

issued for such construction may be included as part of the cost thereof, the conclusion is irresistible that such interest may be assessed.

In specific answer to your inquiry, I am of the opinion that interest on notes issued during the construction of a township road improvement, which interest will mature previous to the receipt of taxes or assessments, should be included in the amount assessed against real estate abutting upon such improvement as part of the cost of such construction, in the same proportion as other items of cost may be apportioned to such real estate abutting upon the improvement.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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325.

APPROVAL, BONDS OF VILLAGE OF NORTH COLLEGE HILL, HAMILTON COUNTY—\$76,668.16.

COLUMBUS, OHIO, April 19, 1929.

*Industrial Commission of Ohio, Columbus, Ohio.*

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326.

DISAPPROVAL, ABSTRACT OF TITLE TO LAND OF BESSIE McCORMICK AND IRENE MILLER IN JEFFERSON TOWNSHIP, ADAMS COUNTY, OHIO.

COLUMBUS, OHIO, April 19, 1929.

HON. CARL E. STEEB, *Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your communication of recent date submitting for my examination and approval, abstract of title, warranty deed, encumbrance estimate No. 4794, and controlling board certificate, relating to the purchase of eight several tracts of land in Jefferson Township, Adams County, Ohio, aggregating 391 acres, more or less, and owned of record by Bessie McCormick and Irene Miller.

The abstract of title submitted is quite summary in form but I believe that I can approve the same if it is supplemented by a certificate over the signature of the abstractor, showing:

1. That there are no unreleased mortgages affecting any of said several tracts of land;
2. That there are no pending suits against said Bessie McCormick or Irene Miller;
3. That there are no judgments against said Bessie McCormick or Irene Miller or against any of their predecessors in title which are a lien on said several tracts of land;
4. That there are no foreign executions against said Bessie McCormick or Irene