumley as said lots are designated on the plat thereof, in the Recorder's Office of Harrison County, Ohio.

The warranty deed above referred to is one delivered to the State of Ohio through you as Auditor of State to take the place of a former deed executed by Cora M. Artrip and Benjamin Artrip, her husband, conveying said above described lots to the State of Ohio, which deed, together with the abstract of title and other files relating to the purchase of said property was approved by me in Opinion No. 1934, directed to the Ohio State Archaeological and Historical Society under date of June 2, 1930. The deed here under consideration contains a complete statement of the full consideration for the sale and conveyance of the above described property by Cora M. Artrip and husband to the State of Ohio, and from said deed it appears that besides the sum of \$1700.00 in money which was paid to said Cora M. Artrip for said property, which consideration was recited in the former deed above referred to, the State of Ohio is to pay to one Carrie Moore the sum of \$500.00 for a certain lot heretofore owned by Carrie Moore which she is to convey to said Cora M. Artrip free and clear of any cost and expense to said Cora M. Artrip.

It also appears that as further consideration for the conveyance of the above described lots, the State of Ohio is to pay the sum of \$458.00 as the cost and expense of having a cellar dug upon the lot to be conveyed to said Cora M. Artrip by said Carrie Moore and of laying up walls therein and of furnishing materials for the same, and that the State of Ohio is to further pay as part of the consideration of said above described lots, the sum of \$550.00 as the cost and expense of having the dwelling house of Cora M. Artrip, which is reserved to her under the terms of said deed, removed to and placed upon the lot to be acquired by her from Carrie Moore.

The statement in said deed of the items other than the amount of money to be paid directly to Cora M. Artrip makes up the full consideration for the conveyance of said lots by Cora M. Artrip to the State of Ohio is so made as a proper predicate for your authority to pay said items to the proper persons making claim therefor directly out of funds of the State appropriated for the purpose on encumbrance estimates and vouchers executed in behalf of the several persons to whom said items of money are due and payable.

Upon examination of said warranty deed, I find that the same has been properly executed and acknowledged by said Cora M. Artrip and by Benjamin Artrip, her husband, and that the form of said deed is such that it conveys said above described real estate to the State of Ohio free and clear of the inchoate dower rights and interest of Benjamin Artrip in and to this property and free and clear of all encumbrances whatsoever.

Said deed is accordingly approved by me and the same is herewith returned to y you.

Respectfully, Gilbert Bettman, Attorney General.

2418.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE HEN-DERSON-BENNER ELECTRIC CORPORATION, COLUMBUS, OHIO, FOR ELECTRICAL WORK IN TEACHERS' TRAINING BUILDING AND EQUIPMENT AT OHIO STATE UNIVERSITY AT AN EXPENDITURE OF \$13,486.00—SURETY BOND EXECUTED BY THE UNION INDEM-NITY COMPANY OF NEW ORLEANS, LOUISIANA.

COLUMBUS, OHIO, October 4, 1930.

HON. A. T. CONNAR, Superintendent of Public Works, Columbus, Ohio:

DEAR SIR:--You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Board of Trustees of the Ohio State University, and the Henderson-Benner Electric Corporation, of Columbus, Ohio. This contract calls for the construction and completion of electric contract for Teachers' Training Building and equipment on the campus of Ohio State University according to Division 4, Item 18 of the form of proposal dated September 5, 1930. Said contract calls for an expenditure of thirteen thousand, four hundred and eighty-six dollars (\$13,486.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also furnished evidence to the effect