of materials it could be argued that such materials could be purchased in pursuance of competitive bidding. However, no such construction can be justified in the case under consideration for the reason that the statute itself recognizes two different methods of procedure. One is by contract and the other is by paying for labor and material. While the section does not expressly mention force account, no other logical conclusion can be reached in view of the language used.

In view of the foregoing, it is my opinion that township trustees, in expending the monies arising under Section 5541-8 of the General Code in constructing, widening and reconstructing the highways described in said section, may proceed by force account or by contract.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2371.

APPROVAL, ABSTRACT OF TITLE TO LAND OF EVE A. BUTLER, IN THE CITY OF COLUMBUS, FRANKLIN COUNTY, OHIO.

COLUMBUS, OHIO, September 25, 1930.

HON. CARL E. STEEB, Business Manager, Ohio State University, Columbus, Ohio.

Dear Sir:—There has been submitted for my examination and approval an abstract of title, warranty deed and encumbrance estimate No. 1143, relating to a certain parcel of land situated in the city of Columbus, Franklin County, Ohio, and being more particularly described as Lot No. 37 in R. P. Woodruff's subdivision of the south half of the south half of the south half of lot No. 278 of R. P. Woodruff's Agricultural College Addition to said city, as said lot is numbered and delineated upon the recorded plat thereof, of record in Plat Book 3, page 421, Recorder's Office, Franklin County, Ohio.

Upon examination of the abstract of title with respect to said property, which is owned of record by one Eve A. Butler, I find that said Eve A. Butler has a good and indefeasible title to said property, subject only to the undetermined taxes for the year 1930, which, of course, are a lien.

Upon examination of the warranty deed submitted, I find that the same has been properly executed and acknowledged by said Eve A. Butler, who is a widow, and that as to form said deed is sufficient to convey said property to the State of Ohio by fee simple title, free and clear of all encumbrances except such taxes as may be due and payable on and after the December, 1930, payment.

Encumbrance estimate No. 1143, which has been likewise examined by me, has been properly executed and approved and the same shows that there are sufficient balances in the proper appropriation account to pay the purchase price of said property, which is the sum of \$325.00. Said encumbrance estimate further carries a recital that the money necessary to pay the purchase price of this property has been released for this purpose by the controlling board.

I am herewith returning to you, with my approval, said abstract of title, warranty deed and encumbrance estimate.

Respectfully,
GILBERT BETTMAN,
Attorney General.