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doubtedly if the parties would claim to be certified public accountants without qualifying the phrase and indicate the association of which they claim to be members, it would be a violation of the section. However, inasmuch as the abbreviation C. P. A. is not used by these parties, and it is clearly pointed out that they are members of the National Association, it is not believed that it can be successfully contended that they are violating the provisions of this section. Criminal statutes are strictly construed, and it is not believed that such an action could be successfully maintained in view of the fact stated.

Respectfully,
C. C. CRABBE,
Attorney General.

3892.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN CUYAHOGA AND MIAMI COUNTIES.

COLUMBUS, OHIO, December 14, 1926.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

3893.

APPROVAL, ABSTRACT OF TITLE TO 73.36 ACRES OF LAND IN EAST UNION TOWNSHIP, WAYNE COUNTY, OHIO, (EZRA SNYDER TRACT) FOR SITE FOR ADDITIONAL INSTITUTION FOR FEEBLE MINDED IN NORTHERN OHIO.

COLUMBUS, OHIO, December 15, 1926.

In re: Abstract of Ezra Snyder Tract.

HON. JOHN E. HARPER, Director, Department of Public Welfare, Columbus, Ohio.

DEAR SIR:—Examination of an abstract, warranty deed and other data submitted for my examination and approval, discloses the following:

The abstract as submitted was prepared by the Wayne County Abstract Company of Wooster, Ohio, and is certified under date of December 3, 1926, and pertains to 73.36 acres of land in the west half of the southeast quarter of section 17, township 16, range 12, East Union township, Wayne county, Ohio, which premises are more particularly described by metes and bounds in the caption to said abstract submitted herewith, and which land is to be used as a part of the site for an additional institution for the feeble minded in Northern Ohio.

There is nothing in the abstract to show who the heirs of Jacob Franks named as grantee on page 4 of the abstract were. However, the affidavit of Ezra Alvy Franks submitted herewith shows that the abstracter was correct in his assumption as to who the heirs were as set forth in the note on page 5, except that Jacob Franks' widow was named Margaret instead of Martha. However, she is no doubt dead by this time as the deed to Jacob Franks is dated December 20, 1816.

There is nothing in said abstract to show whether or not Ellis B. Franks was married at the time of the execution of the deed shown on page 10. However, said affidavit submitted herewith shows that both this grantor and his wife are now dead, so that whatever dower interest might have existed has been extinguished.

There is nothing in the abstract to show whether or not the first three grantors named on page 17 were married at the time of the execution and delivery of said conveyance. However, said affidavit submitted herewith likewise shows all of said grantors to have been unmarried at the time of the execution of said deed. Said affidavit also shows that two of the said grantors were unmarried at the time of the execution of the conveyance shown on page 22.

As set forth on page 24 there is nothing on record to show who the heirs of Nancy Arnold were. However, the affidavit shows that said Nancy Arnold died intestate; that her husband is now dead; and that Phillip Arnold, Sarah Stauffer and George Arnold, who subsequently conveyed said premises were all and her only children and heirs-at-law. This clears up this point.

The uncancelled mortgage shown on page 26 is cured by the Quit Claim Deed set forth on page 27.

The beginning point in the description on page 28 is erroneous, but the description is sufficiently clear to show what was intended, so that I do not consider this of much consequence.

The description on page 30 is erroneous but is sufficiently definite to show what is intended so that this is of no importance. The defect in this conveyance caused by the fact that two of the grantors do not sign is cured by the deed set forth on page 34.

The affidavit of said Ezra Alvy Franks submitted herewith also shows that Sarah Anne Franks and Abigail Franks, who reserved a life interest in the deed shown on page 44 are both dead.

Said abstract also shows that no wells have been drilled and no rentals paid for years on the uncancelled oil and gas leases shown on pages 51 and 52, so that the conditions of said leases have been violated thereby rendering them null and void.

There is submitted herewith the oil and gas lease now held by The Logan Gas Company as set forth on pages 64 and 65, on which is an assignment to the State of Ohio, which lease the state in its contract of purchase agreed to assume.

Taxes for the year 1926, shown on page 66, amounting to \$83.48 are unpaid and a lien. However the vendors in their contract of sale have agreed to pay these taxes. Payment should of course be made a condition of the delivery of the voucher.

A warranty deed from Ezra Alvy Franks, otherwise known as Ezra Snyder, otherwise known as Ezra Alva Franks, and otherwise known as E. A. Franks and wife, Minnie Franks, is submitted herewith and is in my opinion sufficient to convey the title to said premises to the State of Ohio.

It also appears from a copy of minutes herewith enclosed that said purchase has been approved by the Controlling Board. A regularly certified encumbrance estimate should accompany this abstract,

The abstract, warranty deed and other data submitted are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.