

# ANNUAL REPORT

OF THE

# Attorney General of Ohio

TO THE

## Governor of Ohio

FOR THE

Period from January 1, 1913, to January 1, 1914

Springfield, Ohio :  
The Springfield Publishing Company,  
State Printers.  
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VOLUME II.

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ATTORNEY GENERAL OF OHIO.

Henry Stanbery.....	1846-1851
Joseph McCormick.....	1851-1852
George E. Pugh.....	1852-1854
George W. McCook.....	1854-1856
Francis D. Kimball.....	1856-1857
C. P. Wolcott.....	1857-1861
James Murray.....	1861-1863
Lyman R. Critchfield.....	1863-1865
William P. Richardson.....	1865
Chauncey N. Olds.....	1865-1866
William H. West.....	1866-1870
Francis B. Pond.....	1870-1874
John Little.....	1874-1878
Isaiah Pillars.....	1878-1880
George K. Nash.....	1880-1883
D. A. Hollingsworth.....	1883-1884
James Lawrence.....	1884-1886
Jacob Kohler.....	1886-1888
David K. Watson.....	1888-1892
John K. Richards.....	1892-1896
F. S. Monnett.....	1896-1900
J. M. Sheets.....	1900-1904
Wade H. Ellis.....	1904-1908
U. G. Denman.....	1908-1910
Timothy S. Hogan.....	1911

ATTORNEY GENERAL'S DEPARTMENT—January 1, 1914

Timothy S. Hogan.....	Attorney General
Charles Follett .....	First Assistant Attorney General
P. J. Monahan.....	Second Assistant Attorney General
James I. Boulger.....	Special Counsel
Walter L. Connors.....	Special Counsel
Frank Davis, Jr.....	Special Counsel
P. E. Dempsey.....	Special Counsel
Leroy H. Godman.....	Special Counsel
B. S. Johnson.....	Special Counsel
Clarence D. Laylin.....	Special Counsel
Jacob Schlesinger.....	Special Counsel
John A. Smith.....	Special Counsel
N. J. Weisend.....	Special Counsel
O. W. H. Wright.....	Special Counsel
Joseph L. Stanton.....	Chief Clerk
W. F. McNamara.....	Willis Tax Clerk
Helen Bergin.....	Stenographer
Clara K. Carey.....	Stenographer
Anna Crossin.....	Stenographer
K. Marie Damron.....	Stenographer
Sallie Gallagher.....	Stenographer
Laura E. Kelly.....	Stenographer
Mary G. McMahan.....	Stenographer
Margaret Nelson.....	Stenographer
A. R. Seel.....	Stenographer
R. A. Stremel.....	Messenger
Wm. H. Beasley.....	Janitor

COLUMBUS, OHIO, January 1, 1914.

HON. JAMES M. COX, *Governor of Ohio, Columbus, Ohio.*

DEAR SIR:—In accordance with the statutes I herewith submit the annual report of the attorney general for the calendar year 1913.

As has been the custom in previous reports, this report is divided into subjects as follows :

First. Personnel and work of the department during the year.

Second. Statement of actions and prosecutions pending and disposed of during the year, together with a list of cases, as the same appear on the dockets of the various courts.

Third. Report of the activities of the Willis law department.

Fourth. A statement of the appropriations of the department and expenses thereof.

Fifth. The official opinions rendered by me as attorney general during the year.

## PERSONNEL AND WORK OF THE DEPARTMENT.

At the beginning of my second term as attorney general I retained the same office force that I had in the year 1912, a roster of which will be found in my report for the year 1912. During the present year there were various changes and additions which occurred in the personnel of said office force, and I will first note such changes and additions before coming to a resume of the work of the department.

Joseph L. Stanton was appointed special counsel on January 20, 1913.

Joseph Hogan resigned as messenger on March 1st, to accept a position in the auditor of state's office, and said place was not permanently filled until the 15th day of July when R. A. Stremel was appointed.

On May 1st, John A. Smith was transferred from chief clerk to special counsel, and Joseph L. Stanton from special counsel to chief clerk, and on said date K. Marie Damron was appointed as a stenographer.

On August 15th, C. C. Marshall resigned as special counsel to accept the position of special counsel of the public utilities commission and James I. Boulger was appointed as special counsel.

On October 15th, Loretta Fitzpatrick resigned as stenographer and on November 2nd, Helen Bergin was appointed as stenographer.

October 26th, Joseph McGhee resigned as first assistant to accept the position of special counsel to the public utilities commission in place of C. C. Marshall, who had been appointed one of the commission, and on October 27, Charles Follett was transferred from special counsel to first assistant.

On November 1st, Walter L. Connors was appointed as special counsel, and on December 29th, Laura E. Kelly was appointed as stenographer.

The personnel of said department as it existed at the end of the year is given on a preceding page of this report. The necessity for the additions to the office force over that of the preceding year was occasioned by the great increase in work caused by matters which are hereinafter set forth.

## WORK OF THE DEPARTMENT.

Naturally the work of the department during the year 1913 has been given direction and impetus by the amendments to the constitution adopted in September, 1912, and becoming effective for the most part, on January 1, 1913. This would have been so in any event

because some of the amendments were self-executing and others imposed upon the legislature the mandatory duty to carry them into effect; but the 80th session of the general assembly not only discharged fully the obligations thus cast upon it but also exercised, in many instances, new legislative powers vested in it by permissive amendments to the constitution. It is, of course, now a matter of history that the general assembly, in the light of the constitutional amendments, considered and enacted a legislative program more comprehensive than anything of the kind since 1851.

The two most fundamental changes of a self-executing character brought by the constitutional amendments were, of course, the provision for the initiative and referendum and those for home rule in municipalities.

It was inevitable that litigation should arise relative to the proper interpretation of these amendments at the first effort to make them practically available. It was also in the nature of things that state officers should find themselves obliged, for the sake of safety, to take what may be characterized the conservative position in such litigation in order that the question might be properly raised and determined. It, therefore, devolved upon this department, as officially representing such officers, to assume a like position. One exception to this general statement can be made, because there was one instance in which the secretary of state, acting under my advice, took what might be regarded as the less conservative position, and in the ensuing litigation was represented by this department; in that case, however, the circumstances were such that the opposing contention was adequately represented by privately retained counsel. A full account of the litigation which I have thus generally described will be found in the ensuing pages, and to discuss these cases here would involve repetition.

The following is a list of some of the more important measures passed by the general assembly at its regular session in 1913, a considerable proportion of which were either necessitated by the constitutional amendments, as aforesaid or passed under constitutional provisions for the first time permitting such legislation.

- The compulsory workmen's compensation law;
- The liquor license law;
- The act reorganizing the department of public works;
- The small board of education act;
- Private bank act;
- Amendments to the collateral inheritance tax law;
- The blue sky law;
- The industrial commission act;
- Sales by weight act;
- The revision of the state highway law;
- State road levy law;
- The Warnes law for the assessment of real and personal property;
- The Kilpatrick law amending the Smith tax limitation law;
- The amendment to the automobile license law;

The act imposing a tax upon state banks for the support of the department of banks and banking;  
The blind relief law;  
The children's code and especially the mothers' pension provisions thereof;  
The motion picture censorship law;  
The act providing for the establishment of a new penitentiary;  
The indeterminate sentence law;  
The act establishing a budget system for state offices and institutions;  
Legislation arising out of the disastrous floods of March, 1913;  
The agricultural commission act.  
The public utilities act.

I have not mentioned in this list other important measures passed by the general assembly in 1913, but which did not become effective until 1914, and, therefore, did not materially affect the work of this department in the year 1913, such as the Torrens land title registration act and the state civil service law.

The important legislation which I have mentioned devolved upon this office a tremendous amount of work of an advisory character as well as considerable litigation. So many details of administration involved in putting these new measures into effect; presented difficult questions of law that the extent of the advisory work done by the department in this connection is not adequately disclosed by the formal opinions which have been rendered, and which are printed in this volume, as an unusually large number of informal conferences have been held respecting matters which are not treated of in written opinions.

I should mention, too, a very large amount of work involving the expenditure of much time, which was done by members of this department in assisting in the preparation of some of the foregoing measures. Although such work is not, strictly speaking, within the purview of the activities of this department, I was called upon by the legislative reference department and by committees of the legislature to perform extensive services of this character and placed the members of my office force freely at the disposal of these legislative agents in such measure that during the session of the legislature, by far the greater portion of time of such members of the department was given over to consultation of this kind.

Two of the laws which I have mentioned among the list above set forth deserve special mention because of the vast amount of litigation which was caused by the passage of said laws. Said two laws are the private banking act and the liquor license law.

## PRIVATE BANKING ACT.

What is commonly called the private banking act was passed in pursuance of a constitutional amendment, which placed all individuals, associations, co-partnerships and corporations not organized under the laws of Ohio, which used the words "bank," "banking" or "banker" in any form, under the control and supervision of the superintendent of banks.

As there were a very large number of private banks in Ohio this act almost doubled the work of the banking department, and also of that part of the attorney general's department which has supervision of the banking department. As soon as the act went into effect, and reports were obtained from, and examinations made of private banks, it was found that a very large number of these institutions were insolvent, and as rapidly as possible they were closed by the superintendent of banks and taken in charge by him for the purpose of liquidation. On account of the manner in which these institutions had been conducting their business, the legal difficulties encountered in every instance when a private bank was closed were out of all proportion to the size of the institution. It was necessary to resort to many new methods of procedure in order to conserve the assets of these institutions for the benefit of the depositors, and in each instance the legal work connected with the settlement of the affairs of these banks was conducted by or under the direct supervision of the attorney general.

At the time of the passage of the act it was impossible to foresee the importance or extent of the work which would be thrown on the attorney general's office by the application of the act, and the experience thus far gained has demonstrated the necessity of further legislation to properly care for the situation.

## LIQUOR LICENSE LAW.

After the liquor license law went into effect and the time came for issuing the licenses a vast amount of litigation sprung up over the state against the various county liquor licensing boards, both testing the constitutionality of the act as an entirety and also relative to certain specific portions thereof; and in many cases the attorney general's office was requested to participate in said suits. I answered the call and assigned counsel in every instance possible. For several weeks, therefore, this department was practically overwhelmed with work incident to said suits. Cases seeking to test the constitutionality of the liquor license law were filed in the larger cities of the state, to wit: Cleveland, Cincinnati, Toledo, Springfield, Dayton, Hamilton and Youngstown. All of said suits prayed for an injunction against the local county liquor license board enjoining it from discriminating between applicants for

licenses and setting up that the said act was in contravention of the fourteenth amendment of the constitution of the United States, and that the general assembly in providing for license to corporations violated section 9 of article XV of the constitution of Ohio, and that said act also violates sections 1 and 2 of article I of the bill of rights and section 1 of article II of the constitution.

### INTEREST ON ILLEGAL DEPOSITS.

When I assumed the office there were two suits pending in the common pleas court of Franklin county, brought by the state for the purpose of recovering interest on funds of the state deposited in banks without authority of law. One of these suits was against ex-treasurer Cameron and his bondsmen and the other against the bondsmen of ex-treasurer McKinnon. The cases were based upon investigations made during the first term of Governor Harmon, when it was found that large sums of money belonging to the state had been deposited by said treasurers of state in different banks surreptitiously. Very little progress had been made in these cases. Various motions had been filed by the defendants, also demurrers. I insisted on the cases being pressed and the common pleas court of Franklin county finally sustained the petitions against demurrer and decided that the state had a valid cause of action against the treasurers and their bondsmen for the interest on funds belonging to the state which had been deposited without authority of law.

The cases were carried to the circuit court of Franklin county, Ohio, and extended arguments made before that court. The decision of the circuit court was in favor of the state. The cases were then taken to the supreme court of Ohio and argued in that court in 1912. The supreme court affirmed the decisions of the lower court, thus deciding this very important question in favor of the state.

While these cases were pending, it being apparent that the state would have to prove the amount on deposit with each particular bank in order to recover from the treasurers and their bondsmen, I reached the conclusion that the banks themselves were liable and that much time could probably be saved in bringing actions directly against the banks. Accordingly, I instituted suit against the Columbus Savings & Trust Company, The Cincinnati Trust Company, The Hough Savings Bank of Cleveland, The First National Bank of Cleveland, The Union National Bank of Columbus, The Merchants' and Manufacturers' Bank of Columbus, The Marine National Bank of Ashtabula, The National Bank of Ashtabula and the Farmers' National Bank of Ashtabula, alleging in substance that large sums of money belonging to the state of Ohio had been deposited in

said banks by former treasurers without authority of law, and asking for an accounting and for judgment for interest on the amount so deposited.

All these cases were filed in the common pleas court of Franklin county and were met by the most bitter opposition. Various motions and demurrers were filed, all of which were finally decided in favor of the state. The case of the State vs. The Columbus Savings & Trust Company was referred to Hon. George B. Okey, as master commissioner for trial. The trial began in the spring of 1913 and consumed about two months.

On account of the condition in which the books of this corporation were found, it was necessary for me to employ expert accountants. It was found that important records had been destroyed, books showing transactions with state treasurers had been mutilated, names had been erased and fictitious names inserted in place thereof, figures changed from large to small amounts, pages of the records showing transactions with the state mutilated and blotted so (as it was thought) as to make it impossible to discover what the original entries had been.

On the trial of the case it appeared that all this was done in order to cover up the transactions of this bank with the state treasury. The accountants, however, from records which were evidently overlooked or regarded as insignificant were able to build up practically a new set of books, to show definitely that large sums of money had been illegally deposited by former state treasurers with this bank; that said treasurers had received interest on money so deposited and to disclose the whole system by which the funds of the state were for years manipulated to the mutual profit of the treasurers and the banks. Judgment in this case was rendered in favor of the state for \$42,000.

