

the unexpired term at the first general election for the office which is vacant that occurs more than thirty days after the vacancy shall have occurred."

By the above section when an elective office becomes vacant and is filled by appointment the appointee holds until his successor is elected and qualified. It further provides that unless otherwise provided the successor shall be elected for the unexpired term at the first general election for the office which is vacant that occurs more than thirty days after the vacancy. As section 3262 provides for the appointment to fill a vacancy in the office of trustee of the township for the unexpired term, it would seem that it is otherwise provided by law and that therefore no successor should be elected for the unexpired term.

You are therefore advised that in case of a vacancy in the office of township trustee the person appointed under provision of section 3262 of the General Code, will fill such vacancy for the unexpired term for which he was appointed.

Respectfully,

C. C. CRABBE,

Attorney General.

3891.

USE OF WORDS "MEMBER OF NATIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS," IS NOT A VIOLATION OF THE PROVISIONS OF SECTION 13176 G. C.

SYLLABUS:

Where a party uses the words "Member of National Association of Certified Public Accountants" in connection with his advertising, without using the letters C. P. A., and does not in any wise hold himself out as being certified to practice under the laws of Ohio he is not amenable to section 13176 of the General Code.

COLUMBUS, OHIO, December 13, 1926.

State Board of Accountancy, Columbus, Ohio.

GENTLEMEN:—You request my opinion upon a state of facts set forth in correspondence between the secretary of your board and Frank M. Smith and associates. It seems that the said Frank M. Smith and associates are practicing as public accountants and use the phrase upon their advertising "Member of National Association of Certified Public Accountants," and the question presented is whether or not this practice violates the provisions of section 13176 of the General Code, which provides:

"Whoever represents himself as having received from the state board of accountancy a certificate of his qualifications to practice as a public expert accountant as provided by law, or practices as a certified public accountant or uses the abbreviations 'C. P. A.' or other similar words or letters to indicate that he is qualified to practice in this state as a certified public accountant, without having received such certificate as provided by law, or, having had such certificate revoked as provided by law, continues to practice as a public accountant, shall be fined not less than ten dollars nor more than one hundred dollars for each offense."

After consideration it is believed that the vice referred to in this section is holding one's self out as a certified public accountant of the State of Ohio. Un-

doubtedly if the parties would claim to be certified public accountants without qualifying the phrase and indicate the association of which they claim to be members, it would be a violation of the section. However, inasmuch as the abbreviation C. P. A. is not used by these parties, and it is clearly pointed out that they are members of the National Association, it is not believed that it can be successfully contended that they are violating the provisions of this section. Criminal statutes are strictly construed, and it is not believed that such an action could be successfully maintained in view of the fact stated.

Respectfully,
C. C. CRABBE,
Attorney General.

3892.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN
CUYAHOGA AND MIAMI COUNTIES.

COLUMBUS, OHIO, December 14, 1926.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

3893.

APPROVAL, ABSTRACT OF TITLE TO 73.36 ACRES OF LAND IN EAST
UNION TOWNSHIP, WAYNE COUNTY, OHIO, (EZRA SNYDER
TRACT) FOR SITE FOR ADDITIONAL INSTITUTION FOR FEEBLE
MINDED IN NORTHERN OHIO.

COLUMBUS, OHIO, December 15, 1926.

In re: Abstract of Ezra Snyder Tract.

HON. JOHN E. HARPER, *Director, Department of Public Welfare, Columbus, Ohio.*

DEAR SIR:—Examination of an abstract, warranty deed and other data submitted for my examination and approval, discloses the following:

The abstract as submitted was prepared by the Wayne County Abstract Company of Wooster, Ohio, and is certified under date of December 3, 1926, and pertains to 73.36 acres of land in the west half of the southeast quarter of section 17, township 16, range 12, East Union township, Wayne county, Ohio, which premises are more particularly described by metes and bounds in the caption to said abstract submitted herewith, and which land is to be used as a part of the site for an additional institution for the feeble minded in Northern Ohio.