

ANNUAL REPORT

OF THE

ATTORNEY GENERAL

TO THE

GOVERNOR OF THE STATE OF OHIO

FOR THE

PERIOD FROM JANUARY 1, 1905, TO JANUARY 1, 1906..



COLUMBUS, OHIO:
F. J. HEER, STATE PRINTER,
1906.

ATTORNEYS GENERAL OF OHIO.

HENRY STANBERY	1846-1851
JOSEPH McCORMICK	1851-1852
GEORGE E. PUGH.....	1852-1854
GEORGE W. McCOOK.....	1854-1856
FRANCIS D. KIMBALL.....	1856-1857
C. P. WOLCOTT.....	1857-1861
JAMES MURRAY	1861-1863
LYMAN R. CRITCHFIELD.....	1863-1865
WILLIAM P. RICHARDSON.....	1865-
CHAUNCEY N. OLDS.....	1865-1866
WILLIAM H. WEST.....	1866-1870
FRANCIS B. POND.....	1870-1874
JOHN LITTLE	1874-1878
ISAIAH PILLARS	1878-1880
GEORGE K. NASH.....	1880-1883
D. A. HOLLINGSWORTH.....	1883-1884
JAMES LAWRENCE	1884-1886
JACOB KOHLER	1886-1888
DAVID K. WATSON.....	1888-1892
JOHN K. RICHARDS.....	1892-1896
F. S. MONNETT.....	1896-1900
J. M. SHEETS.....	1900-1904
WADE H. ELLIS.....	1904-

ATTORNEY GENERAL'S DEPARTMENT.

WADE H. ELLIS..... *Attorney General.*
GEORGE H. JONES..... *First Assistant Attorney General.*
WM. H. MILLER..... *Second Assistant Attorney General.*
SMITH W. BENNETT..... *Special Counsel.*
ROSCOE J. MAUCK..... *Special Counsel.*
RALPH E. WESTFALL..... *Chief Clerk.*
C. K. CAREY..... *Stenographer.*
M. G. CULTON..... *Stenographer.*
WM. SHEEHAN..... *Messenger.*

ATTORNEY GENERAL'S REPORT.

COLUMBUS, OHIO, January 1st, 1906.

HON. MYRON T. HERRICK, *Governor*.

SIR: In the last annual report of this department attention was called to the ambiguity of the laws touching the time for filing such reports as well as the period to be covered by them. In accordance, however, with the announcement then made I present this report at the opening of the session of the Seventy-seventh General Assembly and for the calendar year of 1905.

This report will contain:

- First*, a review of the work of the department for the past year.
- Second*, important cases pending or decided.
- Third*, such recommendations or suggestions as are believed to insure greater efficiency in the services performed by the department.
- Fourth*, a table of all actions and prosecutions brought, pending or disposed of during the past year.
- Fifth*, a statement of all collections and disbursements for the past year.
- Sixth*, all official opinions rendered during the year.

I.

WORK OF THE DEPARTMENT.

In addition to the increased volume of work that has come to the Attorney General's office by virtue of the act of March 31st, 1904, requiring this department to conduct all the legal business of the State, and discontinuing the employment of attorneys by other departments, officers or institutions, many circumstances have concurred in increasing the legal services required during the last year. The work of the State Bureau for the Supervision and Examination of Public Offices has been unusually large and the questions arising in relation thereto, both in the construction of the statutes respecting the powers and duties of county, municipal, township and school officers, and in the enforcement of the law where delinquencies or shortages have been discovered in the accounts of any such officials, have required a great deal of attention. The upholding of the act establishing this bureau, to which attention was called in my last annual report, was most fortunate for the State and the value to the people of its wholesome provisions has been worth all the other labor which their enforcement has occasioned.

The adoption at the November election, 1905, of a constitutional amendment providing for the election of all state and county officers in the even numbered years and of all municipal, township and school officers in the odd numbered years, as well as the previous abolishment of spring elections and the extension of the terms of officers heretofore chosen in the spring, have naturally produced much uncertainty as to the tenure of public offices throughout the state and in one way or another a great many perplexing questions have come to the Attorney General as the result of these changes.

In almost every department of the state there has been increased activity during the last year in the enforcement of law. For example, in the dairy and food department 243 criminal proceedings were tried, being 111 more than for the year 1904. So with the Inspector of Workshops and Factories an unusual activity has been manifested and additional work has devolved upon the Attorney General and his assistants in the prosecution of offenders against the laws respecting child labor, and the safety and sanitation of industrial plants where large numbers are employed. The number of cases brought for this department increased from 3 in 1904 to 95 in 1905. So with the Board of Medical Registration and Examination and the Board of Pharmacy, in the apprehension of those violating the laws respecting the practice of medicine and pharmacy there has been greater vigor and energy than ever before, and this has materially increased the legal work required.

The Department of Insurance also has been active as usual and particularly the sub-department relating to building and loan associations in the winding up of corporations which required the intervention of the state for the protection of their creditors and stockholders.

The increased work caused by the submission to this department of claims against corporations delinquent in their dues to the state under the Willis law, has been referred to heretofore.

Reference has also been made to the increased work occasioned by the inheritance tax law, the new election laws, the interpretation of the school code, amendments to the banking laws, the establishment of the Highway department, as well as the new questions coming before the departments of Mines, Railroads and others.

In my last annual report I pointed out that the reorganization of this department which had made possible the employment of additional assistance had resulted in a large saving to the state by reason of the increased facilities for collecting fees and taxes from delinquent corporations, which might otherwise have been lost to the public treasury. At that time the statement was made that the added revenues through these efforts alone would pay the entire annual cost of maintaining the Attorney General's department. The result for the year just closed more than justifies that expectation. These collections were made from 363 companies, scattered through nearly all the counties in the state,

and while the expense of collection was necessarily heavy and accounts for a considerable portion of the special counsel fund expended during the year, the net result shows that the fees and taxes thus collected not only paid all the expenses of maintaining the Attorney General's department but contributed several thousand dollars to the treasury in addition thereto. The exact figures show that while the total expense of maintaining this department for the year 1905, as detailed hereafter, was \$35,055.61, the delinquent taxes and fees collected, which would otherwise have been lost to the state, amounted for the year to \$48,295.57 or \$13,114.96 in excess of the cost of maintaining this office.

Of this total expenditure of a little more than \$35,000, \$10,000 was for the payment of all salaries fixed by law; \$9,700, or slightly less than half the total amount expended for special counsel, was paid in regularly fixed amounts under contracts of employment, while the remaining expenditures were required for prosecutions for the departments of Dairy and Food, Pharmacy, Medical Registration and Examination, Fish and Game, Workshops and Factories and others, and for the services of counsel in a number of cases of special importance where the regular force was not adequate for the work required. The detailed statement shows all receipts and expenditures for the year.

II.

IMPORTANT CASES PENDING OR DECIDED.

Cases Heretofore Reviewed.

The last report of this department was filed at a late day and enabled me to discuss the most important litigation of the first five months of the year 1905. Among the cases thus referred to was that of *State vs. Rogers*, 71 O. S. 203, brought at the instance of this office to determine the constitutionality of the county surveyor's salary act, and sustaining the principle that the legislature is without authority to confer upon the courts the right to fix the salaries of county officers; *State v. French*, 71 O. S., 186, establishing the validity of the act authorizing the destruction of fishing nets used in violation of the laws of the state; *Jeffrey v. State*, 72 O. S., 647, upholding the constitutionality of the Brannock residence district local option law; *State v. Union Terminal Railway Co.*, 72 O. S., 455, involving the authority of the railroad company to construct and maintain a railroad with both termini within one city; *State v. Union Depot Co.*, 71 O. S., 379, construing the powers of the Union Depot Co., to grant exclusive privileges and rights to a transfer company; *State v. Toledo Home Telephone Co.*, 71 O. S., 60, denying the jurisdiction of the probate court to fix telephone charges in the exercise of its power to determine the manner in which a telephone company may occupy the streets of a municipality; and *State v. Stoker*, 72 O. S., 638, establishing the state's title to certain lands.

**Change of
Venue for the
State.**

The most important case since the last report and perhaps the most important in which the state has been interested for many years, was that brought by the department to determine the right of the state in a criminal case to a change of venue. Serious doubt had long existed whether section 7263 R. S., which apparently extended the right to a change of venue to both parties in a criminal case was in harmony with that provision of the bill of rights of the state constitution which secures to the defendant a speedy public trial by a fair and impartial jury "of the county or district in which the offense is alleged to have been committed," and various local courts throughout the state have expressed opposing views upon the question. The result has been that in cases where the sentiment of the public, for any reason, has been strongly inclined to favor the accused, the state has been unable to get a fair and impartial trial by jury, while the accused has always, and properly, avoided the effect of an adverse sentiment by securing a change of venue.