It was disclosed during the trial of this case that state funds had also been deposited without authority of law in the Commercial National Bank of Columbus. Expert accountants were placed on the books of said bank and as a result of the examination and my demand, the said Commercial National Bank on December 12, 1913, settled with the state without suit for the sum of \$55,000.

The suits against the other banks are still pending and are being pressed as rapidly as possible. Examinations are being made of the different banks, and recoveries will be had against every bank sued, with the exception, perhaps of the Merchants' & Manufacturers' National Bank, which had a very large illegal deposit of state funds, but which is so hopelessly insolvent that any recovery from it is doubtful.

The suits against the ex-state treasurers and their bondsmen are still pending but will be pressed to judgment for any interest to which the state it found entitled which cannot be recovered from the banks.

These suits have consumed much time, they have been bitterly

contested and the ultimate victory was only won after the hardest kind of work and the overcoming of obstacles which at times made the claims appear hopeless. Owing to the methods which had been followed in the destruction of the books and records of the Columbus Savings & Trust Company, it seemed for a time almost impossible to establish these claims in such a manner as to warrant judgment by the court, but the evidence which was overlooked furnished the state with a basis upon which to build a case which was absolutely perfect and which established the allegations of the petitions beyond a shadow of doubt. These cases, of course, were very costly but the amount recovered paid many times the cost of conducting them, and in addition taught such a lesson that a recurrence of practices of this kind in the administration of the financial affairs of the state is impossible.

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### IMPORTANT CASES.

The following is a short statement of the important cases in which the department has been interested during the year:

**John W. Brown vs. C. L. V. Holtz.**  
**George W. Welsch vs. Holtz, Treasurer.**

These cases were brought to the supreme court of the United States on petition in error to the supreme court of Ohio. They originated in the common pleas court of Licking county and the original plaintiffs were seeking to test the constitutionality of the so-called "Dow-Aiken Tax Law," under the "due process of law" clause of the Fourteenth Amendment to the Federal Constitution. The question thus presented was, of course, a very important one involving annual revenues amounting to from \$2,000,000 to the state alone. However, the parties to these suits for reasons satisfactory to themselves voluntarily paid the taxes sought to be enjoined and this matter coming to my knowledge, I filed in the supreme court of the United States a motion to dismiss the cases at the cost of the plaintiffs in error, which was sustained and the cases were thus disposed of without decision on the question raised.

### **Louisville and Nashville Railway Company vs. Oliver H. Hughes, et al.**

This was an action brought by the Louisville & Nashville Railway Company in the United States District Court for the Southern District of Ohio, Western Division, under section 266 of the United States Judiciary Act, being an application to enjoin the public service commission, formerly the railroad commission of Ohio, from enforcing its order as to the inspection of locomotive boilers, the claim being that the law of Ohio and the order of the public service commission, as based thereon, was void for the reason that the interstate commerce commission had formulated an order upon the same subject.

The case was heard before Judges Hollister, Warrington and Knappen. Shortly after the case was brought and before it was decided the United States Supreme Court practically decided the question involved in this case, and the injunction applied for by the railroad company was allowed.

**The Marietta, Columbus & Cleveland Ry. Co. vs. Creamer.**  
**The Ohio River & Western River Ry. Co. vs. Creamer.**

These cases were brought in the district court of the United States for the southern district of Ohio, eastern division. The plaintiffs in these two injunction suits resisted the assessment and collection of the excise tax based on their respective gross earnings on two grounds, first, that the law imposing the tax which is familiarly known as the Cole law, as modified in the Langdon law of 1910, and the Hollinger law of 1911, is unconstitutional as to all railroads, and second, that whether constitutional or not the tax cannot be, under the Ohio constitution, collected from the plaintiffs because the privilege of operating a railroad is not so valuable to them as to justify the imposition of a tax in the amount threatened to be assessed.

The proceeding is within section 266 of the federal judiciary act and accordingly was argued before three judges on the application for a temporary injunction. The district so constituted, Judges Warrington, Sater and Day concurring, sustained the constitutionality of the law and rejected the claim of the plaintiffs to special exemption from this provision.

The cases are of very great importance, there being indirectly involved annual revenues exceeding three million dollars in amount. Even if the least contention of the plaintiffs were upheld the result would be disastrous because the law, though sustained as to its constitutionality, would be almost impossible of practical application.

From the decision of the district court the plaintiffs appealed under the sections of the federal judiciary act above referred to directly to the supreme court of the United States. In that court I filed a motion to advance them for hearing, which was allowed and the cases have been set down for argument early in January, 1914.

**Mutual Film Company vs. Industrial Commission of Ohio.**  
**The Mutual Film Corporation vs. Industrial Commission of Ohio.**

These cases were brought in the United States district court, northern district of Ohio, eastern division. Plaintiffs in these two cases, brought under section 266 of the federal judicial code, attack the constitutionality of the Ohio moving picture censor law. They have not yet been brought to a hearing.

**Licking County Liquor Cases.**

Some 39 injunction cases questioning the constitutionality of the tax upon the business of trafficking in intoxicating liquors remained pending in the supreme court of this state after disposition by that court of the cases of Browne vs. Holtz, Welsch vs. Holtz and Burrell vs. Riley, as noted in my report for the year 1911.

The first two of these cases were taken to the supreme court of the United States, and the numerous cases just referred to were held undecided by the supreme court of the state pending the decision of that court. In October, 1913, it was learned that the plaintiffs in the two cases taken to the supreme court of the United States had voluntarily paid the taxes sought to be enjoined. Thereupon a motion was made in the supreme court of the United States to dismiss the petitions in error, which motion was granted.

Thereupon the supreme court of the state was advised of this action and decisions consistent with its former decisions were immediately rendered in the remaining cases.

The interesting point about these cases is that they determine the right of the state to collect the so-called Dow-Aiken tax in "dry" territory. The method by which the tax is assessed is also sustained as against the claim that it does not afford "due process of law."

**Poland vs. Cincinnati, Georgetown & Portsmouth Ry. Co. and  
Poland vs. Felicity & Bethel Ry. Co.**

In these two cases the supreme court of Ohio, affirming the decisions of the lower courts, held that the test for determining whether or not a corporation is an electric interurban railroad or a commercial railroad is the nature of its business, and not the extent of its charter powers.

**State ex rel. Allen vs. North.**

The nature of the question involved in this decision was described, and its importance pointed out in my report for the year 1912.

**Roose vs. State, ex rel., Village of Leipsic.**

The important question involved in this case was mentioned in my report for the year 1912. The supreme court of Ohio, affirming the decision of the circuit court of Putman county, held that the 15% limitation of the Smith law did not include interest and sinking fund levies necessary for the purpose of providing for indebtedness created prior to the enactment of that law. Shortly after the rendition of this decision the general assembly, then in session, so amended section 5649-5b, General Code, as to make it clear that the limitation referred to is to include such levies.

**Kuntz vs. Ley.**

This case has been described in my report for 1912. The supreme court, affirming the lower courts, held that the method employed by the tax commission of Ohio in equalizing real estate values by taxing districts, was a proper one. The importance of the case can be imagined when it is stated that had the decision been otherwise, the legality of the whole 1910 appraisalment would have been brought into question and countless injunction suits would have resulted.

**State ex rel. City of Toledo vs. Lynch, Auditor.**

This was the first case considered by the supreme court under the "home rule" amendment of article XVIII of the constitution. It is the supreme court held that a city cannot acquire in a practical sense the powers of local self-government mentioned in section 3 of that article, without framing and adopting a charter for its government as provided for in sections 7, et seq., thereof.

**State ex rel. Schreiber vs. Milroy.**

This case was brought originally in the supreme court and involved the question as to the date at which the so-called Kilpatrick law, amending section 5649-2 and other sections of the Smith 1% law and repealing section 5649-3 thereof became effective. Stated in another way, the question was as to whether or not this law was a "law providing for tax levies, within the meaning of article II, section 1c of the constitution as amended, known as the "initiative and referendum." The court held that the law in question was not one which under the constitution went into immediate effect, but that its effectiveness was postponed for the constitutional period of 90 days and that accordingly it did not operate upon the machinery for the levying of taxes in the year 1913.

### State ex rel., Gongwer vs. Graves.

There were three cases of this style filed in the supreme court of Ohio. All of them were in reality brought by the so-called "Equity Association" to compel the secretary of state to submit to the electors for their approval or disapproval under the referendum provisions of the constitution the measures popularly known as the "Warnes law," the "Kilpatrick law," and the "Green's Workman's Compensation Law."

The secretary of state had, at the suggestion of the governor, conducted an inquiry into the genuineness of the signatures on the petitions for referendum underlying these actions, and upon such inquiry had determined that large numbers of the part petitions making up such petitions should be thrown out altogether because they were truly permeated with fraud. The relator questioned the right of the secretary of state to conduct any inquiry, and the manner in which the inquiry had been conducted by him.

The court in disposing of two of these cases in the year 1913, held that the secretary of state had the implied power to inquire into the genuineness of the signatures on a referendum petition and to disregard part petitions found to be so permeated with fraud as to be properly held void.

The case involving the referendum on the workmen's compensation act involved an additional point, viz., whether, under circumstances like those above described the secretary of state might lawfully refuse to receive additional names after his rejection of certain part petitions. This case was not decided during the year 1913.

The importance of these cases can scarcely be overestimated. Had the decision been otherwise, than it was, the initiative and referendum would have become an instrument of fraud and a real menace to good government. The facts disclosed in the inquiry conducted by the secretary of state are themselves sufficient to satisfy anyone as to the truth of this statement.

### State ex rel., Donahey vs. Edmondson.

In this case the constitutionality and the time of taking effect of the law providing the half-mill levy for state highway purposes was involved. The action was brought originally in the supreme court, which sustained the law as constitutional and held that it was in effect in the year 1913.

### Pfeifer vs. Graves.

This was a taxpayer's injunction suit, brought for the purpose of restraining the secretary of state from submitting to the electors, a law proposed by initiative petition, and not passed by either branch of the general assembly. The proponents of the measure sought to submit the law in the form in which it had been reported out of committee in the house of representatives. Its opponents contended that such a submission was improper. The claim was also made that the proposed law, if enacted, would be unconstitutional, and that its submission should be enjoined on that ground.

The supreme court, sustaining the court of appeals, of Franklin county, held that the approval by the house of representatives of the report of the committee amending the bill proposed by initiative petition, constituted an "incorporation" into the bill or proposed law of an amendment within the meaning of the initiative and referendum provisions of the amended constitution.

The court also held that the constitutionality of the proposed law could not be passed upon by the courts prior to its complete enactment.

The principles established by this decision are of great and permanent importance in the practical application of the initiative provisions of the constitution.

### State vs. Coshocton Gas Company.

In this case the supreme court affirming the courts of Franklin county, held that a local gas company, securing a supply of gas from another company, but not purchasing the same, and dividing its receipts with such other company is liable for excise taxes based upon its proportion of receipts only.

The importance of the decision cannot be exactly determined at the present time. It is clear, however, that insofar as the natural gas companies are concerned, the decision has a far-reaching effect, and will result in considerable loss of revenue as compared with what would have followed had the decision been otherwise.

### Fitzgerald vs. Cleveland.

This very important case involved the validity of the nomination provisions of the charter adopted by the people of the city of Cleveland. Some question having arisen, and the time for the ordinary primary election being at hand, a friendly suit was instituted in the common pleas court of Cuyahoga county, by the legal department of the city of Cleveland for the purpose of obtaining a decision.

The common pleas court heard arguments and made what was virtually a *pro forma* disposition of the case. From this decision error was prosecuted directly to the supreme court. The members of that court were specially convened by the chief justice and heard oral arguments in chambers at a time when otherwise they would have been on vacation.

The exact question presented involved the interpretation of numerous constitutional provisions, particularly article XVIII, sections 3 and 7 and article V, section 7 as recently adopted. The court's decision might have settled a great variety of questions arising under the "home rule" amendment and the efforts of the various cities in this state to frame and adopt charters for their government as therein provided, but unfortunately for all concerned the judges of the supreme court, at that time consisting of six members, divided evenly in their views upon the merits of the case, three of them voting to affirm the judgment of the court of common pleas and three of them voting to reverse the same. Four opinions were rendered expressing what impresses me as mere divergence of views. At the time it was felt that such a result was very unfortunate, and some additional ground for supporting the view which this department was obliged to take in the premises having occurred to me, I filed an application for a rehearing, which, however; was not allowed.

I regret very much that the efforts put forth by this department and by the city solicitor of Cleveland resulted as unsatisfactorily as they did; but I trust that in the near future the principles incorporated in the syllabus may come to be regarded as the settled law of the state or that the court may have another opportunity to pass upon the fundamental question involved and finally to dispose of them.

### The American Trust & Savings Bank Co., of Zanesville, vs. F. E. Baxter, Superintendent of Banks.

This action was brought by the American Trust & Savings Bank to enjoin the superintendent of banks from enforcing against it the requirement as to reserve made by what is commonly called the "Thomas banking act;" the bank contended that as it was incorporated prior to the passage of the Thomas act, the provisions of said act as to reserve did not apply to it. The common pleas court of Franklin county decided that the Thomas act in its requirement as to reserve, as well as to all its regulatory features applied to banks incorporated prior to its passage as well as to those incorporated since. This decision was affirmed by the court of appeals, and the motion of the bank to require the court of appeals to certify its record was denied by the supreme court.

### The State ex rel., vs. Redding, Justice of the Peace.

This case was a mandamus suit filed in the supreme court of Ohio to compel the defendant, Redding, to issue a warrant for the arrest of a certain person against whom an affidavit had been filed charging larceny.

