committee, they do not have the power to exercise the discretion that is vested in such committee." (Italics the writer's.)

The latest opinion to be found on the subject is an opinion of my immediate predecessor in office to be found in Opinions of the Attorney General for 1931, Vol. II, page 744, which held as disclosed by the second branch of the syllabus:

"2. Upon the approval of a soldiers' burial committee, and in the absence of fraud or collusion in the obtaining of such approval, the commissioners of a county are required to certify to the county auditor for payment expenses incurred in the burial of an indigent soldier in the amount approved, which in no event, however, shall exceed the sum of \$100.00."

At page 746, the reasoning quoted supra in the 1919 opinion, namely, that the county commissioners, after making the appointment of the burial committee, have nothing to do except the performance of a ministerial duty of certifying the result of such committee's action to the county auditor, was approved and followed.

The opinions herein which I have reviewed appear to be soundly reasoned and consequently, in specific answer to your inquiry, it is my opinion that after the soldiers' burial committee approves and certifies to the county commissioners a statement of the expenses incurred in the burial of a soldier, and in the absence of fraud or collusion, the county commissioners have no authority to deduct any amount from the bill, provided the amount paid by the county may not exceed the sum of one hundred (\$100.00) dollars.

Respectfully,

JOHN W. BRICKER,

Attorney General

4518.

APPROVAL, CONTRACT FOR PLUMBING WORK FOR PROJECT KNOWN AS REMODELING OF DELAWARE STATE HIGHWAY GARAGE, DELAWARE, OHIO, UNITED STATES FIDELITY AND GUARANTY COMPANY OF BALTIMORE, MARYLAND, SURETY-GRIF M. LEWIS, COLUMBUS, OHIO.

COLUMBUS, OHIO, August 8, 1935.

HON. T. S. BRINDLE, Superindentent of Public Works, Columbus, Ohio.

DEAR SIR:—You have submitted for my approval, a contract between

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the State of Ohio, acting by the Department of Public Works, for the Department of Highways, and Grif M. Lewis of Columbus, Ohio. This contract covers the construction and completion of contract for plumbing work for a project known as Remodeling of Delaware State Highway Garage, Delaware, Ohio, in accordance with Item No. 2 and Item No. 10 (Alt. P-1) of the form of proposal dated July 15, 1935.

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also submitted a certificate of the Controlling Board, showing that said board has released funds for this project, in accordance with Section 7 of Senate Bill No. 1 of the 91st General Assembly, regular session.

In addition, you have submitted a contract bond upon which the United States Fidelity and Guaranty Company of Baltimore, Maryland appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was given, bids tabulated, as required by law, and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the Workmen's Compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,

JOHN W. BRICKER,

Attorney General.

4519.

APPROVAL, CONTRACT FOR ELECTRICAL WORK FOR A PROJECT KNOWN AS REMODELING DELAWARE STATE HIGHWAY GARAGE, DELAWARE, O H I O, \$1,840.00, ROBERT L. BROOKE AND ANNA B. BROOKE, SURETIES-BROOKE ELECTRIC COMPANY OF COLUMBUS, OHIO.

COLUMBUS, OHIO, August 8, 1935.

HON. T. S. BRINDLE, Superintendent of Public Works, Columbus, Ohio.

DEAR SIR:—You have submitted for my approval, a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Highways, and the Brooke Electric Company of Columbus,