Third. The persons assessed under section 5989 G. C. are not entitled to the refunder.

Fourth. Section 12683 G. C. applies to section 12680-1 G. C.
Respectfully,
C. C. CRABBE,
Attorney General.

1236.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND SAM-UEL A. ESSWEIN HEATING AND PLUMBING COMPANY, COLUM-BUS, OHIO, FOR COMPLETION OF PLUMBING IN CATTLE BUILD-ING, OHIO STATE FAIR GROUNDS, AT A COST OF \$9,790.00—SURE-TY BOND EXECUTED BY FRED J. TRAUTMAN AND O. J. WHEELER.

COLUMBUS, OHIO, February 27, 1924.

Hon. L. A. Boulay, Director, Department of Highways and Public Works, Columbias, Ohio.

DEAR SIR:—You have submitted for my approval contract between the State of Ohio, acting by the Department of Highways and Public Works and the Sam'l A. Esswein Heating and Plumbing Company of Columbus. This contract covers the completion of plumbing in Cattle Building, Ohio State Fair Grounds, and calls for an expenditure of \$9,790.00.

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. There has further been submitted a contract bond upon which Fred J. Trautman and O. J. Wheeler appear as sureties, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that informal bids were taken and tabulated as required by law and the contract duly awarded. Also it appears that the law relating to the workmen's compensation has been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
C. C. CRABBE,
Attorney General.

1237.

APPROVAL, BONDS OF LUDLOW TOWNSHIP RURAL SCHOOL DISTRICT, WASHINGTON COUNTY, \$3,451.18, TO FUND CERTAIN INDEBTEDNESS.

COLUMBUS, OHIO, February 28, 1924.

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