**Effect in Mob
Cases.**

Perhaps the greatest encouragement mob violence ever had in this state has proceeded from the fact that the participants have realized the practical impossibility of conviction in counties where the victim of a mob had so aroused the public fury as to prevent the conviction of those who executed punishment without the formality of a trial. Opportunity for a test of this right of the state to a change of venue arose during the last year in Madison county. The attorney general filed a petition in the supreme court in the case of the state upon the relation of the prosecuting attorney v. Durlinger, judge of the common pleas court. The decision of the supreme court handed down December 22d, 1905, fully sustains the claim of the state, and hereafter the prosecution, as well as the defense, of persons accused of crime need not be denied a trial by a fair and impartial jury.

**State v. Phy-
sicians' De-
fense Co.**

Another important case was that of State of Ohio ex rel. The Physicians' Defense Co. v. Laylin, wherein a test was made in the supreme court of the right of the relator, a foreign corporation, to do business in Ohio. This department had expressed the opinion that the character of business for which the relator corporation was organized was either professional or in the nature of insurance, and that in the one case it could not be admitted because of the statute against the organization of corporations to do a professional business, and in the other case the right to license is limited to specific kinds of insurance, and that proposed to be done by the company referred to was not of that kind. The court said that in as much as the company proposed, for an annual charge, to defend physicians in any case of mal-practice that might be instituted against them, it was incorporated for professional services and could not be admitted to do business in this state.

**Canal Lands
Recovered.**

In the case of the State of Ohio *ex rel* Attorney General v. The C. H. & D. Railway Company, No. 5853 in the supreme court of Ohio, mention has been made heretofore of the fact that the report of the special master commissioner appointed by the court to take the testimony and report upon the law and the facts, had been filed by the commissioner and exceptions had been filed to said report by the defendant company. Since then these exceptions have been argued and the same have been over-ruled by the court and the report of the special master approved and confirmed. This decision of the supreme court gives to the State of Ohio:

First: A tract of land about 12 feet wide extending from the north line of Third street and along the easterly water line of the upper level of the old part of the Miami and Erie canal as originally constructed, in a northeasterly direction to the west line of Commercial street in the city of Dayton, Ohio.

Second: A tract of land along the northwesterly line of the same canal 15.68 feet wide, extending from the north line of Third street to the south line of First street in the city of Dayton, being 1,979.1 feet.

Third: A tract of land in the city of Hamilton, Butler county, Ohio, involving a large portion of Fourth street in said city. These several tracts being occupied by the C. H. & D. Ry. Co., it was the judgment of the court that it be ousted from occupying the same.

These lands are worth approximately \$40,000.00.

**Suits Against
Building and
Loan Com-
panies.**

A number of actions in quo warranto have been pending for some time to dissolve certain building and loan associations and to settle their affairs and collect and pay outstanding debts and divide among the stockholders the moneys remaining. These cases are in process of settlement. The various trustees appointed for the purposes aforesaid, have filed in the courts appointing them, the reports of their proceedings and are engaged in the execution of their respective trusts.

The cases referred to are as follows:

The State of Ohio *ex rel* Attorney General v. The Crescent Building and Loan Company, No. 6782, in the supreme court of Ohio. The trustees appointed by that court are Messrs Lloyd T. Williams and Fred A. Kumler of Toledo, Ohio.

The State of Ohio *ex rel* Attorney General v. The Northern Ohio Building and Loan Company, No. 7708 in the supreme court of Ohio. The trustees appointed by the court are Messrs Paul Howland and Edwin S. Griffiths, both of Cleveland, Ohio.

The State of Ohio *ex rel* Attorney General v. The Imperial Savings Company of Toledo, Ohio, No. 7822, in the supreme court of Ohio. The trustees appointed by the court are Messrs. E. B. Smith and A. V. Bauman, both of Fremont, Ohio.

The State of Ohio ex rel. Attorney General v. The Guarantee Savings & Loan Company of Cleveland, Ohio, No. 7682, in the supreme court of Ohio. The trustees appointed by the court are Messrs. Frederick L. Taft and J. B. Livingston, both of Cleveland, Ohio.

The State of Ohio ex rel. Attorney General v. The Indemnity Savings & Loan Company of Cleveland, Ohio, No. 3487 in the circuit court of Cuyahoga county, Ohio. The trustees appointed by the court are W. E. Guerin, Jr., and Joseph R. Kraus, both of Cleveland, Ohio.

In these various cases assets amounting to about \$3,000,000.00 are being administered upon, and as rapidly as possible are being converted into cash, and after payment of creditors, the balance is being returned to the stockholders.

Hocking Valley Ouster Case. The proceeding in the circuit court of Franklin county to oust the Hocking Valley Railway Company upon the charge that it was exercising powers not granted it in the purchase and holding of stocks in other companies, and that it was discriminating between shippers, has come to an issue of fact and evidence is now being taken. A day certain for a final hearing of the case has been set.

The case against A. Booth and Company is pending upon a motion of the state, directed against the amended answer of the defendant, and it is expected that the case will be reached for trial during the current year.

Contract for Electric Propulsion of Canal Boats. The General Assembly on April 25th, 1895, passed an act authorizing the State Board of Public Works to grant a lease to experiment with electricity as a motive power for the propulsion of boats on the Miami and Erie canal. Pursuant thereto the Board of Public Works did, on March 28th, 1900, enter into a contract with Thomas N. Fordyce for such experiments, and the board at its meeting on June 12th, 1900, having determined that the experiments were sufficiently successful, entered into a further contract with Fordyce and his assigns, granting the right to construct, maintain and operate along the Miami and Erie canal, all the necessary facilities for operating and propelling boats by poles and overhead wires or by traction power for a period of thirty years.

The necessary plant was to be constructed between the city of Cincinnati and the city of Dayton within two and one-half years from that time. Four years were given within which to complete said plant along the entire length of said canal. During the summer of 1905 complaints were made to the attorney general that the Miami and Erie Canal Transportation Company, the successor of Fordyce, was under this lease unlawfully occupying the land along the Miami and Erie canal.

**Suit by State
to Forfeit the
Contract.**

I advised the complainants that if upon investigation it was ascertained that private litigation then pending would not soon wind up the affairs of the company, and that the interests of the state demanded such action, I would bring such proceedings as the circumstances of the case warranted. No further steps having been taken in the private litigation and the company failing, after due notice, to show cause why such action should not be brought, this department filed an action in quo warranto against that company in the circuit court of Franklin county, October 10th, 1905, seeking to oust the company from its alleged unlawful occupation of the lands mentioned and also from its corporate franchises. Issues upon the merits of the case have not yet been made but I see no reason why an early and decisive settlement of the question involved, cannot be reached.

Numerous other cases in the courts of common pleas and circuit courts of the state as well as courts inferior thereto have been filed and tried or are still pending, as may be seen by the fourth division of this report, more specific information of which is not deemed necessary in this place.

III.

RECOMMENDATIONS.

**The Attorney
General and
Prosecuting
Attorneys.**

The office of the Attorney General and the offices of the various prosecuting attorneys of the State are in close but somewhat complicated relation. I desire to make some suggestions for legislation which, in my judgment, will strengthen some present laws touching these respective offices and make clearer their related duties.

Both the Attorney General and the prosecuting attorneys are authorized generally to maintain actions in quo warranto; both are specifically charged with the duty of enforcing the anti-trust law; both are required under different circumstances to represent the Dairy and Food Department, the Fish and Game Commission, as well as other state officers having to do with the enforcement of certain criminal statutes; and both are required to act in the public behalf where delinquences or shortages are discovered in public offices by the State Bureau of Uniform Accounting. The Attorney General is the legal adviser of the dairy and food department, but the prosecuting attorneys are required to assist whenever called upon. The Attorney General is the legal adviser of the Fish and Game Commission, but prosecuting attorneys are also empowered to authorize the institution of criminal proceedings for violation of the fish and game laws. The prosecuting attorney is required to try criminal cases in the common pleas and circuit courts in his county, but the Attorney General is his adviser in such cases and in all complaints, suits or controversies in which the state is interested.

Notwithstanding these close relations between the law department of the statè and the attorneys for the eighty-eight counties, there are two instances in which the efficiency of their joint work is materially weakened by the want of statutory authority. As the laws now stand the Attorney General alone is authorized to appear for the state in criminal cases in the supreme court and the prosecuting attorneys are not permitted to do so, although their familiarity with the cases arising out of their conduct of the trials in the courts below may make them best qualified to represent the state's interest in the highest tribunal. So the prosecuting attorneys alone are authorized to present a case to the grand jury in one of the counties of the state, although the statutes provide that the Attorney General may be required by the Governor or the General Assembly to represent the state in any court in which the state is a party and upon a written request of the Governor to prosecute any person indicted for a crime. The authority here lacking to make complete and effective the powers of these two officers is obvious. I respectfully recommend that such legislation be passed as will, first, give to prosecuting attorneys the right, and impose upon them the duty, of trying all criminal cases in which they represent the state through all the courts, including the supreme court, and allowing them the necessary expenses for such work; and second, authorize the Attorney General in all criminal prosecutions in which he represents the state by direction of the governor or the General Assembly to appear before the grand jury where such prosecution is instituted.