The claim on behalf of defendant was that the amendments to article IV of the constitution adopted on September 3, 1912, abolished the office of justice of the peace, and that there was no such office in existence after January 1, 1913, or, when the petition was filed in this action January 18, 1913.

This department contended that the amendments to the constitution abolished the office of justice of the peace as a constitutionally created office; left it within the power of the legislature to create such office, if it deemed it proper, but under favor of proposal 41 "Schedule of Amendments," justice of the peace in office on January 1, 1913, continued therein with all their powers, obligations and duties until the expiration of the term for which they were elected and had qualified.

The question was raised by a demurrer to the petition, the contention of this department was sustained, and later, on April 18, 1913, the legislature passed an act entitled "An act to establish the office of justice of the peace and prescribe its jurisdiction, powers and duties" (103 O. L. 214), the court and legislature thereby fully sustaining the position taken by this department in the above styled cause.

### The State ex rel. vs. Chittenden.

This cause was brought in the supreme court of Ohio in mandamus to compel the governor to issue a commission to the relator as judge of the circuit court. The question arose on account of the amendment to article IV of the constitution adopted September 3, 1912, the relator claiming that his election as judge of the circuit court on November 5, 1912, entitled him to a commission as such for the term of six years and authorized him to act as a member of the court of appeals for the circuit in which he was elected for such term. The answer of the governor admitted the allegations of the petition and submitted to the court the questions arising thereon, declaring his willingness to abide by the judgment of the court.

The case was one of great importance involving the right to a commission and to hold office as to one judge in each circuit in the state.

The court granted a peremptory writ, the persons elected to the circuit bench on November 5, 1912 were issued commissions as such, and under the amended constitution, section 6 of article IV qualified and proceeded to act as judges of the court of appeals, beginning on February 9, 1913.

### B. & O. Railway Co. vs. Railroad Commission of Ohio.

This was a case in which the Victoria Coal Company filed a complaint with the former Railroad Commission of Ohio attacking a rate fixed by said railroad on coal from the Cambridge District, Group A, and others, on the ground that the rate was discriminatory in that it was higher than the rates on coal from other mines in the said Cambridge District. The railroad commission after hearing said cause found in favor of the Victoria Coal Company, the complainant, and the common pleas, the circuit and the supreme courts of Ohio sustained the finding of the commission.

### Public Service Commission vs. B. & O. Ry. Co.

This was a case in which it was decided that a rule of the railroad company compelling the shippers of milk and cream to load the cans at non-agency stations was an unreasonable regulation. The commission so found and the common pleas court affirmed said finding. The circuit court found in part for the commission and in part for the B. & O. Ry. Co., and the case was taken by the commission to the supreme court and there the supreme court found in favor of the public service commission *in toto*.

### Blinn vs. Cole.

This case is like that of Kuntz vs. Ley hereinbefore referred to. It differs from it however in some details.

### State of Ohio vs. Ownie Hayslip.

### State of Ohio vs. Delbert Hayslip.

These interesting cases involve the question as to whether or not the old common law proceeding known as a petition in error *coram nobis* obtains in Ohio at the present time. The Hayslip brothers were accused some years ago of committing a crime in Adams county. They pleaded guilty to the indictments brought against them and were sentenced to the penitentiary for life. Recently they invoked the proceeding above referred to for the purpose of securing a new trial on the ground that their pleas had been produced by undue influence and had been entered under fear of mob violence. The common pleas court held that the proceeding was unknown to the present law of Ohio and the court of appeals reversed the common pleas court. The prosecuting attorney of Adams county then prosecuted error to the supreme court, and this department is co-operating with him there.

**State ex rel. vs. Benham, Treasurer.**  
**State ex rel. vs. Sayre, Auditor.**

These two cases are brought for the purpose of determining the constitutionality of the so-called "blind institution" act of 1913, and to settle certain perplexing questions that would arise, should either decision be reached on this point. The first of these two cases was brought originally in the court of appeals which held the act in question to be unconstitutional. Error proceedings were thereupon instituted in the supreme court. Meanwhile the second case was brought originally in the supreme court, so that the two cases can be presented and considered together.

The prosecuting attorney of Franklin county is co-operating with this department in these cases and the counsel connected with the two departments have divided their forces.

**State vs. C. & P. Ry. Co.**

This case was filed in the common pleas court of Cuyahoga county by Hon. Wade H. Ellis and for a variety of reasons remained pending in that court until the commencement of my administration. With some difficulty the case has been brought to trial and to a successful termination in the common pleas court. However, the decision of that court was reversed by the court of appeals and the case is pending in the supreme court on motion for an order to certify the record for review.

As pointed out in my report for the year 1912 this case involves the liability of the so-called underlying railroad and public utility corporations for reports and taxes under the Willis law which was in force between the years 1902 and 1911. A very large sum of money is directly or indirectly involved in it.

**The State of Ohio vs. S. A. Davis.**

In this case this department is assisting the prosecuting attorney of Brown county to present to the supreme court a question which is of considerable importance in the trial of bribery cases, viz., as to the admissibility of evidence of other similar solicitations of bribes on the part of a defendant charged with soliciting bribes to prove intent or design on his part as an element of the offense of bribery. There are other questions involved in the case, but the one described is the only one regarded as of importance.

**In re Liquidation of the Metropolitan Bank and Trust Company.**

This case arose on the intervening petition filed by the Second National Bank of Cincinnati, Ohio, against the superintendent of banks for the allowance of its claim in the amount of \$20,000 on the note signed by the cashier and directors of the Metropolitan Bank & Trust Co., and given to the Second National Bank. The case was decided in favor of the Second National Bank by the common pleas court and the appeal from the court of appeals is now pending in the supreme court. The question involved is whether under the Ohio negotiable instruments act the persons who signed said notes are not individually responsible rather than the Metropolitan Bank.

**In re Exceptions Prosecuting Attorney Franklin County in State of Ohio vs. Frank E. Baxter.**

The defendant was indicted under the Ohio embezzlement statute for having used funds belonging to a bank which was in his hands as superintendent of banks for the purpose of liquidation. It appeared that the funds were by him transferred from a trust account to his own individual account and retained for a short time and afterwards returned to the trust fund. The court of common pleas sustained the motion to discharge the defendant on the ground that the act charged in the indictment did not constitute embezzlement under the statute because there was no

failure to account; that is, that there was no loss of the funds alleged or proved. The prosecuting attorney and myself filed exceptions to this ruling of the common pleas court and the matter is now pending in the supreme court. This case is highly important for the reason that if the holding of the common pleas court is sustained it will be impossible to sustain the prosecution for embezzlement by a public officer unless there is an actual loss and failure to make restitution.

### **Federal Union Surety Company vs. State of Ohio.**

This is an old case, being one of the last cases tried by Attorney General Denman in the common pleas court of Franklin county. It was a suit brought by the state to recover \$10,000 from the Federal Union Surety Company upon its bond guaranteeing the deposit of funds of the state of Ohio in a bank in Cleveland, which bank failed and went into the hands of a receiver without paying such deposit. The case was decided adversely to the state by the common pleas court. I prosecuted error to the circuit court of Franklin county and that court reversed the ruling of the court of common pleas and rendered judgment for the state for the full amount claimed with interest. The surety company has now taken the case to the supreme court.

### **In re Exceptions of the Prosecuting Attorney of Franklin County in State of Ohio vs. Isaac B. Cameron.**

This action has been heard in the supreme court on motion of the defendant to dismiss the exceptions on the ground that under the amendments to the constitution the state had no authority to take criminal cases to the supreme court on exceptions from the common pleas court, the defendant having been discharged in the latter court.

The attorney general's department submitted a brief on the question involved, and its contention was up-held by the supreme court, which held that it would entertain jurisdiction to hear said exceptions. The case is now pending in said court upon those exceptions.

### **State of Ohio vs. Federal Deposit and Loan Co. et al.**

This was an action in quo warranto and for the appointment of a receiver, brought in the circuit court of Montgomery county at the request of the inspector of building and loan associations against the Federal Savings Deposit & Loan Company of Dayton, said company having been found by the inspector to be in an insolvent condition. The relief prayed for by the petition was granted and a receiver appointed and the affairs of this company are now being wound up.

### **George K. Cetone vs. State of Ohio.**

This case was referred to in my former report. The defendant was a member of the Ohio Senate and was indicted for soliciting a bribe following the legislative investigation of 1911. He was convicted in the common pleas court and prosecuted error to the court of appeals. The court of appeals affirmed the conviction.

### **In re Barnet Licker.**

This is a habeas corpus case, the question involved being as to the jurisdiction of the juvenile court to commit an offender over the age of sixteen and under that of seventeen who has committed an act which would otherwise constitute a felony to the Ohio State Reformatory. The common pleas court of Richland county, to whom application for the writ was first made, held that the court was without such jurisdiction. Error was prosecuted to the court of appeals and a brief submitted. Nothing has been done with the case in that court for the reason probably that the petitioner who was successful in the court below has declined to participate in further proceedings for the purpose of settling the question involved.

### **State ex rel, Attorney General vs. John Renschler.**

This is an action in quo warranto in the court of appeals of Franklin county, brought to test the right of an individual to carry on the business of insurance in Ohio. The defendant is an undertaker at Findlay, Ohio, and is transacting what is claimed to be an insurance business.

### **State ex rel., Attorney General vs. Hocking Valley Ry. Co. et al.**

There are three of these cases pending in the court of appeals of Franklin county against the Hocking Valley Railway Co.; The Chesapeake & Ohio Ry. Co.; The Lake Shore & Michigan Southern Ry. Co.; The Toledo & Ohio Central Ry. Co.; The Kanawha & Michigan Ry. Co., and The Zanesville & Western Railway Co.

The actions are in quo warranto to oust said railway companies from further continuance in what is claimed to be an illegal combination and also to oust them from their corporate franchises. A similar action against the same defendants, together with various coal companies, was tried by former Attorney General, Denman, before the circuit court of Franklin county, and a decree of ouster entered.

It is charged that the present arrangement which is attached in the suits now pending was made in order to circumvent the decision and order of the circuit court made in the former case. As the present arrangement is claimed to be a combination in another form of a former condition I shall simply refer here to the report of Attorney General Denman upon this combination in the former case.

### **State ex rel., Attorney General vs. Order of Owls, et al.**

This action was brought in quo warranto to oust the Order of Owls from the state of Ohio; or to oust it from the privilege of collecting fees for admission from new members upon the theory that fraternal organizations which are exempt from the provisions of the Ohio statutes governing fraternal benefit societies are by the statute prevented from paying or allowing commissions for obtaining new members.

The case was brought at the time when a very large number of so-called fraternal organizations were operating in different parts of the state and collecting large sums of money through so-called organizers by way of so-called initiation fees. The case is still pending and while on final hearing the contention of the state may not be sustained on account of certain defects in the fraternal society act, the action has had the desired effect.

### **Edmond H. Moore, Superintendent of Insurance vs. Central Fire Association.**

### **Edmond H. Moore, Superintendent of Insurance vs. Buckeye Fire Insurance Association.**

These were two actions in quo warranto, brought at the request of the superintendent of insurance against two Cincinnati Fire Insurance Companies on the ground that said companies were insolvent and were transacting their business in a manner not authorized by law. The actions were tried in the court of appeals of Hamilton county; judgment of ouster entered in each suit, and a receiver appointed and the affairs of the companies are now being liquidated.

### **State ex rel., Edmond H. Moore, Superintendent of Insurance vs. The Mutual Life Stock Protective Association of Paulding, Ohio.**

This was an action in quo warranto against a mutual live stock protective association brought in the court of appeals of Paulding county, to dissolve said association. Judgment of dissolution was entered by the court of appeals and the case remanded to the common pleas court of Paulding county for further orders and proceedings.

## **The State of Ohio vs. International Text Book Company.**

This case was pending for some time in the court of common pleas of Hamilton county and involves what is an interesting question, viz., as to the liability of a corporation conducting what is known as a correspondence school to pay compliance fees and annual taxes for the privilege of doing business in Ohio.

The supreme court of the United States, however, in the case of International Text Book Co. vs. Pigg, 217 U. S. 91, virtually settled the question in such a way as that the case was dismissed.

**State ex rel. vs. Ranny.**

**State ex rel. vs. Cleveland Museum of Arts.**

**State ex rel. vs. Perkins.**

These cases were brought in the common pleas court of Cuyahoga county for the purpose of enforcing the performance of certain charitable trusts with a view to securing the prompt erection of a museum of art in the city of Cleveland. Though the cases remain pending their real object has been accomplished and the museum building is in the course of construction.

## **The State of Ohio vs. The Cleveland & Pittsburgh R. R. Co.**

In this case the state sought in the common pleas court of Cuyahoga county to enjoin the making of a certain fill by the Cleveland & Pittsburgh Railroad Co., in the harbor of the city of Cleveland. There is involved a fundamental and important question as to whether riparian owners along the shore of Lake Erie have the right to fill out to the harbor line for dock purposes without the consent of the state. The claim which I am presenting is that the lands submerged by the waters of Lake Erie belong to the state and cannot be used without the state's consent. The case has not yet come to trial.

## **Cedar Point Resort Co. vs. Nuhn, Treasurer.**

This tax injunction suit in the common pleas court of Erie county is in fact a friendly suit in which this department is co-operating with a view to obtaining a speedy determination of the meaning of the taxation laws applicable to the assessment of the personal property of an ordinary corporation other than a public utility. The statutes are not clear and the exact question is as to whether or not the personal property of a corporation should be considered as an entity and valued by the methods employed in assessing the property of public utilities or whether the methods applicable to the assessment of property of individuals with such modifications as the statutes unquestionably require are to be applied. The case has not yet been brought to trial.

