110 OPINIONS

Telegraph Company the right, privilege and authority to construct, operate and maintain lines of telephone and telegraph including the necessary poles, wires and fixtures upon and over said lands, and upon and along the roads and highways adjoining said property, together with the right to cut all trees interfering with the construction and maintenance of said lines.

3. Under date of August 3, 1923, Joseph M. Wood, as executor of the estate of Clementine Wood filed an action in the Common Pleas Court of Franklin County, Ohio, against Robert P. Duncan as executor of the estate of Clara M. Duncan. On October 2, 1925, this action was dismissed by the court at plaintiff's costs, which costs, amounting to \$10.25 are unpaid. Said costs are a charge against the estate of said Clementine Wood.

- 4 The taxes for the year 1925, 1926 and 1927 are unpaid. These taxes, together with penalties thereon amount to \$405.00. The taxes for the year 1928 amount to \$135.37. All of the taxes here mentioned are a lien.
- 5. The abstract shows that there is an unpaid balance of \$60.25 on a special assessment laid for the improvement of the Hess road. The sixth, seventh and eighth installments of said assessment, together with interest and penalty thereon amounting in the aggregate to \$54.78 are due and payable in December, 1928.

I have examined the trustees' deed which he has executed pursuant to the order of the court in the case above referred to, and with certain minor corrections which have been made therein, I find said deed to be properly executed and acknowledged, and to be in form sufficient to convey to the State of Ohio a fee simple title to said property free from all entailments, limitations or conditions, but subject to the liens and encumbrances above referred to.

In connection with said abstract of title and trustees' deed, I have examined encumbrance estimate No. 5625, and find same to be properly executed. Said encumbrance estimate shows that there are sufficient balances in the property appropriation account to pay the purchase price of said property

I am herewith returning to you said abstract of title, trustees' deed and encumbrance estimate.

Respectfully,
GILBERT BETTMAN,
Attorney General.

75.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE CHESAPEAKE & OHIO RAILWAY COMPANY FOR THE ELIMINATION OF GRADE CROSSING NEAR THE VILLAGE OF MIAMITOWN, HAMILTON COUNTY, OHIO.

Columbus, Ohio, February 6, 1929.

HON. ROBERT N. WAID, Director of Highways, Columbus, Ohio.

Dear Sir:—You have submitted for my approval a contract between the State of Ohio, acting by and through Robert N. Waid, Director of Highways, as first party, the County of Hamilton, acting by and through its board of county commissioners, as second party, and The Chesapeake & Ohio Railway Company, as third party. This contract pertains to the elimination of a grade crossing over the tracks of The Chesapeake & Ohio, an Ohio railway company located in state highway No. 42, just east of the village of Miamitown, in Hamilton County, Ohio.

I have carefully examined said contract, and finding it in proper legal form I hereby approve and return the same to you.

Respectfully,
GILBERT BETTMAN,
Attorney General.

76.

APPROVAL, FINAL RESOLUTION ON ROAD IMPROVEMENTS IN HANCOCK COUNTY.

COLUMBUS, OHIO, February 8, 1929.

HON. ROBERT N. WAID, Director of Highways, Columbus, Ohio.

77.

APPROVAL, NOTES OF MARION TOWNSHIP RURAL SCHOOL DISTRICT, FRANKLIN COUNTY—\$130,000.00.

COLUMBUS, OHIO, February 8, 1929.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

78.

APPROVAL, DEED OF EASEMENT TO FLOOD CERTAIN LANDS OF THE GIRLS' INDUSTRIAL SCHOOL, DELAWARE, OHIO.

Columbus, Ohio, February 8, 1929.

Hon. H. H. Griswold, Director of Public Welfare, Columbus, Ohio.

Dear Sir:—There has been submitted for my approval deed of easement and release from the State of Ohio to the city of Columbus, granting the right to an easement to permanently flood certain lands of the State of Ohio at the Girls' Industrial School, as specifically described therein. There has also been submitted with said deed of easement and release evidence of the completion by the city of Columbus of its part of an agreement entered into in 1922 between said city of Columbus and the Department of Public Welfare. Said agreement was made in accordance with the provisions of House Bill No. 362, 81st General Assembly, 109 Ohio Laws, 207.