**Notice of
Error Pro-
ceedings.**

Following in line with the above recommendation there are one or two other respects in which the criminal laws affecting the duties of the Attorney General and prosecuting attorneys could be amended, with advantage to the state. The statutes now provide that before one convicted of a crime can prosecute error to the supreme court notice of his application to file his petition in error must be given to the Attorney General. If prosecuting attorneys are to perform the duties, as suggested above, of representing the state in the supreme court in all criminal cases which they have prosecuted in the lower courts, it follows that the notice by the defendant of his application to file a petition in error in the supreme court should be served upon the prosecuting attorney and not upon the Attorney General. On the other hand, in those cases brought at the instance of state departments and prosecuted before justices of the peace by the Attorney General, the summons in error in the court of common pleas, when the case is taken up for review by the convicted defendant, should be served upon the Attorney General instead of upon the prosecuting attorney, as is now required by law. This last inconsistency in the statutes recently resulted in the reversal of a case brought by this department where no notice was received of error proceedings.

**Prosecution
of Exceptions.**

Sections 7305 et seq. of the Revised Statutes authorize prosecuting attorneys to present a bill of exceptions taken in any criminal case and to prosecute such exceptions in the supreme court for the purpose of obtaining the decision of that court upon any point raised in such case as a precedent for future cases. It frequently happens that such exceptions are of general public interest but that the prosecuting attorney is unable, for lack of time or for other reasons, to prosecute the same in the supreme court. I suggest that power in this behalf now conferred upon prosecuting attorneys be also conferred upon the Attorney General in all criminal cases, so that where the question involved in a prosecution is of state interest or concern, and the local authorities are unwilling or unable to secure a final adjudication, the point may be determined by the state.

**State Entitled
to Equal Right
of Review.**

Recent amendments passed by the General Assembly have conferred final jurisdiction upon justices of the peace in the trial of a great many misdemeanors, the larger part of which are prosecuted in behalf of certain state departments by the Attorney General. In case of conviction and affirmance of such conviction by the court of common pleas, the accused naturally and properly has a right to a review of such judgment in both the circuit and supreme courts, but no provision is made by which the state can prosecute error from a judgment of reversal by the common pleas court to the circuit court, although under Section 7306a of the Revised Statutes of the state can prosecute error to the supreme court from a judgment of reversal of the circuit court. I recommend that the law be so amended as to enable the state to prosecute error from a judgment of reversal in the court of common pleas.

**Enforcing
Findings
Against Public
Officials.**

There is urgent need of fixing more clearly the responsibility for enforcing the findings of the state bureau of uniform accounting against delinquent public officials. Section 8 of the act creating the Bureau of Inspection and Supervision of Public Offices, passed May 10th, 1902, declares that if any examination by expert accountants of the bureau discloses malfeasance or nonfeasance in office on the part of any public officer or employe, a copy of the report of the examiners shall be forwarded "to the proper legal authority of the taxing district for such legal action as is proper in the premises." It is then provided that upon the refusal or failure of the "proper legal authority of the taxing district" to take prompt action "by civil process" to carry the findings into effect the auditor of state "through the attorney general's department of state" shall "institute the necessary civil proceedings" and prosecute the same to a final conclusion. In my judgment this is too hazy and uncertain for effective use, and does not go far enough in the power conferred. If the reports of the examiners show that any public officer, in any county, whether he be serving the county, a municipality, a township

or a school district, is indebted to the public treasury, full knowledge of such findings should be given to the auditor or other accounting officer of such public corporation, as well as to the prosecuting attorney of the county and the attorney general of the state. It should then be made the duty of the prosecuting attorney, on behalf of the county, school district, township or any village, not having a solicitor, to promptly bring a civil action to recover the money if it is not paid into the public treasury by the delinquent official, and further it should be made the duty of the solicitor of any city, whose funds have been thus misappropriated, to bring such action for their immediate recovery. If the findings of such examiners show that the misuse or misapplication of public funds violates some criminal statute, then it should be made the duty of the prosecuting attorney to institute criminal proceedings. In either case, upon the failure or refusal of the local authorities, full power should be given to the attorney general to proceed both civilly and criminally against the derelict officials. In the present state of the law the respective duties are not clearly defined, and while this department has always insisted upon prompt action by the prosecuting attorneys, and has prepared to act where local efforts have failed, it would be well to leave no excuse for delay or misconception of duty.

**Strengthen
the Anti-
Trust Laws.**

Experience in this office during the last two years has shown that the anti-trust laws need strengthening in several important respects. In the first place, what may be termed the civil remedy of the state for violation of the anti-trust law is not clearly expressed, while the penal provisions of the statute do not determine explicitly whether the offense to be punished is a felony or a misdemeanor; and this oversight is a grave omission. Section 2 of the act declares that for a violation of any of its provisions it shall be the duty of the attorney general or the prosecuting attorney of the proper county to institute "proper suits or quo warranto proceedings in a court of competent jurisdiction in any of the county seats" where the corporation exists; and further that "when such suit is instituted by the attorney general in quo warranto, *he may also bring any such suit in the supreme court of the state,*" etc. for the forfeiture of the charter rights, etc. of the corporation. In view of the fact that one suit in quo warranto can both dissolve the illegal combination and forfeit the charters of the offending corporations, it is difficult to understand why two were provided, or whether two proceedings are necessary in order to completely vindicate the law.

As to the criminal provisions of the anti-trust law, it may be observed that while these have been upheld by the supreme court in the recent case to which attention was called in the last annual report of this department, there is no such satisfactory definition of the crime called "a conspiracy against trade" in section 4 of the act as makes clear whether it is a felony or misdemeanor. This section provides that any

one offending against the law "shall be punished by a fine of not less than \$50.00 nor more than \$5,000 or be imprisoned not less than six months nor more than one year or by both such fine and imprisonment." By section 6794 of our Revised Statutes it is provided that when the word "imprisoned" is used and the context does not otherwise require, it shall be construed to mean imprisoned in the county jail. If it follows from this that the offence defined is a misdemeanor it will be seen that the three year statute of limitations would apply and the state would often be prevented from punishing offenders; while, on the other hand, if the offense is a felony and no limitation prevails, the officers or agents of corporations or others engaged in unlawful combinations might seek to escape the giving of testimony no matter when the forbidden agreement was made, on the ground that such testimony would tend to incriminate them. I earnestly recommend that these sections of the anti-trust law be re-drafted and strengthened. The law as it stands is capable of rigid enforcement and has survived the test of constitutionality both as to its civil and criminal features, but in the particulars I have suggested it can be improved to the advantage of the state.

Protect Witnesses in Anti-Trust Cases.

In one other respect an amendment to the Valentine-Stewart act would make it more effective. As early as possible a provision should be inserted declaring that no person shall be excused from attending and testifying, or from producing books, papers, contracts, agreements or any document in obedience to any proper subpoena or other order of any court of competent jurisdiction, commissioner, referee, master, notary, or other such officer in any prosecution, trial or proceeding under the provisions of this act, for the reason that the testimony or evidence required of him might tend to criminate him or subject him to any penalty; but that no person shall be prosecuted or subjected to any penalty for or on account of any transaction, matter or thing concerning which he may testify or produce evidence, documentary or otherwise, before any such court or officer in obedience to any such subpoena. If this were done the procuring of competent evidence in suits brought under the anti-trust laws of the state would be made much easier and many offending combinations in restraint of trade, which now escape the law, would be destroyed. If the amendments here suggested are put into the form of legislation it is highly important that they should expressly be made to apply to pending proceedings under the present act.

Penalties Under the Willis Law.

Next in importance to the amendments herein suggested to the anti-trust laws are those which experience has shown would improve the so-called "Willis Law," which requires private corporations to pay an annual fee of one-tenth of one per cent of their capital stock for the continuing privileges they enjoy from the state. The revenue derived from this source is between \$900,000 and \$1,000,000 every year, and no measure of like character has

given more general satisfaction. In the practical operation of the law, however, it has been found unwise and often unjust to exact the penalties required to be paid by such corporations as fail to comply with its provisions. The governor, secretary of state and attorney general are made to constitute a board of remissions and upon good cause being shown may, in their discretion, remit the penalty or any part of the same. For the first two or three years after the passage of this act and before its requirements were generally known and understood, there was a natural reluctance on the part of these officers to insist upon the penalties provided. But now that the act has been in force so long that every corporation, foreign or domestic, doing business in the state, either is, or ought to be, complying with its requirements, it would seem proper to withdraw from the state officers named the power to remit penalties and fix instead some graded and inflexible fee in addition to the annual payment, to be exacted for every day's delay after the time when such payment, as well as the reports required are to be made. This would encourage prompt obedience to the law, would prevent injustice between those who do and those who do not promptly obey, and would increase the revenues from this source. It is far better to provide a small penalty which is collected than a large penalty which is remitted.

