

ditions and restrictions therein contained are in conformity with the provisions of these sections of the General Code.

I further find that this lease has been properly executed by you as Superintendent of Public Works and as Director of said department, acting for and in the name of the State of Ohio, and by The Quaker Oats Company, acting by the hand of its President, duly attested by its Secretary, pursuant to the authority conferred upon such officer by the by-laws of said company. I am accordingly approving this lease as to legality and form, as is evidenced by my approval endorsed upon the lease and upon the duplicate and triplicate copies thereof, all of which are herewith enclosed.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

3135.

APPROVAL—CONTRACT AND BOND, STATE OF OHIO, THROUGH DEPARTMENT OF PUBLIC WELFARE, WITH E. KEELER COMPANY, WILLIAMSPORT, PA., PROJECT, CERTAIN EQUIPMENT AND REBUILDING WESTINGHOUSE STOKER OF CONTINUOUS ASH DISCHARGE, OHIO HOSPITAL FOR EPILEPTICS, GALLIPOLIS, OHIO, TOTAL EXPENDITURE, \$21,090.00.

COLUMBUS, OHIO, October 24, 1938.

HON. MARGARET M. ALLMAN, *Director, Department of Public Welfare, Columbus, Ohio.*

DEAR MADAM: You have submitted for my approval a contract by and between E. Keeler Company of Williamsport, Pa., and the State of Ohio, acting by the Department of Public Welfare, for one 485 H. P. Bent Tube, Four Drum Boiler complete, together with the rebuilding of the present Westinghouse Stoker of continuous ash discharge, for the Ohio Hospital for Epilyptics, Gallipolis, Ohio, which contract calls for the total expenditure of twenty one thousand and ninety dollars (\$21,090.00).

You have also submitted the following papers and documents in this connection: Encumbrance record No. 6, estimate of cost, division of contract, notice to bidders, proof of publication, workmen's compensation certificate showing the contractor having complied with the laws of Ohio relating to compensation, the form of proposal containing the contract bond signed by the United States Guarantee Company, its power of at-

torney for the signer, its financial statement and its certificate of compliance with the laws of Ohio relating to surety companies, letter of Auditor of State submitting the necessary papers for his file, certificate of Secretary of State showing that the foreign corporation is qualified to do business in Ohio, emergency board approval, and the tabulation of bids received on this project.

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 documents submitted in this connection.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

3136.

COUNTY AUDITOR—LIST DELINQUENT LANDS—MANDATORY AFTER EACH AUGUST SETTLEMENT—TO MAKE AND CERTIFY—PUBLISH TWICE WITHIN SIXTY DAYS—SEE SECTION 5704 G. C.—AUGUST SETTLEMENT—WHEN MADE—LAND TAX CERTIFICATE—NO AUTHORITY TO INCLUDE CERTAIN DELINQUENT LANDS AND EXCLUDE OTHERS—MUST INCLUDE ALL.

SYLLABUS:

1. *It is mandatory upon the county auditor, immediately after each August settlement, to make and certify a list and duplicate thereof of all the delinquent lands in his county and to cause a list of the lands on such delinquent land list and duplicate to be published twice within sixty days after the delivery of the duplicate to the county treasurer, as provided by Section 5704, General Code.*

2. *The August settlement is made when it is approved by the auditor of state and the fact of approval certified back to the county treasurer.*

3. *When all things necessary to be done by the county auditor, relative to placing delinquent lands upon the foreclosure list, except the publication provided by law, have been done, if, after the August, 1938, settlement it is possible for the county auditor to publish same within the sixty days as provided by Section 5704, General Code, as to all delinquent lands regularly certified three or more years ago, such county auditor, after the legal publication, can legally make the land tax certificate required by Section 5718, General Code, and the prosecuting attorney of the county, upon the receipt of the original land tax certificate under such circumstances, would be warranted in law in proceeding to foreclose the*