**State of Ohio vs. Nypano Railroad Co.**

**State of Ohio vs. Little Miami Railroad Co.**

These cases pending in the common pleas court of Franklin county, involve the liability of so-called underlying companies for what are known as Willis taxes under the Hollinger act of 1911 which changed the language of the statute to some extent. They are in every sense test suits, the two defendants being selected because of certain variations in fact. The cases are not being pressed but are awaiting final disposition of the case of State vs. Cleveland & Pittsburgh Ry. Co., now pending in the supreme court and referred to herein.

### **State vs. Cincinnati, Milford & Loveland Traction Co.**

This is an action pending in the common pleas court of Franklin county, to recover excise taxes assessed against the defendant which claims that from the amount of its gross earnings, upon which such taxes are based, there should be deducted certain sums paid by it to the Cincinnati Traction Company under a contract by which it acquired the right to operate its cars over the tracks of the local street railway company. The form of contract between these two parties is substantially the same as that employed between street railway companies and interurban railway companies in many of the cities of the state, wherein interurban railroads enter over the tracks of street railroads. This fact makes the case one of considerable importance.

### **The Ivorydale & Millcreek Valley Railway Co. vs. Hopkins, Treasurer.**

The plaintiff in this tax injunction suit in the common pleas court of Hamilton county attacks the method employed by the tax commission in arriving at a valuation of its property. An interpretation of the statute respecting the assessment of property of railroad companies is called in question. The Ivorydale & Millcreek Valley Railroad Company operates a railroad less than two miles in length, and it may be that it constitutes an exceptional case so that ultimately the suit may terminate without establishing any general principle. This cannot be determined at present, however, as the case has not yet been submitted to the common pleas court.

### **Joseph Myers vs. J. A. O'Dwyer et al.**

This was a case brought in the common pleas court of Lucas county to test the constitutionality of the liquor license law. To the petition a demurrer was filed by the state and the court sustained the demurrer and dismissed the petition. The case was then appealed to the court of appeals of the sixth district which court affirmed the decision of the common pleas court. The case is now pending in the supreme court.

### **Frank Canonica vs. O'Connor et al.**

This case was tried in the common pleas court of Mahoning county, Ohio. The plaintiff who is a subject of the Kingdom of Italy sought to enjoin the defendants who are members of the Mahoning County Liquor Licensing Board, from instituting any proceedings against him, or from interfering with him on the ground that the treaty rights between the governments of Italy and the United States guaranteed to him the right to engage in the sale of intoxicating liquors, without securing a license therefor. The court held that the right to engage in the sale of intoxicating liquors was not one of the inalienable rights guaranteed by the constitution of the United States and governed by its treaty with the Kingdom of Italy, and therefore was subject to police regulation.

## LEGISLATIVE BRIBERY.

In my report to Governor Harmon in 1912, I set out briefly the status of the various cases which had arisen out of what is known as the legislative bribery matters.

In reference to legislative bribery matters the following statement will set forth what has occurred therein during the year 1913.

No. 9642, State vs. Cetone .....	Feb. 8, 1913. Judgment of common pleas court affirmed and on March 19, 1913, supreme court overruled motion for leave to file petition in error.
No. 9644, State vs. Nye .....	Still pending;
No. 9645, State vs. Nye .....	Still pending;
No. 9653, State vs. Lowrey .....	Nollied June 20, 1913;
No. 9654, State vs. Crawford .....	At the close of the presentation by the state, court directed a verdict for the defendant, on January 27, 1913.
No. 9657, State vs. Bond & Dean.....	This indictment was nollied June 20, 1913.
No. 9658, State vs. Bond & Dean.....	This indictment was nollied June 20, 1913.
No. 9675, State vs. Calvey .....	Indictment nollied June 20, 1913.
No. 9676, State vs. Calvey .....	Indictment nollied June 20, 1913.
No. 9677, State vs. Nye & Harrison.....	Indictment nollied June 20, 1913.
No. 9678, State vs. Nye & Harrison.....	Still pending.

## CANAL MATTERS.

There were various claims made against the state of Ohio in pursuance of statute for damages to lands abutting on or adjacent to canal lands of the state.

## Claims of Abel J. Hawk et al. vs. State.

The claims and results thereof of Abel J. Hawk et al. vs. The State of Ohio may be briefly stated as follows:

Twenty-three persons residing in and near Rockford, Ohio, filed claims in the department of public works for damages, alleged to have been caused by a break in the bank of the canal near St. Marys, Ohio. The total amount claimed was \$9,775.00.

A commission was appointed by the superintendent of public works to try these claims. The hearings were held at Rockford and St. Marys, Ohio, from January 20 to January 25, 1913, both inclusive, and in February a finding was made by the commission in favor of the state and all claims dismissed.

The names of the respective claimants and the amount asked by each are as follows:

Abel J. Hawk.....	\$370 00
J. F. Laibe.....	138 00
A. Blossom.....	584 00
Clayborn Hayes.....	243 00
Charles Mallow.....	150 00
Frank Shindeldecker.....	300 00
Fred High.....	359 00
Lafayette Myers.....	433 00
James Frysinger.....	1,120 00
Ansel Dilbone.....	175 00

Leander Cole.....	669 00
Vint H. Street.....	112 50
Charles E. Jefferies.....	438 00
Cale Frysinger.....	520 00
Jane Foster.....	311 00
Harry Roebuck.....	700 00
Charles Putman.....	395 00
William H. King.....	650 00
Edward F. Roettger.....	743 00
Samuel Cotterman.....	150 00
J. S. Riley.....	389 50
William H. Ebersole.....	713 00
John R. Graham.....	113 00

### Claims of J. F. Monroe et al. vs. State.

The claims and results thereof of J. F. Monroe et al. vs. The State of Ohio may be briefly stated as follows:

There were 106 claims filed with the department of public works for damages caused by the overflow of the Mercer County Reservoir during July, 1912. The superintendent of public works appointed a commission of three members to try these claims.

Hearings were had before this commission at various periods extending from March to August, 1913. The claims were divided into two classes and separate hearings had for each class.

One class represented the claimants who owned land bordering on the south side of the Mercer County Reservoir. These persons contended that they were damaged because the water in the reservoir was held above the waste-way line and overflowed their lands.

The second class represented claimants who owned lands west of the reservoir and bordering on Beaver creek. These claimed that they were damaged because the water had run out of the reservoir through the waste-way in such large quantities as to overflow their lands.

As to the claims on the south side of the reservoir the state claimed the right to overflow said lands. This right was sustained on all lands sold prior to 1870 and upon which the state had previously paid damages on account of overflow and had thereby secured an easement to overflow. The right to overflow was denied as to lands sold by the state after 1870 and damages amounting to \$1,556.00 were allowed to the owners of this land.

No damages were allowed to the claimants along Beaver creek as the state has a right to use said Beaver creek to carry away all surplus water of the reservoir.

There were in all 106 claimants asking a total of \$33,624.00. Twenty-one were allowed damages totaling \$1,556.00. All others were dismissed.

The names of the respective claimants with amount claimed and amount allowed are as follows:

Name.	Amount Asked.	Amount Allowed.
J. F. Monroe.....	\$40 00	None
Edward Palmer.....	63 00	None
Joseph Johnston.....	310 00	\$15 00
O. T. Elder.....	143 00	51 00
Allen Palmer.....	126 00	None
Marion Kittle.....	50 00	None
George Wade.....	30 00	None
F. B. Birkmeyer.....	280 00	None
R. E. Frantz.....	300 00	40 00
Fred Frahm.....	100 00	75 00
Rudolph Klosterman.....	446 00	None
Geo. Lacy.....	160 00	None
Alva Kittle.....	200 00	None
Mart Frantom.....	107 00	15 00
H. B. Bennett.....	200 00	64 00
Geo. Foss.....	449 00	222 00
Isaac Brandon.....	459 00	211 50

Name.	Amount Asked.	Amount Allowed.
John H. Lyons.....	114 00	36 50
W. F. West.....	55 00	None
Henry M. Brandon.....	125 00	30 00
Florence Dicke.....	400 00	20 00
Henry Fuelling.....	60 00	None
J. A. Landfersieck.....	146 00	75 00
Wesley Mohler.....	230 00	104 00
Edw. Axe.....	385 00	145 00
Xavier Schwieterman.....	265 00	115 50
Nicholas Johnston.....	220 00	30 00
C. H. Sanders.....	135 00	40 00
Henry Koehn and Wm. Axe.....	440 00	85 00
Henry Stroefor and Clarence Smith.....	574 00	90 00
E. H. Kellermeyer.....	101 50	None
Fred Behrens.....	900 00	None
Lafie Haeseke.....	150 00	None
J. S. Eshelman.....	593 00	80 00
Frank Dorsten.....	585 00	None
Ben Borgert.....	50 00	None
Barney Dabbelt.....	520 00	None
J. O. Miller.....	290 00	None
Jacob Hess.....	131 00	None
C. E. Birt.....	308 00	None
Wm. Fennig.....	240 00	None
Henry Hohn.....	1,128 00	None
Val Hole.....	750 00	None
C. W. Powell.....	122 00	None
T. G. Brandon.....	72 00	None
S. J. Vining.....	350 00	None
Thos. A. Durbin.....	514 00	None
Clyde Laffin.....	580 00	None
John Pax.....	2,108 00	None
Clyde Kincaid.....	246 00	None
J. W. Spinner.....	264 00	None
Nelson Maffett.....	30 00	None
Elmer Maffett.....	42 00	None
S. S. Scranton.....	1,050 00	None
S. S. Scranton, Agent for R. C. McKee.....	425 00	None
Warren Gales.....	12 00	None
W. A. Byerley.....	125 00	None
John Stillbarger.....	240 00	None
John G. Behmer.....	46 00	None
H. A. Slusser.....	156 00	None
F. Henry Post.....	201 00	None
John Spriggs and James Spriggs.....	738 00	None
D. H. Richardson.....	235 00	None
John Sudoff.....	304 00	None
Jenkins Bros. (Roy Jenkins).....	549 00	None
W. R. West.....	363 00	None
Joseph Meyer.....	1,090 00	None
A. M. Ransbottom.....	242 00	None
Samuel Dixon.....	720 00	None
Virgil Monroe.....	112 00	None
Rachel Enyart.....	186 00	None
Wm. Woodward.....	50 00	None
Wm. J. Hole.....	50 00	None
E. M. Thomas.....	325 00	None
C. R. Taylor.....	282 00	None
Andy Puthoff.....	102 00	None
I. F. Raudabaugh.....	1,410 00	None
Albert Palmer.....	607 00	None
Geo. V. Stein.....	300 00	None
J. W. West.....	156 00	None
J. H. Pulskamp.....	1,300 00	None
J. P. McGriff.....	355 00	None

Name.	Amount Asked.	Amount Allowed.
S. P. McGriff and J. F. Hull.....	355 00	None
J. W. Harrison.....	61 00	None
Anton Feipel.....	464 00	None
D. W. Keister.....	103 00	None
Ivan York.....	36 00	None
W. T. Andrews.....	498 00	None
S. D. Snider.....	249 00	None
Joseph Pax.....	430 00	None
Frank Hess.....	250 00	None
Dan Stolz.....	190 00	None
Chas. Zumberge.....	205 00	None
Emma J. Garrison.....	144 00	None
John Sudhoff.....	304 00	None
Charles Ferguson.....	104 00	None
R. L. Larmore.....	48 00	None
John D. Hole.....	88 00	None
R. Pfister.....	609 00	None
A. J. Boice and Wm. Florence.....	20 00	None
Andrew Schunck.....	820 00	None
Albert Sonders.....	693 70	None
Ella L. Waggoner.....	100 00	27 00
John Vierich.....	125 00	None
Sophia Martens.....	291 00	None
H. Vantilburg.....	36 00	None
David Hellwarth.....	160 00	None
T. Joseph Meyer.....	538 70	None
C. E. Birt.....	538 70	None
Chas. Zumberge.....	538 70	None
Frank Hess.....	538 70	None
Joseph McDonald.....	150 00	None
Clara Schroyer.....	650 00	None

## WILLIS LAW DEPARTMENT.

The Willis law department has been unusually active this year. The number of domestic and foreign corporations and public utilities certified as delinquent was 1,404; this being an increase of 60 per cent. over the previous year, which necessitated increased activities in that department, and resulted in collections amounting to \$130,966.15 as compared with \$101,966.55 collected the previous year. A complete detailed statement will be found further along in this volume.

## II

**Cases Handled by the Department from January 1, 1913, to December 31, 1913**

From January 1, 1913, to December 31, 1913, the department has disposed of two hundred and fifty-two (252) cases in the courts of common pleas, courts of appeals (circuit courts), the supreme court of the state and federal courts. There are still pending two hundred and fifty three (253) cases, making a total of five hundred and six (506) cases which the department has handled in courts of record during said period.

During the same period the department has handled one thousand three hundred and eighty-one (1,381) criminal prosecutions for misdemeanor for the various departments of the state as follows:

Pharmacy board (Jan. 1, 1913, to Aug. 15, 1913)-----	45
Dairy and food dept. (The above included cases of the board of pharmacy, and the department of weights and measures from Aug. 15, 1913 to Jan. 1, 1914.)-----	347
Medical board-----	35
Child labor-----	147
Women's fifty-four hour law-----	61
Fish and game-----	724
Mine inspection-----	15
Miscellaneous-----	7
Total -----	1,381

The cases disposed of and pending in the courts of records may be summarized as follows:

	Cases Disposed of.	Cases Pending.
United States Supreme Court-----	2	1
United States Circuit Court-----	2	1
United States District Court-----	3	10
Supreme Court of Ohio-----	73	19
Court of Appeals-----	18	23
Common Pleas Court-----	67	121
Other Courts-----	3	1
Willis Tax Cases in Common Pleas, Probate, In- solvency and Federal Court-----	84	78
Total -----	252	254

The list of cases, other than in the Willis law department pending and disposed of during 1913 are as follows:

Cases Disposed of in United States Courts from January 1, 1913, to  
January 1, 1914

### SUPREME COURT.

No.