In construing the Willis Law from time to time it has been found to lack completeness and clearness in one or two respects. It imposes a tax only upon corporations organized for profit and upon those organized not for profit and having no capital stock. There ought to be added an annual tax upon a corporation organized not for profit and having a capital stock. In addition the statute should more clearly distinguish between those companies not for profit which are required to pay an annual tax of \$1.00 and those which are required to pay an annual tax of \$10.00.

Public Contract Bonds.

In passing upon the forms of contracts by the trustees and other officers of the various state institutions, and in considering the proceedings incident to the letting of contracts and the construction of public buildings for the state, the advantage of an amendment to the existing laws upon the subject has been made manifest. It is often found necessary, after a contract has been awarded in pursuance of sections 785 et seq., of the Revised Statutes to make changes in the plans, specifications or materials which are made the basis of such contract, and the custom has been for the officers in charge of the institution where the work is to be done to make such alterations in the agreement with the contractor after the award, and after the bond given to secure the performance of the same has been executed. In view of the rule of law that any material alteration in a contract releases the surety upon the bond unless such surety consent thereto, I would suggest that the statutes upon this subject be so amended as to provide that no change in the plans, specifications or

materials embraced in any contract, after the award thereof has been made, shall have the effect to release the surety or sureties upon any bond given to insure the performance of such contract or any part thereof; and further that such provisions should be considered a part of every bond given under or in pursuance of the requirements of law with respect to such public improvements.

Bonds of Public Officers. Surety companies which guarantee the faithful performance of duty by persons holding places of public or private trust are organized under the provisions of section 3641 of the Revised Statutes, or if incorporated under the laws of another state may obtain their authority to do business in Ohio pursuant to the provisions of that statute. They are classed as insurance companies rather than as simple sureties, and in the form of policy adopted by them the restrictions, limitations and conditions upon the right of the insured to recover are so numerous and involved that the legal barriers to a recovery are often insurmountable. It is suggested that in view of the fact that this form of bond has become so prevalent the laws respecting it should be simplified.

The Banking Laws. This department is required by section 3739 R. S. to examine the articles of incorporation of banking institutions organized pursuant to Chapter 16, Title II, Part Second of the Revised Statutes and to certify to the sufficiency of the same. The examination of many of these articles, in order to see that they meet the requirements of the laws governing such institutions, leads to the conclusion that the chapter referred to should be carefully revised so as to make clear the amount of capital stock that shall be required for safe deposit and trust companies organized under section 3821a of the Revised Statutes and the capital stock of savings and loan associations as distinguished from such safe deposit and trust companies, and further to fix clearly the capital stock to be required of such corporations as are organized for the combined purposes of safe deposit and trust companies and savings and loan associations. At present the statutes upon this subject are merely an unintelligible jumble of words. It might further be suggested that some legislation is necessary to repair the effect of the decision of the supreme court in the case of Schumacher v. McCallip, 69 O. S. 500, which found unconstitutional many of the sections on this subject. But as this involves a question of legislative policy more than of legal consequences, no recommendation is made.

Title to Canal Lands. For many years a large part of the litigation in the office of the attorney general has consisted of suits to recover canal lands belonging to the state, or to defend the state's title to the same. In most cases the state's claim has been successfully asserted, but increasing danger in such controversies is found in the fact that no permanent monuments exist to mark the limits of the state's property embraced in this canals, basins and reservoirs. I am

informed by the canal commission that the reason such monuments have not been provided is that no adequate appropriation has been made for that purpose. It seems not improper to suggest that the state's title to any portion of the canal lands, which are growing in value every day, ought not to be jeopardized for the want of appropriate monuments to mark their boundaries.

**Opinions of
Attorneys
General.**

The office of the attorney general was established in 1846. During the sixty years which have elapsed since that time no attempt has been made by this department to preserve in a convenient and accessible form the official opinions rendered upon questions of law to the various departments, institutions and public officers of the state. Many of the book or pamphlet records containing these opinions have been kept in a junk heap of official papers and files in the basement of the judiciary building. Here was discovered the original opinion book of Mr. Henry Stanbery, the first attorney general, and in this was written out at length and apparently in the handwriting of the attorney general, all the opinions rendered during his service in this office. So with various other attorneys general who succeeded him. After a difficult search and a painstaking compilation the opinions during all the years preceding the time when they came to be published in the annual reports of the department, have been collected and prepared for convenient reference.

These opinions cover many questions of public importance which have not been passed upon by the courts of the state and the conclusions reached upon the points of law involved have not been accessible either to the public or to those specially interested in their determination. They have now been gathered into convenient form and will be shortly printed and bound. This has been done primarily for the use of the department and for the preservation of its records. But since they will be of some historical value and will be serviceable as well to other departments of the state, to the prosecuting attorneys of the various counties and generally to the bench and bar, it is suggested that as soon as the printing, indexing and binding are completed, such authority may be given for their distribution to the public law libraries of the state, or otherwise, as will serve the best purpose.

The work covers all the opinions rendered by the attorneys general from April 1846 to January 1904.

Respectfully submitted,

WADE H. ELLIS,
Attorney General.

IV.

CASES PENDING OR DISPOSED OF FROM JANUARY 1, 1905, TO
JANUARY 1, 1906.

I. Cases Pending in the Supreme Court January 1, 1906.

No. 6782.

State of Ohio ex rel. Attorney General v. The Crescent Savings &
Loan Company, of Toledo, O.

August 16, 1899, petition filed.

No. 7682.

State of Ohio ex rel. Attorney General v. The Guarantee Savings &
Loan Company, Cleveland, O.

August 8, 1901, petition filed.

No. 7708.

State of Ohio ex rel. Attorney General v. The Northern Ohio Build-
ing & Loan Company.

August 29, 1901, petition filed.

No. 7822.

State of Ohio ex rel. Attorney General v. The Imperial Savings Com-
pany of Toledo, Ohio.

January 6, 1902, petition filed.

No. 9749.

The State of Ohio ex rel. Wade H. Ellis, Attorney General, v. The
Ohio Fire Insurance Association.

October 16, 1905, petition in error to circuit court of Hamilton
County filed.

**II. Cases Disposed of in the Supreme Court from January 1, 1905, to
January 1, 1906.**

No. 5853.

**State of Ohio ex rel. Attorney General v. The Cincinnati, Hamilton
& Dayton Ry. Co.**

December 31, 1897, petition in quo warranto filed.

October 17, 1905, report of master commissioner finding for plaintiff confirmed.

No. 8681.

State v. Pearly W. Gage.

October 9, 1903, petition filed.

March 21, 1905, judgment of circuit court reversed and common-pleas affirmed.

No. 8713.

State of Ohio ex rel. Attorney General v. Toledo Home Telephone Co.

November 12, 1903, petition filed.

February 28, 1905, demurrer to answer overruled and petition dismissed.

No. 8993.

**State of Ohio ex rel. Attorney General v. The Board of Deputy State
Supervisors of Cuyahoga County et al.**

May 10, 1904, petition filed.

March 28, 1905, demurrer to second defense of answer sustained, judgment of ouster and induction.

No. 9038.

State v. French.

June 9, 1904, petition filed.

January 3, 1905, judgment for plaintiff in error.

No. 9047.

**State of Ohio ex rel. W. D. Guilbert, Auditor of State, v. W. J.
Shumate, Auditor of Jackson County.**

June 14, 1904, petition filed.

May 23, 1905, demurrer to answer sustained. Peremptory writ of mandamus allowed.

No. 9089.

Robert H. Jeffrey, Mayor of the City of Columbus, Ohio, v. State of Ohio ex rel. James M. Butler, City Solicitor, Etc.

July 11, 1904, petition filed.

June 27, 1905, judgment affirmed.

No. 9092.

State of Ohio ex rel. George M. Montgomery v. Disney Rogers, et al., Judges of the Court of Common Pleas, Mahoning County.

July 12, 1904, petition filed.

January 3, 1905, demurrer to petition sustained. Petition dismissed.

No. 9113.

State v. F. M. Stoker.

July 26, 1904, petition filed.

April 11, 1905, judgment for plaintiff in error.

No. 9133.

State ex rel. The Fidelity and Deposit Co., v. Vorys, Supt., etc.

August 8, 1904, petition filed.

June 13, 1905, petition dismissed.

No. 9233.

State v. Springfield Underwriters' Mutual Fire Insurance Co.

November 5, 1904, petition filed.

October 10, 1905, judgment of circuit court affirmed.

No. 9448.

The State of Ohio ex rel. Wade H. Ellis, Attorney General, v. The Union Terminal Railroad Company.

April 6, 1905, petition in error filed.

May 23, 1905, judgment of circuit court affirmed.

No. 9431.

Ellsworth Glenn v. The State of Ohio.

