

had not already paid the tax at the effective date of the act was relieved therefrom, and it would seem that these corporations should not now be penalized for the promptness with which they met what they deemed to be their governmental obligations. In fairness to them, they should have these overpayments refunded so as to place them on a parity with other corporations.

It is, of course, not within my province to dictate what course your Board should take, but I submit there is no impropriety in an allowance of the claims as presented.

Respectfully,
GILBERT BETTMAN,
Attorney General.

4850.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE W. K. MITCHELL COMPANY, INC., OF PHILADELPHIA, PENNSYLVANIA, FOR THE CONSTRUCTION AND COMPLETION OF STATION PIPING FOR THE OHIO PENITENTIARY POWER PLANT, COLUMBUS, OHIO, AT AN EXPENDITURE OF \$19,559.00—SURETY BOND EXECUTED BY THE NATIONAL SURETY COMPANY.

COLUMBUS, OHIO, December 30, 1932.

HON. JOHN MCSWEENEY, *Director of Public Welfare, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Welfare, and the W. K. Mitchell & Company, Inc., of Philadelphia, Pennsylvania. This contract covers the construction and completion of Station Piping for the Ohio Penitentiary Power Plant, Columbus, Ohio, in accordance with the base bid, Alternate A, and Substitutions (6" valve and Klingerit Gasket) of the form of proposal dated December 3, 1932. Said contract calls for an expenditure of nineteen thousand five hundred and fifty-nine dollars (\$19,559.00).

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 submitted a certificate of the Controlling Board showing that said board has released funds for this project, in accordance with Section 8 of House Bill No. 624 of the 89th General Assembly.

In addition, you have submitted a contract bond upon which the National Surety Company of New York appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with. A certificate of the Secretary of State shows that the above foreign corporation is admitted to do business in Ohio.

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,

GILBERT BETTMAN,
Attorney General.

4851.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE BABCOCK AND WILCOX COMPANY OF NEW YORK, N. Y., FOR THE CONSTRUCTION AND COMPLETION OF BOILER, STOKER AND EQUIPMENT FOR THE OHIO HOSPITAL FOR EPILEPTICS, GALLIPOLIS, OHIO, AT AN EXPENDITURE OF \$14,995.00—SURETY BOND EXECUTED BY THE MARYLAND CASUALTY COMPANY.

COLUMBUS, OHIO, December 30, 1932.

HON. JOHN MCSWEENEY, *Director of Public Welfare, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Welfare, and the Babcock and Wilcox Company of New York, N. Y., and Pittsburgh, Pa. This contract covers the construction and completion of one boiler, stoker and equipment for the Ohio Hospital for Epileptics, Gallipolis, Ohio, in accordance with Item No. 4 and Item No. 4 (Alternate A) of the form of proposal dated December 7, 1932. Said contract calls for an expenditure of fourteen thousand nine hundred and ninety-five dollars (\$14,995.00).

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 submitted a certificate from the Controlling Board and Emergency Board showing that said boards have released funds for the project in accordance with Section 8 of House Bill No. 624 of the 89th General Assembly. In addition, you have submitted a contract bond upon which the Maryland Casualty Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with. A certificate of the Secretary of State shows that the above foreign corporation is admitted to do business in Ohio.

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,

GILBERT BETTMAN,
Attorney General.