John W. Brown vs. C. L. V. Holtz, as Treasurer, Licking County,  
Ohio, et al.

No.

Geo. Welsh vs. Same.

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### CIRCUIT COURTS.

Southern District of Ohio, Eastern Division.

No. 1600.

The Marietta, Columbus & Cleveland Ry. Co. vs. D. S. Creamer,  
Treasurer, et al.

No. 1601.

Ohio River & Western Ry. Co. vs. D. S. Creamer, Treasurer, et al.

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### DISTRICT COURTS.

Southern District of Ohio, Western Division.

No. 3690.

In re Single Bulletin Company.

No. 6817.

L. & N. Ry. Company vs. Oliver H. Hughes, et al.

Northern District of Ohio, Eastern Division.

No. 8637.

In re Mildred McCall.

Cases Disposed of in the Supreme Court of Ohio from January 1, 1913,  
to January 1, 1914

No. 12479.

Joseph Pinion vs. C. L. Holtz, Treasurer of Licking County, Ohio,  
and C. L. Riley, as Auditor of Licking County.

No. 12480.

William G. Miller vs. Same.

No. 12481.

John W. Wiess vs. Same.

No. 12482.

A. I. Fitzsimmons vs. Same.

No. 12483.

Charles A. Stoltz vs. Same.

No. 12484.

Robert Folliard vs. Same.

No. 12485.

Frank Bader vs. Same.

No. 12486.

A. O. Kern vs. Same.

No. 12487.

Paul Turncz vs. Same.

No. 12488.

Eugene Seidenspinner vs. Same.

No. 12489.

Wilbert Priest vs. Same.

No. 12490.

Clarkes Slane vs. Same.

No. 12531.

Howard Rathbun vs. Same.

No. 12532.

William C. Vogelmier vs. Same.

No. 12533.

Henry Embery, et al., vs. Same.

No. 12534.

Adam Lippert vs. Same.

No. 12535.

William T. Carson vs. Same.

No. 12536.

Dennis George vs. Same.

No. 12537.

S. A. Holler vs. Same.

No. 12538.

William Bergin vs. Same.

No. 12539.

Jesse Frad vs. Same.

No. 12540.

Jerry Baker vs. Same.

No. 12541.

William Schlegel vs. Same.

No. 12542.

Lee Beatty vs. Same.

No. 12543.

Frank Graef vs. Same.

No. 12544.

Richard Dodd vs. Same.

No. 12545.

Barney Byrnes vs. Same.

No. 12546.

Al Z. Lott vs. Same.

No. 12547.

Thomas Dupler vs. C. L. H. Holtz, as Treasurer of Licking County,  
Ohio, and C. L. Riley, as Auditor of Licking County.

No. 12548.

Catherine Johl vs. Same.

No. 12549.

Alonzo C. Foster vs. Same.

No. 12550.

Frank Steinman vs. Same.

No. 12579.

Joseph Fritz vs. Same.

No. 12580.

Charles Henry vs. Same.

No. 12581.

Geo. Fessler vs. Same.

No. 12582.

Albert H. Seiler vs. Same.

No. 12583.

Henry Lowendick vs. Same.

No. 12604.

Charles Schaller, et al., vs. Same.

No. 12605.

Louis Bolton vs. Same.

No. 12896.

The State ex rel. Board of County Commissioners, Marion County,  
Ohio, vs. Chas. S. Allen, Auditor.

No. 13270.

William B. Poland, et al., vs. The Cincinnati, Georgetown & Ports-  
mouth Railway Company.

No. 13271.

William Poland, et al., Tax Commission vs. Felicity & Bethel Ry. Co.

No. 13408.

Crossley, et al., vs. Hammond, et al.

No. 13426.

The B. & O. Ry. Co. vs. Railroad Commission of Ohio.

No. 13491.

Benjamin F. Reno vs. Geo. R. Love, et al.

No. 13579.

State of Ohio vs. Chas. H. Gunkleman.

No. 13600.

Laura Hobson McQueston vs. State Medical Board.

No. 13615.

Rose, Auditor, vs. State ex rel. Village of Leipsic.

No. 13679.

Ellen Hunt vs. The State of Ohio.

No. 13689.

The Public Service Commission vs. The Baltimore & Ohio Ry. Co.

No. 13701.

William Tannehill & Ed. Greene vs. State of Ohio.

No. 13792.

Henry Kuntz vs. Chas. H. Ley, et al.

No. 13920.

Homer H. Sharp vs. The State of Ohio.

No. 13947.

State ex rel. Chittenden vs. Judson Harmon.

No. 13955.

Wm. H. Townshead vs. State of Ohio.

No. 14007.

Joe Helman vs. State of Ohio.

No. 14023.

State ex rel. Henry Goodman vs. Oscar Redding, J. P.

No. 14050.

Jacob Baschang vs. The State of Ohio.

No. 14064.

State ex rel. City of Toledo vs. John J. Lynch, Auditor.

No. 14107.

State of Ohio vs. John A. Mansfield.

No. 14182.

State ex rel. Daniel C. Brower vs. Chas H. Graves, Secretary of State.

No. 14210.

State ex rel. Cornell Schrieber vs. Chas. M. Milroy

No. 14247.

State ex rel. Peter Walton vs. Robert E. Edmondson, Auditor.

No. 14262.

State of Ohio vs. John A. Belknap.

No. 14308

J. J. Fitzgerald, et al., vs. The City of Cleveland.

No. 14398.

State ex rel. Chas. S. Gongwer vs. Chas. H. Graves, Secretary of State.

No. 14399.

State ex rel. Chas S. Gongwer vs. Chas. H. Graves, Secretary of State.

No. 14406.

State ex rel. A. V. Donahey, Etc., vs. R. E. Edmondson, Auditor of State.

No. 14409.

State ex rel. Bernard C. Fox vs. Walker M. Yeatman, et al.

No. 14412.

John Pfeifer, et al., vs. Chas. H. Graves, Secretary of State.

No. 13952.

State of Ohio vs. The Coshocton Gas Co.

No. 13830.

State ex rel. Anderson Smedley vs. Chas. H. Graves, Secretary of State.

No. 8252.

The American Trust & Savings Bank Co. vs. F. E. Baxter.

Cases Disposed of in the Court of Appeals, 1913

Cuyahoga County.

No. 233.

Cleveland & Pittsburgh R. R. Co. vs. State of Ohio.

No. 5197.

State of Ohio vs. Society for the Prevention of Cruelty to Animals.  
Erie County.

No.

Elmer E. Otto vs. State of Ohio

Franklin County.

No. 5.

State ex rel. Timothy S. Hogan vs. The Order of Owls, et al.

No. 49.

Pa. Ry. Co., et al., vs. Public Service Commission, et al.

No.

State ex rel. John P. Brennan, Treasurer of State, vs. W. G. Benman,  
County Treasurer.

No. 3199.

State ex rel. Attorney General vs. Wm. Tannehill and Ed. Greene.

No. 3246.

State ex rel. Attorney General vs. The Shreve Electric Light and Power  
Co.

No. 3281.

The Adena Ry. Co. et al., vs. The Public Service Commission.

No. 3294.

The Ohio Traction Co. vs. State of Ohio.

No. 3306.

George K. Cetone vs. State of Ohio.

No.

American Trust & Savings Co. vs. F. E. Baxter.

No.

John Pfiefer, et al., vs. Chas H. Graves, Secretary of State.

Jefferson County.

No. 667.

Chas. S. Cole, et al., vs. Robert Blim, Treasurer, et al.

Lorain County.

No. 11897.

C. A. Horn, Auditor, vs. The State of Ohio, ex rel. Thomas A. Conway.

Lucas County.

No. 202.

Joseph Myer vs. John A. O'Dwyer, et al.

Mahoning County.

No.

Biggens vs. State of Ohio.

No. 894.

State of Ohio vs. The Fed. Savings Deposit & Loan Co., et al.

Cases Disposed of in Courts of Common Pleas from January 1, 1913 to  
January 1, 1914

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No.

Joseph Hibbard vs. The State of Ohio.

Butler County.

No.

Chas. J. Hafertepin vs. T. G. Simpson, et al.

Clermont County.

No.

State of Ohio vs. F. C. Schubert.

Cuyahoga County.

No.

Nathan Komito vs. The State of Ohio.

No.

State of Ohio vs. C. & P. R. R. Company.

No. 3009.

State of Ohio vs. H. E. Garling.

No. 3027.

State of Ohio vs. Z. Dzredgick.

No. 106219.

State of Ohio vs. C. & P. R. R. Company.

No. 107834.

C. R. Morley vs. Cleveland Hippodrome Company.

No. 130862.

State of Ohio vs. Koblitz Realty Company.

No. 131201.

State of Ohio vs. Woodland Building Investment Company.

No. 134937.

City of Cleveland vs. J. J. Fitzgerald, et al.

No. 136899.

John Walter vs. Edward Horn.

Darke County.

No.

John Deubner vs. The Darke County Liquor Licensing Board.

No. 19972.

Ezra Baker, et al., vs. Commissioners of Darke County and James R. Marker.

Erie County.

No. 12118.

C. F. Decker vs. W. K. Hastings, et al.

Fayette County.

No.

State of Ohio vs. M. J. Smith.

Franklin County.

No.

In re Application of Julius L. Anderson, Trustee of Briggs Library.

No.

James C. Nicklinson vs. E. C. Thomas, Warden.

No.

The Tide Water Pipe Company vs. A. B. Mannix, Treasurer.

No.

State of Ohio vs. Frank E. Baxter.

No. 10112-10127

State of Ohio vs. H. H. Backus.

No. 10113.

State of Ohio vs. I. B. Cameron.

No. 10113.

State of Ohio vs. Cyrus B. Hauling.

No. 62888.

State of Ohio vs. Keystone Watch Case Company.

No.

State of Ohio vs. C. E. Baxter.

No. 61071.

The Penn. R. R. Company—The Pittsburgh, Ft. Wayne Company, etc.,  
vs. The Public Service Commission.

No. 64613.

Penn. R. R. Company, et al., The Public Service Commission.

No. 64709.

Cubin Creek Construction Company vs. D. S. Creamer, Treasurer.

No. 66219.

John Pfeifer and The Pfeifer Show Print Company vs. Chas. H. Graves,  
Secretary of State.

No. 67244.

Chas. C. James, et al., vs. Chas. H. Graves, Secretary of State.

Geauga County.

No.

Teli vs. Alfred Rhodes.

Hamilton County.

No. 17582.

State of Ohio vs. George B. Cox.

No. 131660.

The Cincinnati Trust Company vs. The Miami & Erie Canal Trans-  
portation Company.

No. 134803.

State of Ohio vs. International Text Books Company.

No. 138625.

State of Ohio vs. Alois Reidy.

No. 138630.

State of Ohio vs. Glaser.

No. 146054.

Schultz, et al., vs. Walker Brewing Company.

No. 148154.

Kuerz vs. Gerke Brewing Company.

No. 149495-149496.

Otto Pfleger vs. William A. Hopkins, Treasurer.

No. 150171.

E. Lenn vs. State of Ohio.

No. 151347.

John Gruelich vs. State of Ohio.

No. 152150.

The Reinhart & Newton Company vs. The State of Ohio.

No. 155287.

State ex rel. Chas. J. Sherrer vs. Hamilton County Liquor Licensing Board.

No. 155319.

In re Wm. C. Schott.

Jefferson County.

No.

State ex rel. Wachtar vs. The Jefferson County Liquor Licensing Board.

Licking County.

No. 16408.

City of Newark vs. William Kirthley, et al.

No. 16409.

Fred G. Spear vs. William Kirthley, et al.

Lucas County.

No.

State of Ohio vs. Bavarian Brewing Company.

No. 68215.

Joseph Myer vs. John A. O'Dwyer, et al.

No.

A. Rannefeldt vs. State of Ohio.

No.

C. B. Nettleman vs. State of Ohio.

No.

B. A. Baker vs. State of Ohio.

No.

The A. C. Whittengham Company vs. State of Ohio.

Mahoning County.

No.

Lake Erie & Eastern Ry. Co. vs. Public Service Commission.

No. 32772.

James McGurk vs. Mahoning County Liquor License Board.

No. 32771.

Frank Canonica vs. Mahoning County Liquor License Board.

No. 32787.

Patrick Gilmartin vs. Mahoning County Liquor License Board.

Montgomery County.

No. 31077.

Harry M. Wolfe, et al., vs. John A. Begard, et al.

No.

M. G. Garrison, et al., vs. The Portage Savings & Loan Company.

Richland County

No. 12160.

In re Barnett Licker.

Stark County.

No.

In re Mack R. Cook.

No.

Frank J. Shivolocki vs. Fred Witter, et al.

Summit County.

No. 18971.

Thomas L. Childs vs. State of Ohio, et al.

Tuscarawas County.

No.

B. C. Fisher, Admr. vs. Hattis Deitz, et al.

Van Wert County.

No.

In re Mathew Riley.

Washington County.

No.

The Ohio Valley Bank Company vs. A. V. Donahey, et al.

Hamilton County.

INSOLVENCY COURT.

No. 4924.

Henry Memeath vs. Fisher Veneer Title & Mfg. Company.

No. 5098.

Chas. J. Knecht vs. Knecht Planer Company.

SUPERIOR COURT.

No.

State ex rel. Stieringer vs. Walker M. Yeatman.

Cases Pending in the United States Courts from January 1, 1913 to  
January 1, 1914

UNITED STATES SUPREME COURT.

No. 1030.

Anna Hawley vs. Joseph H. Walker.