March 28, 1905, petition in error filed.

December 5, 1905, judgment of circuit court affirmed.

No. 9487.

The State of Ohio ex rel. Physicians Defense Company v. Lewis C Laylin, Secretary of State.

May 1, 1905, petition in error filed.

November 28, 1905, judgment of circuit court affirmed.

No. 9705.

The State of Ohio ex rel. C. R. Hornbeck, Prosecuting Attorney, v. S. W. Durflinger, Judge of the Court of Common Pleas.

September 5, 1905, petition in mandamus filed.

December 22, 1905, demurrer to petition overruled and writ of mandamus allowed.

**Cases Pending or Disposed of in Circuit Courts from January 1, 1905, to
January 1, 1906.**

Cuyahoga County.

No. 3847.

**State ex rel. Wade H. Ellis, Attorney General, v. The Indemnity
Savings and Loan Co.**

Oct. 13, 1905, quo warranto, W. E. Guerin and J. R. Krauss,
trustees.

Franklin County.

No. 1882.

**State of Ohio ex rel. J. M. Sheets, Attorney General, v. The Provident
Savings Company.**

Final report of trustees filed.

No. 2012.

**State of Ohio ex rel. J. M. Sheets v. The Business Men's Athletic
Club.**

Dismissed.

No. 2059.

**State of Ohio ex rel. J. M. Sheets, Attorney General, v. The Harrison
Mutual Burial Association.**

Pending.

No. 2087.

**State of Ohio ex rel. J. M. Sheets, Attorney General, v. The Hocking
Valley Railway Company.**

Quo warranto. Pending.

No. 2136.

State of Ohio v. S. L. Douglass.

Petition in error filed June 25, 1904. Pending.

No. 2140.

**State of Ohio ex rel. Wade H. Ellis, Attorney General, v. A. Booth
and Company.**

Quo warranto. Pending.

No. 2187.

Gustavus A. Doren v. Joseph J. Fleming.

Petition in error filed October 11, 1904.

Judgment of Common Pleas Court reversed March 27 1905.

No petition in error filed in Supreme Court.

No. 2189.

State of Ohio ex rel. Wade H. Ellis, Attorney General, v. The Union Terminal Railway Company.

March 27, 1905, demurrer to answer overruled and final judgment rendered against plaintiff. (See Supreme Court proceedings.)

No. 2363.

The State of Ohio ex rel. Wade H. Ellis, Attorney General, v. The Miami and Erie Canal Transportation Company.

Oct. 10, 1905, Petition in quo warranto filed.

Nov. 6, 1905, answer of the Miami and Erie Canal Transportation Co. filed.

Dec. 6, 1905, answer of the Cincinnati Trust Co. filed. Pending.

Ross County.

State of Ohio v. W. P. Bowers.

Pending.

Cases Pending or Disposed of in Courts of Common Pleas from January 1, 1905, to January 1, 1906.

Cuyahoga County.

The State of Ohio ex rel. Wade H. Ellis, Attorney General, v. The Home Mutual Fire Insurance Co.

April 5, 1905, petition filed. P. H. Keiser appointed receiver.

Erie County.

No. 9478.

The Sandusky Fish Company v. The State of Ohio.

Action for money. Pending.

Christina Kuebler v. The State of Ohio.

Involving inheritance tax law. \$2,396.64 recovered for State.

No. 9512.

H. C. Payson v. The State of Ohio.

Action for money. Pending on demurrer to petition.

Franklin County.

No. 38917.

The Fultonham Brick and Tile Company v. Columbus Construction Company, Trustees Ohio State University, et al.

Action for money. Pending.

No. 42736.

State of Ohio v. Columbus Construction Company et al.

Action on contractor's bond. Pending.

No. 44762.

State of Ohio v. The Sunlight Gas Company.

Pending on motion of defendant.

No. 45356.

State of Ohio v. John L. Wilgus.

Pending awaiting decision of Circuit Court in State of Ohio v. S. L. Douglass.

No. 45357.

State of Ohio v. Howard Adamson.

Pending awaiting decision of Circuit Court in State of Ohio v. S. L. Douglass.

No. 45950.

Clifton C. Evans v. The Board of Public Works.

Dismissed at costs of plaintiff.

No. 47080.

State of Ohio v. The Ohio River & Western Ry. Co.

To recover penalty for operation of cars without air brake automatic coupler equipment. Pending.

No. 47841.

State of Ohio v. The Columbus Transfer Company et al.

Injunction, pending.

No. 47842.

State of Ohio v. The National Broom Co. and American Surety Co.

Pending.

No. 49611.

T. H. Hill v. State of Ohio.

Error to Police Court of the City of Columbus.

No. 49910.

George B. Barlow v. Orrin B. Gould, Warden Ohio Penitentiary.

Sept. 9, 1905, petition for writ of habeas corpus filed.

Sept. 11, 1905, judgment for defendant.

No. 49652.

William E. Iler v. Charles W. Heyl, Charles R. Dixon and King G. Thompson.

July 1, 1905, petition filed. Pending.

In addition to the foregoing cases in the Common Pleas Court of Franklin County, during the year 1905 proceedings were instituted

against fifty-six corporations to recover taxes and penalties under the Willis law, the defendants being as follows:

- | | |
|--|--|
| *The Wales Oil and Gas Co., | American Chemical Fire Extinguisher Co., |
| *Santa Clara Commercial Co., | *Laurel Manufacturing Co., |
| *Pike Opera House Co., | Keim Wall Paper Co., |
| Kepler Brothers Co., | *National Valve Co., |
| *Empson Confection Co., | *Marietta Boiler Works Co., |
| Cincinnati Stone and Brick Painting Co., | Washington Building Co., |
| Chusit Gum Co., | *Bingham-Jackson Co., |
| Ohio Valley Chemical Co., | *Elliott-Fisher Co., |
| *Tennis Railway Equipment Co., | *Osborn Morgan Co., |
| *Sanitary Laundry Machine Co., | William J. F. Reynolds Co., |
| *Ritter Electrical Co., | *F. M. Walsh Co., |
| *Muskingum Coal and Railroad Co., | Wyldwood Heights Improvement Co., |
| *Tanner Shoe Mfg. Co., | Buckey Paint and Varnish Co., |
| *Pope Brothers Moulding Co., | Fredericksburg Brick and Coal Co., |
| George C. Beck Box and Lumber Co., | Kuryer Ohioski Pub. Co., |
| Granite Surface Co., | *Maxwell Rolfe Stone Co., |
| Watts Mfg. Co., | *Crystal Ice and Storage Co., |
| O'Dell Company, | *D. C. Curry Lumber Co., |
| Consumers' Sampling and Distilling Co., | Fredonia Mfg. Co., |
| *Dr. Phillips Electric Bath Co., | Erie Realty Co., |
| Normandy Real Estate Improvement and Building Co., | Highland Building Co., |
| *Mercantile Soliciting and Guaranty Co., | Irondale Coal Co., |
| Ohio Machinery Co., | Hurd Coal Co., |
| United States Paint and Glass Co., | *Joyce Fish Co., |
| Victor Water Heater and Mfg. Co., | *Norwalk Piano Co., |
| Walker Lead Co. | Reemsnyder Slate Co., |
| | *Youngstown Art Glass Co., |
| | Nice Coal Co., |
| | *New York and Lima Oil Co., |
| | *Foyer Steel Stamping Co. |

* Settled and dismissed at cost of defendant.

Settlement and dismissal at the cost of the defendant was had in 1905 in cases filed during the year 1904 and pending in the Common Pleas Court of Franklin County against the following corporations:

- | | |
|--------------------------------|----------------------------------|
| The Belmont Coal Co., | Miamisburg Paper Co., |
| Bettsville Brick and Tile Co., | Norwalk Foundry and Machine Co., |
| Cambridge Springs Bath Co., | Prudential Trust Co., |
| Independent Brewing Co., | Sun Publishing Co., |
| Independent Novelty Co., | Thurman Chemical Co., |
| Joffe, George Co., | Washington Base Ball Co. |
| Messenger Publishing Co., | |

Hamilton County.

No. 116011.

The State of Ohio v. Jacob Mandery.

Judgment for defendant.

No. 126180.

George E. Klem v. The Ohio Farmers' Insurance Co, et al.

Pending.

W. D. Guilbert, Auditor of State of the State of Ohio, v. The Franklin Bank.

June 24, 1905, petition filed.

State of Ohio ex rel. Wade H. Ellis, Attorney General, v. The Ohio Fire Insurance Co.

June 13, 1905, petition filed.

Judgment for defendant.

In Supreme Court.

Lucas County.

No. 52918.

State of Ohio v. Sanford H. Howland, et al.

Action on bond. Judgment against defendant.

Nov. 16, 1905, judgment \$1,200 and costs for plaintiff. Judgment paid.

No. 54535.

Eben W. Norton v. A. I. Vorys, Superintendent of Insurance of the State of Ohio.

