tax bill from the grantors covering the current taxes, having in mind especially the taxes for the year 1924, which are now a lien but are probably as yet undetermined. It is further suggested that the proper delivery of the already executed deed of T. King Wilson, sole surviving executor of the estate of Nathaniel Wilson, deceased, to Wesley Bethel, will be sufficient to convey the title to said premises to said Wesley Bethel. In this connection attention is also directed to the fact that the two tracts described in the executor's deed of Thomas King Wilson to Wesley Bethel have also been incorporated in the deed of Wesley and Carrie May Bethel to the State of Ohio, which deed has been already approved in the first part of this opinion, and which deed is attached to the first abstract under consideration. Attention is also directed to the incumbrance estimate attached to the abstract here under consideration, which it is believed is in proper form and sufficient to justify the final consummation of the purchase of the premises here under consideration.

The two abstracts, the two deeds and incumbrance estimate submitted by you to this department are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.

1789.

APPROVAL, BONDS OF VILLAGE OF LOUISVILLE, STARK COUNTY, \$46,000.00, STREET IMPROVEMENTS.

Columbus, Ohio, September 24, 1924.

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

1790.

APPROVAL, BONDS OF CITY OF NEW PHILADELPHIA, TUSCARAWAS COUNTY, \$10,778.00, FOR CONSTRUCTING SANITARY SEWERS.

Columbus, Ohio, September 24, 1924.

Retirement Board, State Teachers' Retirement System, Columbus, Ohio.