UNITED STATES CIRCUIT COURT.

Southern District of Ohio, Western Division.

No. 2197.

Toledo, St. Louis & W. Ry. Company vs. Miami Valley Electric  
Company.

UNITED STATES DISTRICT COURT.

Southern District of Ohio, Western Division.

No. 4716.

In re K. & P. Lumber Company.

No. 6791.

George H. Keeney vs. Dominion Land Co.

Southern District of Ohio, Eastern Division.

No. 1696.

In re Loring J. Smith.

Northern District of Ohio, Eastern Division.

No.

State of Ohio vs. Georgian Bay Company.

No.

State of Ohio vs. Smokeless Heat & Power Company.

No. 205.

The Mutual Film Company vs. The Industrial Commission of Ohio.

No. 206.

Mutual Film Co. vs. The Industrial Commission.

No.

State of Ohio vs. Cuyahoga Storage Battery Company.

No. 7741.

Mary A. Wightman vs. Wart, et al.

No.

State of Ohio vs. Wentworth Motor Car Co.

Cases Pending in the Supreme Court of Ohio from January 1, 1913, to  
January 1, 1914

No. 14106.

Federal Union Surety Company vs. The State of Ohio.

No. 14330.

R. E. Blim, et al., vs. C. S. Cole.

Nos. 14339 and 14340.

The Adena Railroad Company, et al., vs. The Public Service Commis-  
sion.

No. 14368.

State of Ohio vs. George B. Cox, et al.

No. 14392.

In re Exceptions, Isaac B. Cameron, et al.

No. 14401.

In re Liquidation of the Met. Bank & Trust Company.

No. 14426.

State of Ohio vs. Delbert Hayslip.

No. 14427.

State of Ohio vs. Ownie Hayslip.

No. 14433.

State of Ohio vs. Wm. G. Benham, etc.

No. 14434.

State ex rel. John M. Grant vs. Fred M. Sayre, Auditor.

No. 14480.

The State of Ohio vs. The C. & P. R. R. Company.

No. 14448.

Joseph Meyer vs. John A. O. Dwyer, et al.

No.

The N. & W. R. R. Company vs. Public Service Commission.

No.

State ex rel. W. C. Brown vs. The Board of Deputy State Supervisors  
of Elections, Jefferson County.

No.

Mary Miller vs. State of Ohio.

No.

In re Exceptions of Pros. Atty. vs. Frank E. Baxter.

No.

State of Ohio vs. S. A. Davis.

No.

The State of Ohio vs. E. D. Stone, et al.

## Cases Pending in the Court of Appeals, 1913

## Cuyahoga County.

No. 429.

Chas. R. Morley vs. Cleveland Hippodrome Co.

## Fayette County.

No.

M. J. Smith vs. State of Ohio.

## Franklin County.

No. 1.

State of Ohio ex rel. Attorney General vs. The Cooper Hydraulic  
Company.

No. 4.

State ex rel. Attorney General vs. The Royal Order of Lyons, et al.

No. 6.

State ex rel. Attorney General vs. The Order of Reindeers, et al.

No. 14.

The Public Service Commission vs. The B. &amp; O. Ry. Co., et al.

No. 18.

State ex rel. Attorney General vs. John Renshler.

No.

State ex rel. Attorney General vs. J. P. Shepard, et al.

No. 109.

In re Henry Steube.

No. 112.

State of Ohio vs. Keystone Watch Case Co.

No. 3057.

State ex rel. Attorney General vs. The L. S. & M. S. Ry. Co.

Nos. 3058 and 3059.

State ex rel. Attorney General vs. H. V. Ry. Co.

No. 3284.

State ex rel. T. S. Hogan vs. The Cleveland, Bedford & Geauga Lake  
Traction Co.

Hamilton County.

No. 47.

Joseph Bernhardt vs. Edward Wise.

No. 83.

The Reinhart & Newton Co. vs. State of Ohio.

No. 209.

Walker M. Yeatman vs. State ex rel. Stieringer.

No. 251.

Edmond H. Moore, Superintendent of Insurance vs. The Central Fire  
Association.

No. 252.

Edmond H. Moore, Superintendent of Insurance vs. The Buckeye Fire  
Insurance Association.

No. 300.

In re William C. Scott, Habeas Corpus, vs. William Copelan.

No.

Joseph Bernhardt vs. State of Ohio.

Montgomery County.

No.

John A. Begard, et al., vs. Harry M. Wolfe, et al.

No.

State ex rel. Moore, Superintendent of Insurance vs. The Mutual Live  
Stock Protective Association.

Richland County.

No.

In re Barnett Licker.

Cases Pending in Common Pleas Courts from January 1, 1913 to  
January 1, 1914

Athens County.

No. 10510.

State ex rel. Baxter vs. C. B. Bowers, et al.

No.

Homer Brooks, et al., vs. F. E. Baxter, et al.

Belmont County.

No.

Eph Ephomopolis vs. State of Ohio.

No.

M. A. Masters vs. State of Ohio.

Butler County.

No. 25713.

Eli C. Jones vs. The State Liability Board of Awards, et al.

Clermont County.

No. 13496.

State of Ohio vs. Citizens Trust & Guaranty Company.

Cuyahoga County.

No.

Max Sternlicht vs. Edward Born, et al.

No. 3009.

H. E. Garling vs. State of Ohio.

No. 3027.

L. Daredzeka vs. State of Ohio.

No. 5283.

Rudolph vs. Basesta.

No. 106218.

State of Ohio vs. Forest City Ry. Company.

No. 124511.

Virginia G. Forsythe vs. T. G. Hart.

No. 125082.

State ex rel. Attorney General vs. H. C. Ranny, et al.

No. 125083.

State ex rel. Attorney General vs. Cleveland Museum of Art.

No. 125085.

State ex rel. Attorney General vs. E. R. Perkins, et al.

No. 127782.

Cleveland Trust Company vs. Euclid Heights Realty Company.

No. 129720.

The Lake Shore Electric Ry. Co. vs. The Public Service Commission.

No. 131563.

Richard R. Sulter vs. Western Reserve Syrup Company.

No. 132326.

Star Electric Company vs. George E. Myers, Treasurer.

No. 132398.

Croxton Motor Car Company vs. George A. Welch.

No. 133120.

Arthur R. Kosel vs. Arthur L. Snyder, et al.

No. 134069.

W. W. Drake vs. Central Fire Association.

No. 136238.

State of Ohio vs. Cleveland & Pittsburgh Ry. Company.

No. 136619.

Max Sternlicht vs. Edward Horn, et al.

No. 136925.

State ex rel. Leo. Malin vs. Edward Horn, et al.

Darke County.

No. 19740.

Michael R. Hoffmon vs. John L. Morgan, Auditor, et al.

Defiance County.

No.

Bonton vs. State of Ohio.

No.

Bunkholder vs. State of Ohio.

No.

Mank vs. State of Ohio.

Erie County.

No. 11697.

Cedar Point Resort Co. vs. Conrad H. Nuhn, Treasurer.

Franklin County.

No.

State of Ohio vs. William Kirby.

No.

The Columbus Railway & Light Company vs. Columbus, Urbana & Western Ry. Co.

Nos. 9644-9645-9646.

State of Ohio vs. George B. Nye.

No.

The Ohio Valley Bank Company vs. David W. Jones, et al.

No. 61026.

State of Ohio vs. The National Bank of Ashtabula, Ohio.

No. 61027.

State of Ohio vs. Cincinnati Trust Company.

No. 62299.

State of Ohio vs. Marine National Bank of Ashtabula.

No. 62300.

State of Ohio vs. The First National Bank of Cleveland, Ohio.

No. 62339.

State of Ohio vs. Union National Bank of Columbus, Ohio.

No. 62501.

State of Ohio vs. The Nypano Ry. Company.

No. 65573.

Chas. L. Kurtz, et al., vs. The Public Service Commission.

No. 65634.

State ex rel. Attorney General vs. Northern Ohio Traction Company.

No. 62826.

State ex rel. Baxter vs. Columbus Savings & Trust Company.

No. 63172.

The American Trust & Savings Company vs. F. E. Baxter, Superintendent of Banks.

No. 63647.

The Beaumont & Sour Lake Construction Co. vs. Emery J. Smith, et al.

No. 64725.

State ex rel. Attorney General vs. The Teutonia Savings & Loan Co.

No. 65046.

The Sidney Telephone Co. vs. The Public Service Commission.

No. 65134.

State of Ohio vs. Farmers National Bank.

No. 65151.

Frank O. Hunt vs. James A. Duncan, et al.

No. 65152.

Arthur C. Graham vs. James A. Duncan, et al.

No. 65420.

The State of Ohio vs. The Cincinnati, Milford & Loveland Traction Company.

No. 65634.

State ex rel. Attorney General vs. Northern Ohio Traction Company.

No. 65724.

State of Ohio vs. William Schwartz, et al.

No. 66597.

The American Savings Co. vs. James A. Devine, etc.

No. 66629.

State of Ohio vs. Irwin R. Johnson, et al.

No. 66630.

State of Ohio vs. Milton J. Monnett.

No. 66725.

Chas. J. Castle vs. William F. Mason, etc.

Greene County.

No.

In re First National Bank of Springfield, Ohio, vs. The Osborn Bank.

Guernsey County.

No.

State ex rel. Baxter, etc. vs. James A. Hoopman, Bank of Buffalo.

Harrison County.

No.

Bank of Charleroi vs. Adena Mining Company.

Hamilton County.

No.

State ex rel. Baxter, etc., vs. Thomas P. Starck.

No.

State ex rel. Baxter, etc. vs. Frank Piatt, et al.

No.

State ex rel. Baxter, et al. vs. Jos. A. Busse.

No.

The Ivorydale & Millcreek Valley Railway Co. vs. William A. Hopkins.

No.

American Savings Bank of Crooksville vs. James A. Devine, etc.

No. 116644.

State of Ohio. vs. Bellevue Brewing Company.

No. 138626.

Frank Bransletter vs. State of Ohio.

No. 138627.

Christian Crack vs. State of Ohio.

No. 138628.

Flora Moeller vs. State of Ohio.

No. 138629.

Frank Dorger vs. State of Ohio.

No. 138631.

John Ruess vs. State of Ohio.

No. 138632.

Joseph Rotert vs. State of Ohio.

No. 139259.

State of Ohio vs. Little Miami Ry. Company.

No. 139160.

State of Ohio vs. Cin. St. Railway Company.

No. 143042.

State of Ohio vs. Foster.

No. 151703.

Fred Kircher vs. State of Ohio.

No. 151704.

Joseph Bernhardt vs. State of Ohio.

No. 151705.

Joseph Lense vs. State of Ohio.

No. 152620.

McDonald Printing Company vs. State of Ohio.

No. 153058.

The Robert T. Morris Printing Co. vs. State of Ohio.

No. 155035.

Harry B. Osborn vs. State of Ohio.

Henry County.

No. 9003.

Edward H. Monthaven vs. Merman C. Groschner, et al.

Jefferson County.

No.

State ex rel. John G. Belknap vs. The Board of Dep. S. S. of Ed.

No. 7063.

State of Ohio vs. Hugh Patterson.

No. 7604.

State of Ohio vs. Samuel R. Stark.

No. 7065.

State of Ohio vs. Samuel R. Stark.

No. 7066.

State of Ohio vs. John Belknap.

No. 7067.

State of Ohio vs. Ira Blackburn.

No. 7068.

State of Ohio vs. Richard Gilson.

No. 7069.

State of Ohio vs. Richard Gilson.

No. 7070.

State of Ohio vs. Fred Stone.

No. 7071.

The State of Ohio vs. Richard Kramer.

No. 7072.

The State of Ohio vs. Richard Gilson.

No. 7073.

The State of Ohio vs. Henry Lawer.

No. 7074.

State of Ohio vs. John A. Mansfield.

No. 7075.

State of Ohio vs. Alfred Crippen.

No. 7076.

State of Ohio vs. William C. Brown.

No. 7077.

State of Ohio vs. James Gilson.

No. 7078.

State of Ohio vs. John C. Belknap.

No. 7079.

State of Ohio vs. John C. Belknap.

Knox County.

No.

State ex rel. Baxter, etc. vs. Ella Grant.

No. 8865.

Farmers Merchants National Bank of Mt. Vernon, O., vs. Eva M. Sharp, Admr.

No. 9291.

State ex rel. Baxter vs. The Gambier Banking Co. of Gambier, Knox County, Ohio.

Lorain County.

No.

Jas. S. Klein and Isaac Dreshler vs. E. G. Branson, Treasurer.

No.

A. H. Babcock vs. Stanley G. Shaw, Treasurer.

Lucas County.

No.

Chas. Texter vs. O. Dwyer and Nauts, etc.

No.

F. A. Wall vs. State of Ohio.

No.

In re Liquidation of Mechanics Savings Bank Company.

No. 65712.

State ex rel. Baxter vs. The C. A. Green Company.

Madison County.

No. 3172.

State ex rel. Attorney General vs. John Ellsworth, et al.

Mahoning County.

No.

Antonio Bucci vs. State of Ohio.

No.

M. J. Stawiarshi vs. State of Ohio.

No.

Lake Erie & Youngstown vs. Public Service Commission.

Meigs County.

No.

T. S. Hogan, Attorney General vs. The Trustees of the Pomeroy Academy.

Stark County.

No.

The Stark Electric Ry. Company vs. Frank E. McKean, et al.

Union County.

No.

State ex rel. Willis vs. Bank of Marysville.

No.

State ex rel. Willis vs. The People's Bank.

No.

State ex rel. Willis vs. The Union Banking Co.

No.

State ex rel. Willis vs. The Commercial & Savings Bank Company.

No. 9268.