Dec. 29, 1905, petition filed.

Montgomery County.

No. 13097.

The State of Ohio v. Chris. G. Kellner.

Verdict for the plaintiff.

*Perry County.***Elizabeth M. Hamilton v. Harvey Walker.**

Pending.

Criminal Proceedings were Instituted Under the Direction of the Attorney General as follows:

For violation of pure food laws.....	243
For violation of employment agency laws.....	9
For violation of medical registration laws.....	6
For violation of pharmacial laws	17
For violation of stationary engineer laws.....	12
For violation of child labor laws.....	95
For violation of fish and game laws.....	47

V.

DETAILED REPORT OF THE ATTORNEY GENERAL.

**MONEY COLLECTED AND COVERED INTO THE STATE TREASURY BY
THE ATTORNEY GENERAL FROM DECEMBER 31, 1904,
TO JANUARY 1, 1906.**

Date.		From whom received.	Amount	
1905.			Amount collected.	covered into State Treas.
Jan.	3.	The Pioneer Stove Co.....	\$1,195 25	\$1,195 25
	3.	" P. Hayden Saddlery Hardware Co.....	2,757 37	2,757 37
	12.	" National Broom Co.....	1,000 00	1,000 00
	12.	" Brown, Hinman, Huntington Co.....	2,350 05	2,350 05
	16.	" Geo. B. Sprague Cigar Co.....	1,599 33	1,599 33
	16.	" Columbus Bolt Works.....	3,921 98	3,921 98
	23.	" E. B. Lanman Co.....	1,254 20	1,254 20
	31.	" P. Hayden Saddlery Hardware Co.....	2,699 70	2,699 70
Feb.	10.	" National Broom Co.....	1,000 00	1,000 00
	10.	" Geo. B. Sprague Cigar Co.....	1,394 57	1,394 57
	10.	" Pioneer Stove Co.....	1,293 69	1,293 69
	14.	" E. B. Lanman Co.....	1,274 95	1,274 95
	15.	" Brown, Hinman, Huntington Co.....	2,302 75	2,302 75
	15.	" Columbus Bolt Works.....	3,763 29	3,763 29
	27.	" National Broom Co.....	1,000 00	1,000 00
	28.	" P. Hayden Saddlery Hardware Co.....	2,906 70	2,906 70
Mch.	6.	" Pioneer Stove Co.....	1,239 90	1,239 90
	13.	" Geo. B. Sprague Cigar Co.....	1,491 53	1,491 53
	15.	" Brown, Hinman, Huntington Co.....	2,468 00	2,468 00
	16.	" Columbus Bolt Works.....	4,324 78	4,324 78
	16.	" E. B. Lanman Co.....	1,396 05	1,396 05
	31.	" P. Hayden Saddlery Hardware Co.....	2,918 25	2,918 25
April	5.	" Geo. B. Sprague Cigar Co.....	1,503 60	1,503 60
	6.	" " " ".....	1,414 53	1,414 53
	14.	" Brown, Hinman, Huntington Co.....	2,489 10	2,489 10
	15.	" Columbus Bolt Works.....	4,382 85	4,382 85
	17.	" E. B. Lanman Co.....	1,526 12	1,526 12
	17.	" National Broom Co.....	1,000 00	1,000 00
	17.	" Pioneer Stove Co.....	1,215 15	1,215 15
May	1.	" P. Hayden Saddlery Hardware Co.....	2,741 02	2,741 02
	15.	" National Broom Co.....	2,000 00	2,000 00
	15.	" Brown, Hinman, Huntington Co.....	2,343 10	2,343 10
	16.	" Columbus Bolt Works.....	4,050 68	4,050 68
	17.	" E. B. Lanman Co.....	1,392 62	1,392 62
	18.	" Pioneer Stove Co.....	1,203 07	1,203 07
	31.	" P. Hayden Saddlery Hardware Co.....	3,034 50	3,034 50
June	6.	" Geo. B. Sprague Cigar Co.....	1,735 30	1,735 30
	14.	" Brown, Hinman, Huntington Co.....	2,691 80	2,691 80
	16.	" Columbus Bolt Works.....	4,624 04	4,624 04

**Money Collected and Covered into the State Treasury by the Attorney
General from December 31, 1904, to January 1, 1906.— Concluded.**

		Amount	
		covered into	
Date.	From whom received.	collected.	State Treas.
June 17.	" E. B. Lanman Co.....	1,629 35	1,629 35
21.	" Pioneer Stove Co.....	1,259 37	1,259 37
July 3.	" P. Hayden Saddlery Hardware Co.....	2,772 45	2,772 45
5.	" Geo. B. Sprague Cigar Co.....	1,778 70	1,778 70
14.	" Brown, Hinman, Huntington Co.....	2,444 50	2,444 50
16.	" Columbus Bolt Works.....	4,224 77	4,224 77
16.	" E. B. Lanman Co.....	1,467 40	1,467 40
31.	" National Broom Co.....	1,000 00	1,000 00
31.	" P. Hayden Saddlery Hardware Co.....	3,005 47	3,005 47
Aug. 3.	" Pioneer Stove Co.....	1,239 70	1,239 70
8.	" Geo. B. Sprague Cigar Co.....	1,975 75	1,975 75
12.	" National Broom Co.....	1,000 00	1,000 00
16.	" E. B. Lanman Co.....	1,655 50	1,655 50
16.	" Columbus Bolt Works.....	4,628 60	4,268 60
16.	" Brown, Hinman, Huntington Co.....	2,458 40	2,458 40
18.	" National Broom Co.....	1,369 45	1,369 45
26.	" National Broom Co.....	873 59	873 59
31.	" P. Hayden Saddlery Hardware Co.....	2,948 10	2,948 10
Sept. 1.	" National Broom Co.....	570 33	570 33
8.	" Geo. B. Sprague Cigar Co.....	1,910 30	1,910 30
16.	" E. B. Lanman Co.....	1,659 22	1,659 22
16.	" Columbus Bolt Works.....	4,720 21	4,720 21
18.	" Brown, Hinman, Huntington Co.....	2,255 90	2,255 90
30.	" P. Hayden Saddlery Hardware Co.....	2,788 50	2,788 50
Oct. 6.	" Geo. B. Sprague Cigar Co.....	1,955 10	1,955 10
6.	" Lattimer, Williams Mfg. Co.....	1,162 24	1,162 24
14.	" Brown, Hinman, Huntington Co.....	2,090 90	2,090 90
16.	" Columbus Bolt Works.....	4,570 16	4,570 16
20.	" E. B. Lanman Co.....	1,628 38	1,628 38
25.	" Lattimer, Williams Mfg. Co.....	1,305 28	1,305 28
31.	" P. Hayden Saddlery Hardware Co.....	3,009 60	3,009 60
31.	" Baldwin Forging and Tool Co.....	738 25	738 25
Nov. 6.	" Lattimer-Williams Mfg. Co.....	1,127 55	1,127 55
11.	" Geo. B. Sprague Cigar Co.....	2,200 63	2,200 63
16.	" Columbus Bolt Works.....	5,034 77	5,034 77
22.	" E. B. Lanman Co.....	1,763 05	1,763 05
29.	" P. Hayden Saddlery Hardware Co.....	3,203 93	3,203 93
Dec. 13.	" Geo. B. Sprague Cigar Co.....	2,032 28	2,032 28
15.	" E. B. Lanman Co.....	1,681 88	1,681 88
16.	" Lattimer-Williams Co.....	1,233 58	1,233 58
16.	" Columbus Bolt Works.....	4,860 20	4,860 20
27.	" Pioneer Stove Co.....	1,201 17	1,201 17
30.	" P. Hayden Saddlery Hardware Co.....	3,185 10	3,185 10
Total		\$180,519 43	\$180,519 43

RECAPITULATION.

