

ment inasmuch as the purpose is for the construction of an addition to a non-fireproof building. The county auditor on June 22, 1938, estimated the annual levy to be 1.20 mills. The resolution to proceed passed June 29 likewise provided for a fifteen year spread of the maturities and an annual levy outside the ten mill limitation to be 1.20. In the notice of election and likewise in the official ballot, the following language constitutes a part: "and a levy to be made outside of the ten-mill limitation estimated by the county auditor to average one mill for nineteen years, eight months, from September 1, 1938, to pay the principal and interest of such bonds." In the bond resolution passed September 12, 1938, the maturities are fixed so that the first bond falls due May 10, 1940, in the amount of \$600 and a bond in the amount of \$600 every six months thereafter, which calculates to be over a fifteen year spread.

It is therefore apparent that there is a vital discrepancy in maturities in the resolution of necessity, the notice of election, the ballot and the bond resolution, and likewise a discrepancy in the county auditor's estimated annual levy and that appearing in the ballot itself. In light of the case of *State, ex rel. vs. Rccs*, 125 O. S. 578, I will be unable to approve this transcript and advise your System against the purchase of these bonds.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

3125.

APPROVAL—CONTRACT AND BOND, STATE OF OHIO, THROUGH DIRECTOR OF PUBLIC WORKS, FOR BOARD OF TRUSTEES, MIAMI UNIVERSITY, OXFORD, OHIO, WITH FOSDICK & HILMER, CONSULTING ENGINEERS, CINCINNATI, OHIO, SERVICES, POWER PLANT IMPROVEMENTS, ENCUMBRANCE RECORD 1674, AMOUNT, \$4,082.10.

COLUMBUS, OHIO, October 21, 1938.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my approval a contract by and between the State of Ohio, acting by Carl G. Wahl, Director of Public Works, for and on behalf of the Board of Trustees of Miami University, Oxford, Ohio, and Fosdick & Hilmer, Consulting Engineers, Cincinnati, Ohio, for the preparation of plans, specifications, bills of material and estimates of cost for Power Plant Improvements at Miami University.

His duty also to include the superintending of the construction of said improvement and the inspection of said materials going into said improvement previous to their incorporation into the same.

Incorporated into the contract is the approval by the Board of Trustees of Miami University by its Building Committee. Also attached is Encumbrance Record No. 1674 in the amount of \$4,082.10, and the release of the necessary funds by the Controlling Board.

Finding said contract in the proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with the above mentioned papers.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*

3126.

APPROVAL—CONTRACT AND BOND, STATE OF OHIO, THROUGH DIRECTOR OF PUBLIC WORKS, FOR BOARD OF TRUSTEES, MIAMI UNIVERSITY, OXFORD, OHIO, WITH A. BENZING & SONS, HAMILTON, OHIO, BUILDING ALTERATIONS, PROJECT, POWER PLANT IMPROVEMENTS, TOTAL EXPENDITURE, \$15,170.00.

COLUMBUS, OHIO, October 21, 1938.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my approval a contract by and between A. Benzing & Sons, Hamilton, Ohio, and the State of Ohio, acting by the Department of Public Works, for the Board of Trustees of Miami University, Oxford, Ohio, for the construction and completion of Contract for Building Alterations for a project known as Power Plant Improvements, Miami University, Oxford, Ohio, as set forth in Item 1 of the Form of Proposal dated September 10, 1938, which contract calls for the total expenditure of fifteen thousand one hundred and seventy dollars (\$15,170.00).

You have also submitted the following papers and documents in this connection: Encumbrance record No. 1679, dated October 11, 1938, estimate of cost, division of contract, notice to bidders, proof of publication, workmen's compensation certificate showing the contractor having complied with the laws of Ohio relating to compensation, the form of proposal containing the contract bond signed by the Ohio Casualty Company, its power of attorney for the signer, its financial statement