State ex rel. Willis vs. The Richmond Deposit Bank.

Warren County.

No. 11047.

Wiederlander vs. State of Ohio.

Hamilton County.

SUPERIOR COURT.

No. 55772.

State ex rel. Wm. M. Daugherty vs. Rogers Wright, et al.

## III

## REPORT OF WILLIS LAW DEPARTMENT.

During the year 1913, the tax commission of Ohio certified to the Willis tax department, 1404 domestic corporations, foreign corporations and public utilities as being delinquent in filing reports or paying the franchise fee or excise tax due the state, or both. This was an increase of 60 per cent. over the previous year, and a much larger number than had been certified in any one year since the Willis law became effective.

In addition to the foregoing number of corporations certified by the tax commission of Ohio during the year, this department continued in its efforts to collect from corporations delinquent during the previous year, which resulted in its realizing on claims against 1057 companies, or a total of 130,966.15, as compared with the collections during the year 1912, which amounted to \$101,996.15. The foregoing collection for the year 1913 was distributed as follows:

- From 90 corporations owing previous to 1911.
- From 166 corporations owing for the year 1911.
- From 578 corporations owing for the year 1912.
- From 188 corporations owing for the year 1913.
- 5 public service corporations paid for the maintenance of the public service commission.
- 5 foreign corporations doing business in Ohio without having qualified under the laws were compelled to pay franchise fees.
- 6 foreign corporations whose authority to do business in Ohio had been revoked were required to pay reinstatement fees.
- 17 domestic corporations filed certificates of dissolution, and paid fees therefor.
- 2 foreign corporations filed certificates of retirement, and paid fees therefor.

It will be observed that of the 1404 corporations and public utilities certified to this department, only 188 paid for the year 1913. This was due to the fact that certification was not made until the latter part of November, which did not give the department sufficient time to correspond with the different corporations with a view of securing a settlement.

Among the 90 corporations noted in the foregoing as being delinquent for the years previous to 1911, a large proportion of same had been pending for a number of years, and it required considerable time and effort to secure settlements from such corporations.

During the year 1913 particular effort was made by this department to protect the state from losses which might occur from corporations going into the hands of a receiver or trustee in bankruptcy, and in order to guard against such losses an effort was made to secure the

co-operation of the clerk of courts of each county in Ohio, the referees in bankruptcy within the state, and the probate judges in the various counties in assignment cases. This effort has proven quite successful in the fact that few, if any, claims so pending were lost. Particularly was this the case where the affairs of the corporation had been wound up, and the trustee, assignee or receiver had been discharged.

In order to accomplish the foregoing results, it required an enormous amount of extra work and energy to be expended by all connected with this department. However, the result seems to have justified the effort, inasmuch as the increased collections amounted to approximately \$29,000.00 over the previous year.

A complete detailed statement of all collections made by this department is hereunto attached.

COLLECTIONS OF WILLIS TAX DEPARTMENT DURING  
THE YEAR 1913.

	For years prior to 1911			
71	Domestic corporations paid in fees ----- penalties -----	\$5,943 08 776 07	\$6,719 15	
12	Foreign corporations paid in fees ----- penalties -----	3,577 92 106 80	3,684 72	
7	Public utilities paid in fees ----- penalties -----	392 03 59 52	451 55	\$10,855 42
	For the year 1911			
143	Domestic corporations paid in fees ----- penalties -----	10,874 52 1,041 32	11,915 84	
12	Foreign corporations paid in fees ----- penalties -----	1,453 88 59 15	1,513 03	
11	Public utilities paid in fees ----- penalties -----	1,081 60 202 99	1,284 59	14,713 46
	For the year 1912			
504	Domestic corporations paid in fees ----- penalties -----	46,530 10 4,833 01	51,363 11	
38	Foreign corporations paid in fees ----- penalties -----	10,008 30 977 15	10,985 45	
36	Public utilities paid in fees ----- penalties -----	13,214 57 754 30	13,968 87	76,317 43

COLLECTIONS OF WILLIS TAX DEPARTMENT DURING  
THE YEAR 1913—Concluded.

For the year 1913					
184	Domestic corporations paid in fees ----- penalties -----	25,846 95 1,466 24	27,313 19		
3	Foreign corporations paid in fees ----- penalties -----	497 38	497 38		
1	Public utility paid in fees ----- penalties -----	346 72 5 00	351 72		
5	Public service corporations paid fees for maintenance of public service commis- sion -----		20 01	28,182 30	\$130,068 61
5	Foreign corporations paid compliance fees in accord- ance with 178, G. C.----- 183, G. C.-----	90 00 112 54	202 54		
6	Foreign corporations paid reinstatement fees -----		600 00		
17	Domestic corporations paid dissolution fees -----		85 00		
2	Foreign corporations paid retirement fees -----		10 00		897 54
	Miscellaneous				
	Interest on funds deposited in Commercial National Bank of Columbus, Ohio, prior to January 10, 1909.			15,000 00	
	Balance due on sale of state land -----			411 51	
	For department of public works on ice contracts--- on rental, canal lands---		5 38 340 00	345 38	
	Fines collected from justice of the peace-----			441 25	
	Refund of court costs-----			12 00	16,210 14
					<u>\$147,176 29</u>

The following is a list of the cases both disposed of and pending in the various courts in which the collection of Willis law tax was involved :

Cases Disposed of in District Courts of the United States

<p>In the matter of The Art Manufacturing Co., Bankrupt. Paid \$129.37.</p>	}	<p>Southern District Ohio, Eastern Division. E. R. Meyer, Referee, Zanesville, Ohio.</p>
<p>In the matter of Ashtabula Manufacturing Co., Bankrupt. Paid \$492.45.</p>	}	<p>Northern District Ohio, Eastern Division. J. H. McGiffert, Referee, Ashtabula, Ohio.</p>
<p>In the matter of A. T. A. Nelson Company, Bankrupt. Paid \$22.43.</p>	}	<p>Southern District Ohio, Western Division. W. H. Whittaker, Referee, Cincinnati, Ohio.</p>
<p>In the matter of Ashtabula Worsted Mills Co., Bankrupt. Paid \$319.50.</p>	}	<p>Northern District Ohio, Eastern Division. J. H. McGiffert, Referee, Ashtabula, Ohio.</p>
<p>In the matter of Barnesville Bottle Company, Bankrupt. Paid \$51.75.</p>	}	<p>Southern District Ohio, Eastern Division. T. C. Ayres, Referee, Barnesville, Ohio.</p>
<p>In the matter of Byesville Co-operative Co., Bankrupt. Paid \$10.00.</p>	}	<p>Southern District Ohio, Eastern Division. M. H. Turner, Referee, Cambridge, Ohio.</p>
<p>In the matter of Buffalo Co-operative Co., Bankrupt. Paid \$10.00.</p>	}	<p>Southern District Ohio, Eastern Division. M. H. Turner, Referee, Cambridge, Ohio.</p>
<p>In the matter of Brebner Hardware Company, Bankrupt. Paid \$10.00.</p>	}	<p>Northern District Ohio, Eastern Division. J. H. McGiffert, Referee, Ashtabula, Ohio.</p>

In the matter of Bettman-Johnson Company, Bankrupt. Paid \$654.00.	} Southern District Ohio, Western Division. Chas. T. Greve, Referee, Cincinnati, Ohio.
In the matter of Canton Roofing Tile Co., Bankrupt. Paid \$333.15.	} Northern District Ohio, Eastern Division. A. M. McCarty, Referee, Canton, Ohio.
In the matter of Crow & Whitmarsh Company, Bankrupt. Paid \$20.00.	} Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
In the matter of Common Wealth Steamship Co., Receivership. Paid \$2,567.33.	} Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
In the matter of Fuller Cleaning Company, Bankrupt. Paid \$73.35.	} Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
In the matter of Fire Retainer Heating Co., Bankrupt. Paid \$380.25.	} Southern District Ohio, Eastern Division. F. N. Sinks, Referee, Columbus, Ohio.
In the matter of Ford & Johnson Company, Bankrupt. Paid \$8,729.70.	} District of Indiana, H. C. Sheridan, Referee, Frankford, Ind.
In the matter of Fulton Machine Company, Bankrupt. Paid \$114.60.	} Northern District Ohio, Eastern Division. A. M. McCarty, Referee, Canton, Ohio.
In the matter of Groene Music Publishing Co., Bankrupt. Paid \$29.40.	} Southern District Ohio, Western Division. W. H. Whittaker, Referee, Cincinnati, Ohio.

<p>In the matter of Great National Products Co., Bankrupt. Paid \$422.62.</p>	}	<p>Northern District Ohio, Eastern Division. A. M. McCarty, Referee, Canton, Ohio.</p>
<p>In the matter of Geyer Sales Company, Bankrupt. Paid \$25.00.</p>	}	<p>Southern District Ohio, Western Division. W. S. McConnaughey, Referee, Dayton, Ohio.</p>
<p>In the matter of Hall Capsule Company, Bankrupt. Paid \$46.78.</p>	}	<p>District of Kentucky, Covington, Ky.</p>
<p>In the matter of Hall Gas Engine Mfg. Co. Bankrupt. Paid \$112.50.</p>	}	<p>Southern District Ohio, Eastern Division. W. H. Turner, Cambridge, Ohio.</p>
<p>In the matter of Hardware &amp; Woodenware Mfg. Co. Bankrupt. Paid \$445.55.</p>	}	<p>District Court of New York, New York City.</p>
<p>In the matter of Iosco Turpentine Company, Bankrupt. Paid \$389.85.</p>	}	<p>Northern District Ohio, Eastern Division. Paul Jones, Referee, Youngstown, Ohio.</p>
<p>In the matter of J. L. Anderson Company, Bankrupt. Paid \$16.70.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
<p>In the matter of Lorain Cigar Company, Bankrupt. Paid \$37.50.</p>	}	<p>Northern District Ohio, Eastern Division. James H. Leonard, Referee, Lorain, Ohio.</p>
<p>In the matter of Mitchell Bros. Company, Bankrupt. Paid \$27.60.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>

<p>In the matter of Maley-Thompson &amp; Moffet Co., Bankrupt. Paid \$225.00.</p>	<p>} Southern District Ohio, Western Division. Chas. T. Greve, Referee, Cincinnati, Ohio.</p>
<p>In the matter of National Rolling Mills Co. Bankrupt. Paid \$425.00.</p>	<p>} Northern District Ohio, Eastern Division. L. H. Beam, Referee, Mansfield, Ohio.</p>
<p>In the matter of Niles Sanitorium Co., Bankrupt. Paid \$86.25.</p>	<p>} Southern District Ohio, Western Division. Geo. W. Poland, Referee, Urbana, Ohio.</p>
<p>In the matter of Novelty Skirt &amp; Suit Co., Bankrupt. Paid \$69.00.</p>	<p>} Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
<p>In the matter of Priscilla Cloak &amp; Suit Co., Bankrupt. Paid \$11.50.</p>	<p>} Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
<p>In the matter of Royal Foundry &amp; Furnace Co., Bankrupt. Paid \$31.05.</p>	<p>} Northern District Ohio, Eastern Division. A. M. McCarty, Referee, Canton, Ohio.</p>
<p>In the matter of Reliance Lumber Co., Bankrupt. Paid \$10.65.</p>	<p>} Southern District Ohio, Eastern Division. F. N. Sinks, Referee, Columbus, Ohio.</p>
<p>In the matter of Sunrise Coal Company, Bankrupt. Paid \$77.63.</p>	<p>} Southern District Ohio, Western Division. W. S. McConnaughey, Referee, Dayton, Ohio.</p>
<p>In the matter of Smith Lithographing Co., Bankrupt. Paid \$48.00.</p>	<p>} Northern District Ohio, Western Division. Fordyce Belford, Referee, Toledo, Ohio.</p>

<p>In the matter of Taylor Brown Timber Co., Bankrupt.</p> <p>Paid \$172.50.</p>	}	<p>Southern District Ohio, Western Division. Mark A. Crawford, Referee, Portsmouth, Ohio.</p>
<p>In the matter of Thompson Breese Company, Bankrupt.</p> <p>Paid \$243.92.</p>	}	<p>Northern District Ohio, Western Division. H. D. Grindle, Referee, Wapakoneta, Ohio.</p>
<p>In the matter of Taylor Zinc Construction Co., Bankrupt.</p> <p>Paid \$17.25.</p>	}	<p>Northern District Ohio, Western Division. Fordyce Belford, Referee, Toledo, Ohio.</p>
<p>In the matter of Wellston Brewing &amp; Ice Co., Bankrupt.</p> <p>Paid \$129.38.</p>	}	<p>Southern District Ohio, Eastern Division. Edwin D. Ricketts, Referee, Logan, Ohio.</p>
<p>In the matter of Windmere Garage Company, Bankrupt.</p> <p>Paid \$15.00.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
<p>In the matter of W. H. Noble Company, Bankrupt.</p> <p>Paid \$43.12.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>

## Cases Disposed of in Court of Common Pleas

American Automatic Telephone Co., Receivership.	} Champaign County, Paid \$600.00.
Archbold Grain Separator Co., Receivership.	} Fulton County, Paid \$24.45.
Auto Plating & Mfg. Co., Receivership.	} Cuyahoga County, Paid \$11.50.
Broughton Bolt Company, Receivership.	} Lorain County, Paid \$80.85.
Beggs Company, Receivership.	} Franklin County, Paid \$577.88.
Bellefontaine Foundry & Machine Co., Receivership.	} Logan County, Paid \$117.12.
Continental Carriage Company, Receivership.	} Hamilton County, Paid \$111.45.
Carding Coal Company, Receivership.	} Franklin County, Paid \$37.50.
Cincinnati Color Company, Receivership.	} Hamilton County, Paid \$17.25.
Columbus Clock Company, Receivership.	} Franklin County, Paid \$101.60.
Columbus Engineering & Equipment, Receivership.	} Franklin County, Paid \$21.75.
Carver-Kennedy Lumber Co., Receivership.	} Lorain County, Paid \$20.70.
Cellular Metal Company, Receivership.	} Hamilton County, Paid \$150.00.
Cawn Mining Company, Receivership.	} Stark County, Paid \$28.81.