The Brown, Hinman, Huntington Co.....	\$23,894 50
Columbus Bolt Works	53,106 33
The E. B. Lanman Co	18,328 72
The Geo. B. Sprague Cigar Co.....	20,991 62
The P. Hayden Saddlery Hardware Co.....	37,970 69
The Pioneer Stove Co.....	16,675 95
The National Broom Co.....	10,813 37
The Baldwin Forging & Tool Co.....	738 25
	<hr/>
Total	\$180,519 43

**COLLECTIONS FROM CORPORATIONS DELINQUENT FOR FEES AND
TAXES UNDER THE CORPORATION LAWS.**

Ajax Elevator and Machine Co.....	55 00	Novelty Sign Co.....	25 00
American Marble Toy Mfg. Co.....	10 00	Oak Sanitarium Co.....	10 00
American Mfg. Co.....	5 00	Ohio Lead and Smelting Co.....	23 00
American Structural Iron Co.....	30 00	Pangburn Reversible Window Co...	10 00
Ashtabula Brewing & Cold Storage Co.....	15 00	Pape Bros. Moulding Co.....	128 10
Avenue Improvement Co.....	5 00	Philip Carey Mfg. Co.....	800 00
Berger Oil Co.....	15 00	Pike Building Co.....	52 00
Behrens Combination Wagon-bed Co.	20 00	Pike Opera House Co.....	15 00
Bell Coal Co.....	10 00	Piqua News Pub. Co.....	10 00
Bowling Green Canning Co.....	10 00	Polish-American Medicine Co.....	10 00
Burton Farm Garden Co.....	10 00	Rarig Engineering Co.....	200 00
Canton Coal Mining Co.....	5 00	Reed Machinery Co.....	25 00
Central Oil Co.....	10 00	Reemsnnyder Slate Co.....	20 00
Chusit Gum Co.....	10 00	Reliable Furniture Co.....	10 00
Cincinnati, Columbus and Wooster Tp. Co.....	150 00	Reserve Construction Co.....	10 00
Cleveland Amusement Co.....	65 00	Ritter Electrical Co.....	18 40
Columbus Realty Co.....	10 00	Rotary Engine and Tool Mfg. Co..	50 00
Columbus Sand and Dredging Co..	15 00	Sanitary Laundry Machine Co.....	10 50
Conant-Gosline Co.....	10 00	Santa Clara Commercial Co.....	10 00
Crown Shoe Mfg. Co.....	5 00	Tanner Shoe Mfg. Co.....	65 00
Crystal Ice and Storage Co.....	20 00	Timpkin Roller Bearing Axle Co...	95 18
Columbus Implement Co.....	10 00	Tennis Railway Equipment Co.....	10 00
Deters Trolley Guide Co.....	15 00	Thornburg Horse Co.....	10 00
Eastern Tube Co.....	5 00	Toledo Fuel Co.....	30 00
Electrical Supply & Construction Co.....	10 00	Union Bank and Savgs Co.....	10 00
Empson Confection Co.....	10 00	Union Banking Co.....	5 00
Fairview Butter and Cheese Co....	5 00	United States Bond and Stock Co..	10 00
Farmers' Elevator Co.....	10 00	Up-to-date Music Co.....	10 00
F. M. Walsh Co.....	26 82	Washington Base Ball Co.....	25 00
Franklin Real Estate Co.....	40 00	Wales Oil and Gas Co.....	21 00
Frizell Candy Co.....	10 00	Walker Lead Co.....	200 00
Fulton Dairy Co.....	20 00	Wayne Silica Sand Co.....	20 00
Fowler Market Co.....	30 00	Wolfrun Coal Co.....	127 50
Garihaldi Hall Co.....	10 00	Wood Mfg. Co.....	10 00
German Realty Co.....	10 00	Wildwood Heights Improvements Co	20 00
Glasbrite Co.....	11 60	X-Ray Medicine Co.....	1 00
Harrison Printing and Mfg. Co....	10 00	Youngstown Garbage Co.....	5 00
International Coal Co.....	100 20	Youngstown Pure Milk Co.....	47 50
Joyce Fish Co.....	20 00	Zeigler Filter and Pottery Co.....	5 00
Kenton Machine Works Co.....	10 00	Joseph Joseph & Bros. Co.....	1,500 00
Kenton Marble and Granite Co....	25 00	Cincinnati Rolling Mill and Tin Plate Co.....	1 00
Kuryer Ohioski Pub. Co.....	10 00	Shaler Mfg. Co.....	28 55
Laurel Mfg. Co.....	20 00	Ohio Packing and Storage Co.....	20 00
Mahoning and Shenango Valley Pub. Co.....	10 00	Henry Brand Wine Co.....	30 00
Maher Wheel and Foundry Co....	80 00	John Ainsfield Co.....	300 00
Marion Oil and Gas Co.....	36 00	Foerster Van Ness Co.....	15 00
Maxwell Rolf Stone Co.....	50 00	D. W. Fitton Co.....	103 00
Medina Foundry Co.....	12 50	Clinton Creamery Co.....	40 00
Mercantile Soliciting and Guaranty Co.....	15 00	American Engineering Co.....	50 00
Miller Company.....	100 00	Bigalow Fruit Co.....	200 00
Motor Truck and Vehicle Co.....	20 00	Builders' Exchange Co.....	3 00
Monarch Fire Clay Co.....	5 00	Cleveland Salt Co.....	500 00
Mt. Vernon Ice, Coal & Milling Co.	15 00	Cleveland Chamber of Commerce...	30 00
Muskingum Coal and Railroad Co..	10 00	Standard Car Wheel Co.....	185 40
National Gear Co.....	18 00	F. W. Roberts Co.....	94 82
National Valve Co.....	75 00	McWatters-Dolan Co.....	97 00
Northwest Oil Co.....	10 00	Harris Mfg. Co.....	42 00
Norwalk Piano Co.....	10 00	W. J. Gallaher Co.....	1 00
		Goff Kirby Coal Co.....	43 50
		Vulvan Chemical Co.....	40 00
		Utopian Club Co.....	3 00
		Star Baking Co.....	44 00

Collections from Corporations Delinquent for Fees and Taxes Under the Corporation Laws.—Continued.

Time Electric Co.....	30 00	Lake Shore Novelty Co.....	50 00
Smeed Box Co.....	90 00	Linen Thread Co.....	10 00
Scott Wild Co.....	30 00	Morrow Brewing Co.....	25 00
D. L. Scheier Furniture Co.....	92 40	Marietta Boiler Works Co.....	5 00
Louis Lipp Co.....	157 50	Marine Boiler Co.....	125 00
Cuvier Club.....	4 00	Mueller Chemical Co.....	100 00
H. W. Bohe Shoe Co.....	120 00	Mambourg Window Glass Co.....	30 00
Ebbert & Richardson Co.....	40 00	National Glass Co.....	1,185 89
Palm Brothers Co.....	200 00	Oxygen Chemical Co.....	41 67
Millcreek Wagon Co.....	60 00	Osborn-Morgan Co.....	100 00
Weinrich Schneider Co.....	30 00	Okeniver Oil Co.....	500 00
Rand Hotel Co.....	40 00	Octo Oil Co.....	42 28
Steubenville Wall Paper Co.....	184 20	Oriental Powder Mills Co.....	15 00
Fostoria Oil & Gas Co.....	80 00	Peninsula Brick and Tile Co.....	40 00
Ironton Cross Tie Co.....	200 00	Pease Co.....	17 53
Milliken Gibson Co.....	45 00	Packard Motor Co.....	31 45
Cooper Hydraulic Co.....	300 00	Ray Automatic Machine Co.....	200 00
City Transfer and Storage Co.....	178 10	Ridgeland Coal and Railway Co....	50 00
American Motor Carriage Co.....	500 00	Republican Publishing Co.....	10 00
Thorman Chemical Co.....	30 00	Standard Carriage and Wagon Co..	5 00
Sun Publishing Co.....	30 00	St. Marys Consolidated Co.....	200 00
Messenger Publishing Co.....	40 00	St. Mary's Franco-American Petrol-	
Geo. Joffee Co.....	30 00	eum Co.....	60 00
Bettsville Brick and Tile Co.....	80 00	Sattlery Manufacturing Co.....	5 00
Miamisburg Paper Co.....	300 00	Standard Millwork Co.....	27 86
Flint Kidge Coal Co.....	40 00	Stanton Park Amusement Co.....	20 00
A. H. Heisey Co.....	645 00	Shelby Stove and Mnfg. Co.....	70 00
Akron Oil Co.....	20 00	Toledo Asphalt Co.....	5 00
American Fire Engine Co.....	108 83	Toledo Billiard Ball Co.....	35 00
Akron Manufacturing Co.....	30 00	Treat & Crawford Co.....	10 00
Allegheny Quarry Co.....	125 00	Twentieth Century Coal Co.....	60 00
American Writing Machine Co.....	10 00	Union City Improvement Co.....	10 00
Bookside Co.....	50 00	Un it y Improvement and Develop-	
Booklovers' Library Co.....	20 35	ment Co.....	5 00
Ruckeye Lime Co.....	250 00	Union Potteries Co.....	5 00
Business Mens' Credit Co.....	10 00	United Shoe Machinery Co.....	188 81
Boston Piano and Organ Co.....	100 00	United States Gypsum Co.....	242 20
Barberton Potter Co.....	150 00	William Biggs, Sr., Co.....	65 00
Brunton Sanitarium Co.....	5 00	Warren Electric Mfg. Co.....	200 00
Commercial Adding Machine Co....	100 00	W. L. Douglass Shoe Co.....	21 39
Crescent Appliance Co.....	5 00	Wooster Preserving Co.....	50 00
C. H. Booton Co.....	10 00	Columbus Realty Co.....	200 00
Cleveland Lima Oil Co.....	100 00	Stray Oil Co.....	33 33
Columbus Land Co.....	50 00	Security Warehousing Co.....	10 00
Columbus Pottery Co.....	100 00	Roanoke Oil and Gas Co.....	10 00
Co-Operative Securities Co.....	5 00	Grant Steel Fence Co.....	10 00
Columbus Steel Rolling Shutter Co.	50 00	M. L. Williams Coal and Coke Co..	75 00
Densmore Typewriter Co.....	5 00	National Car Wheel Co.....	194 35
David Williams Co.....	10 00	Toledo Stamping Co.....	305 00
Expanded Metal Fire Proofing Co..	10 00	Peacock Coal Co.....	300 00
Early's Mercantile Co.....	10 00	C. & G. Cooper Co.....	600 00
Eureka Oil and Gas Co.....	27 03	Syracuse Coal and Salt Co.....	505 00
Enamel Steel Tile Co.....	50 00	C. Crane & Co.....	1,200 00
Farmers' Co-Operative Milling Co..	11 00	Jewett Car Co.....	1,200 00
Fields-Evans Iron Co.....	130 00	Kyle Art Glass Co.....	67 50
Fred J. Myers Mfg. Co.....	125 00	Nicola Brothers Co.....	39 08
Forsythe Pattern Co.....	100 00	National Dock and Fuel Co.....	5 00
Gamewell Auxilliary Fire Alarm Co.	10 00	Owen China Co.....	200 00
Gombert Oil, Gas and Coal Co.....	305 00	Oakland Press Brick Co.....	225 00
Hammond Co.....	10 00	Standard Ball Co.....	10 00
Hub Transfer Co.....	200 00	Slater Poston Coal Co.....	1 00
Keener Oil and Gas Co.....	350 00	American Steel Foundry Co.....	645 16
King Supply Co.....	10 00	American Toy and Advertising Co..	22 00
Laning Co.....	600 00	Burt Amusement Co.....	10 00
Linden Oil Co.....	10 00	Buckeye Glass Co.....	20 00

