

"But it is no more inequitable or immoral for a corporation to do this, than for an individual to do substantially the same. A person may keep his office in Buffalo and transact business there to an unlimited amount, enjoying all the facilities and advantages which the enterprise and the expenditure of the city afford, and yet by residing without the city bounds avoid all municipal taxes. When this shall be practiced, either by individuals or corporations to an extent which renders it a serious evil, it will be for the legislature to interfere."

It is therefore the opinion of this department that the company concerning which you inquire should be taxed at its domicile, namely, Mentor Township, Lake County, Ohio.

Respectfully,
C. C. CRABBE,
Attorney General.

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APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE E. KEELER COMPANY, WILLIAMSPORT, PA., FOR CONSTRUCTION AND COMPLETION OF ONE 350 H. P. BOILER, OHIO UNIVERSITY, ATHENS, OHIO, AT A COST OF \$6,843.00—SURETY BOND EXECUTED BY THE GLOBE INDEMNITY COMPANY.

COLUMBUS, OHIO, May 15, 1923.

HON. LEON C. HERRICK, *Director, Department of Highways and Public Works, Columbus, 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 E. Keeler Company, of Williamsport, Pa. This contract covers the construction and completion of one 350 H. P. Boiler for Ohio University at Athens and calls for an expenditure of \$6,843.00.

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 The Globe Indemnity Company appear 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.

You have further submitted certificate of the Secretary of State indicating that the contractor above named is qualified to transact 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,
C. C. CRABBE,
Attorney General.