Cincinnati Screw & Tap Co., Receivership.	} Hamilton County, Paid \$75.00.
Canton Wood Turning Co., Receivership.	} Stark County, Paid \$100.00.
Dennison Coal & Fuel Co., Receivership.	} Tuscarawas County, Paid \$37.50.
Dayton Iron Works Co., Receivership.	} Montgomery County, Paid \$40.00.
Dixie Oil & Gas Company, Receivership.	} Knox County, Paid \$29.25.
Elyria Gas Power Company, Receivership.	} Lorain County, Paid \$120.75.
Eastern Ohio R. R. Company, Receivership.	} Columbiana County, Paid \$172.50.
Francis Brothers Company, Receivership.	} Franklin County, Paid \$246.61.
Fisher Veneer Tile & Mfg. Co. Receivership.	} Hamilton County, Paid \$81.75.
Globe Pottery Company, Receivership.	} Columbiana County, Paid \$172.50.
Heisler Company, Receivership.	} Auglaize County, Paid \$228.05.
Hamilton Hardware Company, Receivership.	} Butler County, Paid \$11.50.
Hecla Iron & Mining Company, Receivership.	} Lawrence County, Paid \$150.00.
Massillon Crystal Coal Co., Receivership.	} Stark County, Paid \$368.75.
Moore Motor Truck Company, Receivership.	} Lucas County, Paid \$157.50.

New Era Auto Cycle Company, Receivership.	} Montgomery County, Paid \$442.50.
Perennial Gardens Company, Receivership.	} Lucas County, Paid \$56.92.
Royal Tourists Car Company, Receivership.	} Cuyahoga County, Paid \$1,267.27.
Standard Drilling & Development Company, Receivership.	} Washington County, Paid \$200.90.
Split Fibre Keg Mfg. Co., Receivership.	} Hamilton County, Paid \$51.75.
Salem Monumental Co., Receivership.	} Columbiana County, Paid \$12.94.
Swash Motor Washer Company, Receivership.	} Franklin County, Paid \$45.00.
Victor Stamping Company, Receivership.	} Hamilton County, Paid \$211.80.
Metal Reversible Window Device Co., Receivership.	} Sandusky County, Paid \$43.13.

## Cases Disposed of in Probate and Insolvency Courts

H. H. Timby Company, Assignment.	{ Probate Court, Ashtabula County, Paid \$11.56.
Motter Candy Company, Assignment.	{ Probate Court, Washington County, Paid \$10.00.
Rock Hill Oil & Gas Company, Assignment.	{ Probate Court, Belmont County, Paid \$22.43.
Sheridan Stucco Retarder Co., Assignment.	{ Probate Court, Lucas County, Paid \$17.25.
Co-operative Family Laundry Co., Assignment.	{ Insolvency Court, Hamilton County, Paid \$15.00.

## Cases Pending in the District Court of the United States

A. B. Soros Company, Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
Atwood Manufacturing Co., Bankrupt.	{ Northern District Ohio, Eastern Division. J. H. McGiffert, Referee, Ashtabula, Ohio.
A. R. Milner Company, Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
Cleveland Butterine Co., Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
Consolidated Heating Co., Bankrupt.	{ Northern District Ohio, Eastern Division. C. C. Connell, Referee, Lisbon, Ohio.
Craig Foundry Company, Bankrupt.	{ Northern District Ohio, Eastern Division. Wm. C. Beer, Referee, Bucyrus, Ohio.
Cincinnati Punch & Shear Co., Bankrupt.	{ Southern District Ohio, Western Division. W. H. Whittaker, Referee, Cincinnati, Ohio.
Carl Ritz Sausage Company, Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
Dominion Coal Co., Bankrupt.	{ Southern District Ohio, Western Division. W. H. Whittaker, Referee, Cincinnati, Ohio.

E. D. Hester Company, Bankrupt.	{ Northern District Ohio, Eastern Division. A. M. McCarty, Referee, Canton, Ohio.
F. A. Brakeman Clothing Co., Bankrupt.	{ Northern District Ohio, Eastern Division. James H. Leonard, Referee, Lorain, Ohio.
Farmers Fence Company, Bankrupt.	{ Southern District Ohio, Eastern Division. J. D. McLaughlin, Referee, Bellefontaine, Ohio.
F. W. Hyde Company, Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
George A. Greible Company, Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
Gahl Company, Bankrupt.	{ Southern District Ohio, Western Division. Chas. T. Greve, Referee, Cincinnati, Ohio.
G. C. Bittner Company, Bankrupt.	{ Northern District Ohio, Western Division. Fordyce Bedford, Referee, Toledo, Ohio.
Hazen Company, Bankrupt.	{ Southern District Ohio, Western Division. W. H. Whittaker, Referee, Cincinnati, Ohio.
Hiram Electric Light Co., Bankrupt.	{ Northern District Ohio, Eastern Division. Harry L. Snyder, Referee, Akron, Ohio.

Hamilton Gas & Electric Co., Bankrupt.	{ Southern District Ohio, Western Division. H. H. Haines, Referee, Hamilton, Ohio.
Hetzell Gelatine Products Co., Bankrupt.	{ Southern District Ohio, Western Division. Chas. T. Greve, Referee, Cincinnati, Ohio.
Huffman Traction Engine Co., Bankrupt.	{ Northern District Ohio, Western Division. Geo. E. Crane, Referee, Kenton, Ohio.
I. Rheinstrom & Sons Co., Bankrupt.	{ District of Kentucky, Covington, Ky.
Keetch Knitting Company, Bankrupt.	{ Southern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
L. P. Hazen Company, Bankrupt.	{ Southern District Ohio, Western Division. W. H. Whittaker, Referee, Cincinnati, Ohio.
Morehouse Manufacturing Co., Bankrupt.	{ Southern District Ohio, Eastern Division. F. N. Sinks, Referee, Columbus, Ohio.
National Steel Products Co., Bankrupt.	{ Northern District Ohio, Eastern Division. James H. Leonard, Referee, Lorain, Ohio.
Peerless Brass Mfg. Co., Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.

Queen City Carriage Co., Bankrupt.	{ Southern District Ohio, Western Division. W. H. Whittaker, Referee, Cincinnati, Ohio.
Saltillo Coal Company, Bankrupt.	{ Southern District Ohio, Eastern Division. Edward R. Meyer, Referee, Zanesville, Ohio.
Sash Hanger Mfg. Co., Bankrupt.	{ Northern District Ohio, Eastern Division. C. C. Connell, Referee, Lisbon, Ohio.
Sackman Mfg. Co., Bankrupt.	{ Northern District Ohio, Eastern Division. Harry L. Snyder, Referee, Akron, Ohio.
Standard Steel Company, Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
Springfield Tire & Rubber, Bankrupt.	{ Southern District Ohio, Western Division. Frank M. Krapp, Referee, Springfield, Ohio.
Taylor Brown Timber Co., Bankrupt.	{ Southern District Ohio, Western Division. Mark A. Crawford, Referee, Portsmouth, Ohio.
Vulcan Clay & Brick Co., Bankrupt.	{ Northern District Ohio, Eastern Division. C. C. Connell, Referee, Lisbon, Ohio..
Walter J. Dwyer Co., Bankrupt.	{ Southern District Ohio, Eastern Division. F. N. Sinks, Referee, Columbus, Ohio.

Yaryan Naval Stores Co., Bankrupt.	{ Northern District Ohio, Eastern Division. Fordyce Bedford, Referee, Toledo, Ohio.
Youngstown Sashweight & Foundry Co., Bankrupt.	{ Northern District Ohio, Eastern Division. Paul Jones, Referee, Youngstown, Ohio.

## Cases Pending in Courts of Common Pleas

American Carlsbad Co., Receivership.	} Lorain County.
American Case & Register Co., Receivership.	} Columbiana County.
Automatic Machine Mfg. Co., Receivership.	} Hamilton County.
American Real Estate Trust Com- pany, Receivership.	} Cuyahoga County.
Big Five Oil & Gas Co., Receivership.	} Washington County.
Columbus Buggy Company, Receivership.	} Franklin County.
Columbus Gas & Oil Producing Co., Receivership.	} Fairfield County.
Coddington Manufacturing Co., Receivership.	} Hamilton County.
Consolidated Motor Car Co., Receivership.	} Cuyahoga County.
Columbus Suburban Realty Co., Receivership.	} Franklin County.
Cambridge Valley Coal Co., Receivership.	} Guernsey County.
C. F. Ware Coffee Co., Receivership.	} Montgomery County.
Dennison Foundry & Machinery Co., Receivership.	} Tuscarawas County.
Eureka Foundry Company, Receivership.	} Hamilton County.

Euclid Heights Company, Receivership.	} Cuyahoga County.
Euclid Heights Realty Co., Receivership.	} Cuyahoga County.
Enterprise Silica Sand Co., Receivership.	} Belmont County.
Fuller Cleaning Company, Receivership.	} Cuyahoga County.
Federal Hocking Coal Co., Receivership.	} Franklin County.
Free Press Publishing Co., Receivership.	} Wood County.
Gerke Brewing Company, Receivership.	} Hamilton County.
Gordon Propellor Company, Receivership.	} Cuyahoga County.
Handy Manufacturing Co., Receivership.	} Cuyahoga County.
James & Murphy Company, Receivership.	} Franklin County.
J. Walker Brewing Company, Receivership.	} Hamilton County.
Knecht Planer Company, Receivership.	} Hamilton County.
Kirkwood Pottery Co., Receivership.	} Muskingum County.
Massillon Crystal Coal Co., Receivership.	} Stark County.
Mebs Drug Company, Receivership.	} Franklin County.

Marbelized Fibre Co., Receivership.	} Hamilton County.
Madison Specialty Produce Co., Receivership.	} Franklin County.
Novelty Enameling Co., Receivership.	} Cuyahoga County.
New Mohn Laundry Co., Receivership.	} Hamilton County.
Ohio Sterling Company, Receivership.	} Montgomery County.
Ohio Whip Company, Receivership.	} Greene County.
Peckham Motorcar Company, Receivership.	} Montgomery County.
Standard Box Company, Receivership.	} Cuyahoga County.

## Cases Pending in Probate and Insolvency Courts

Crescent Motor Truck Co., Assignment.	} Probate Court, Butler County.
Gschwind Furnace Co., Assignment.	} Probate Court, Stark County.
Introstile & Novelty Co., Assignment.	} Probate Court, Washington County.
Morrow Roller Mills Co., Assignment.	} Probate Court, Warren County.
Automatic News Distributing Co., Receivership.	} Insolvency Court, Hamilton County.

## RECEIPTS AND DISBURSEMENTS.

From January 1, to December 31 (inclusive), 1913.

## Appropriations from the General Assembly:

Salary of attorney general.....	\$6,500 00
Salary of first assistant attorney general.....	4,000 00
Salary of second assistant attorney general.....	2,500 00
Salary of chief clerk.....	1,500 00
Salary of Willis tax clerk.....	1,200 00
Salary of two stenographers at \$1,200.00 each.....	2,400 00
Salary of messenger.....	600 00
Salary of janitor.....	600 00
Stenographic work.....	9,500 00
Special counsel.....	70,000 00
Special counsel, canal matters.....	3,500 00
Costs in cases brought by state.....	2,500 00
Furniture, carpets, books.....	1,500 00
Contingent.....	2,500 00
Traveling expenses.....	1,250 00
Expense of legislative bribery investigation.....	1,500 00
For investigating state treasury and other departments.....	8,000 00
Total .....	\$119,550 00

## Balance on Hand from Last Year, Available for Current Year.

Salary of attorney general.....	\$815 00
Salary of first assistant attorney general.....	505 00
Salary of second assistant attorney general.....	313 00
Clerks and stenographers.....	637 50
Stenographic work.....	875 17
Messenger and janitor.....	140 00
Special counsel.....	3,612 71
Special counsel, canal matters.....	872 82
Costs in cases brought by state.....	1,798 39
Furniture, carpets, books.....	939 95
Contingent.....	397 00
Traveling expenses.....	436 31
Expenses, investigation bribery cases.....	429 81
Total .....	\$11,772 66

## Disbursements from January 1, to December 31 (inclusive), 1913.

Salary of attorney general.....	\$6,500 00
Salary of first assistant attorney general.....	3,990 00
Salary of second assistant attorney general.....	2,500 00
Salary of clerks and stenographers.....	5,100 00
Stenographic work.....	5,908 16
Messenger and janitor.....	1,063 58
Special counsel.....	59,048 28
Special counsel, canal matters.....	2,387 20
Costs in cases brought by state.....	3,470 47
Furniture, carpets and books.....	1,156 45
Contingent.....	2,199 77
Traveling expenses.....	1,296 93
Expense, investigation of bribery cases.....	1,864 23
Expense, investigation of state treasury and other departments.....	6,771 70
Total .....	\$103,256 77

V

OFFICIAL OPINIONS.

From January 1, 1913, to December 31, 1913, the department has rendered six hundred and seventy-seven (677) opinions to the various state officers, boards and departments, prosecuting attorneys and city solicitors of the state. Although the department did not render as many official opinions during the year 1913 as in preceding years, yet it can well be stated that there was more work accomplished during the present year than in former years in consultation and in litigating cases. The opinions of the department are hereto attached and made a part of this report.

Respectfully submitted,

TIMOTHY S. HOGAN,

*Attorney General.*

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