Collections from Corporations Delinquent for Fees and Taxes Under the Corporation Laws.—Continued.

Belmont Shoe Co.....	105 00	F. B. Stewart Granite Co.....	38 70
Campbell-Bosworth Machinery Co...	33 70	Riverside Bridge Co.....	200 00
Churchill Co.	10 00	Strong Enamel and Stamping Co....	184 00
Corrugated Elbow Co.....	25 00	Nelsonville Coal and Land Co.....	105 00
Cherry Vale and Red Fork Oil Co.	5 00	Auerbach Bros. & Co.....	40 00
Cleveland-Scranton Oil Co.....	505 00	Automatic Stamping Machine Co...	35 00
Colonial Theatre Co.	10 00	Bingham & Jackson Co.....	25 00
Cumberland Valley Coal & Coke Co.	5 00	Carborundum Co.	70 00
Dayton Foundry Co.....	75 00	Carson French Machine Co.....	126 59
Ehrman Catering Co.....	50 00	Central Publishing Co.....	3 00
Elliott-Fisher Co.	250 00	Clements Bros. Construction Co....	360 00
Euclid Motor Co.....	10 00	Cleveland Vapor Light Co.....	55 00
Electra Pure Water Co.....	10 00	Edmondson Co.	30 00
Fremont Fig. Co.....	150 00	National Dock and Fuel Co.....	305 00
Falls Rivet and Machine Co.....	200 00	McLain Arms Co.....	153 20
Foyer Steel Stamping Co.....	5 00	Murphy Varnish Co.....	251 57
Gateley & Brennan Co.....	10 00	Montreal Mining Co.....	241 00
Goshen Hill Coal Co.....	40 00	L. J. Mattison Co.....	30 00
Harrison Building Co.....	305 00	Meckel Bros. Co.....	134 00
Howe Drug Co.....	10 00	Martin Rawhide Belting Co.....	115 00
Harvey L. Reed Co.....	49 36	Library Bureau Co.....	50 00
Harrison Mercantile Co.....	10 00	Lake Carrier Oil Co.....	55 00
Howard Stove and Mfg. Co.....	47 36	Kellogg Switchboard and Supply Co.	69 94
Johnson Coal Co.....	100 00	Keasley & Mattison Co.....	74 94
Leader Co.	21 27	Electric Smelting and Aluminum Co	35 00
Layland Sand and Stone Co.....	500 00	Enterprise Printing Co.....	82 60
McIntire Creek Oil and Gas Co....	50 00	Excelsior Club	3 00
M. Campbell Fanning Mill Co....	15 00	Burke Bollenmeyer Co.....	116 00
Morris & Co.....	15 00	Central Supply and Construction Co.	100 00
Marshall & Huschart Mch. Co.....	10 00	Greenlawn Cemetery Ass'n.....	3 00
Marfield Milling Co.....	100 00	Frick Co.	40 00
Motor Storage and Mfg. Co.....	30 00	Syracuse Chilled Plow Co.....	60 00
Moulton Wireless Umbrella Co....	60 00	Pintsh Compressing Co.....	95 00
Northern Coal and Mining Co.....	10 00	Oliver Typewriting Co.....	20 00
Norwalk Iron and Steel Co.....	1,000 00	Sigler Bros. Co.....	300 00
National Loan and Investment Co..	50 00	Volksfreudn Pub. Ass'n.....	3 00
North and South Securities Co.....	50 00	West Disinfecting Co.....	60 00
Novelty Stamping Co.....	324 00	Whitehead-Hoag Co.	90 00
National Securities Co.....	10 00	Yawman Erbe Mfg. Co.....	65 00
Ohio Cereal Co.....	260 00	Wilbur Mercantile Agency.....	45 00
Ohio Copper Co.....	10 00	Mamolith Carbon Paint Co.....	102 26
Pressing & Orr Co.....	258 33	White Cooperage Co.....	40 00
Reflection Co.	50 00	Tennis Co.	58 32
Schatzinger Consolidated Realty Co.	1,000 00	Taxpayers' Ass'n	4 00
South Palmyra Coal Co.....	60 00	Robertson Sewing Machine Co....	100 00
Sorosis Shoe Co.....	20 00	Pfau Gold Mining & Reduction Co.	20 00
Tanner & Co.....	20 00	Homan Silver Plate Co.....	625 00
Triumph Oil and Refining Co.....	166 66	Metzger-Hill Co.....	90 00
United Box Board and Paper Co....	446 53	Medicated Kidney & Rejuvenating	
Union Fire Arms Co.....	150 00	Co.	315 00
United Grain Co.....	23 82	Chas. Barnes Co.....	40 00
Wooster Artificial Ice and Brewing		American Laundry Machine Co....	987 75
Co.	50 00	Cincinnati Steel Range and Furnace	
Warren Bros. Co.....	107 78	Co.	220 00
Wellston Fuel Co.....	15 00	Union Wax Parchment Co.....	263 66
Wauseon Muslin Underwear Co....	40 00	Oregonia Bridge Co.....	120 00
Wyandot Producing & Refining Co..	500 00	Fostoria Incandescent Lamp Co....	865 00
Western Railway Signal Co.....	60 00	Winchester "D" Handle Co.....	63 00
Williams Telephone & Supply Co...	50 00	Robinson & Grayes Sewer Pipe Co..	220 00
Firestone Fire and Rubber Co.....	137 42	Pope Tin Plate Co.....	2,113 33
Middleport Shoe Mnfg. Co.....	5 00	Unecda Brewing Co.....	40 00
Angeline Dock Co.....	75 00	Jos. Reed Gas Engine Co.....	36 22
Erie Brewing Co.....	467 59	National Sand and Stone Co.....	250 00
Harper Norton Shale Brick Co.....	300 00	Bradshaw China Co.....	200 00
Hamilton & Rossville Hydraulic Co.	90 00	Buckeye Portland Cement Co.....	505 00

**Collections from Corporations Delinquent for Fees and Taxes Under the
Corporation Laws.—Concluded.**

Brown Cochran Co.....	225 00	Cambridge Springs Bath Co.....	10 00
Norwalk Manufacturing Co.....	70 00	Steel Stove Construction Co.....	10 00
McGhee Coal Co.....	52 00	Loiselle Bread and Milk Co.....	255 00
Delphos Hoop Co.....	65 00	United Sheet and Tin Plate Co....	805 00
Wilson Oil and Gas Co.....	215 00	City Trust Co.....	187 29
C. Hanaka & Sons Co.....	5 00		
Miller Pasteurizing Co.....	1,525 00	Total	\$48,170 57
Gilliam Manufacturing Co.....	600 00	Oxford College Co.....	125 00
Young Repeating Arms Co.....	75 00		
Paid to Secretary of State.....			\$48,295 57

DISBURSEMENTS OF THE ATTORNEY GENERAL.

Special Counsel	\$20,018 86
Books and Furniture.....	528 47
Stenographic work	805 39
Costs in cases brought by state.....	1,070 41
Contingent expenses	2,632 48
All salaries fixed by law.....	10,000 00
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	\$35,055 61