

ANNUAL REPORT

OF THE

Attorney General of Ohio

TO THE

Governor of Ohio

FOR THE

Period from January 1, 1914, to January 10, 1915



Springfield, Ohio :
The Springfield Publishing Company,
State Printers.
1915.
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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.....	1904-1908
U. G. Denman.....	1908-1911
Timothy S. Hogan.....	1911-1915

ATTORNEY GENERAL'S DEPARTMENT.

(January 1, 1915.)

Timothy S. Hogan.....	Attorney General
Charles Follett.....	First Assistant Attorney General
P. J. Monahan.....	Second Assistant Attorney General
James I. Boulger.....	Special Counsel
Walter L. Connors.....	Special Counsel
Frank Davis, Jr.....	Special Counsel
P. E. Dempsey.....	Special Counsel
W. J. Ford.....	Special Counsel
Leroy H. Godman.....	Special Counsel
B. S. Johnson.....	Special Counsel
Clarence D. Laylin.....	Special Counsel
J. M. McGillivray.....	Special Counsel
Jacob Schlesinger.....	Special Counsel
John A. Smith.....	Special Counsel
Lewis Stout.....	Special Counsel
N. J. Weisend.....	Special Counsel
Joseph L. Stanton.....	Chief Clerk
W. F. McNamara.....	Willis Tax Clerk
Helen Bergin.....	Stenographer
Clara K. Carey.....	Stenographer
Anna Crossin.....	Stenographer
K. Marie Damron.....	Stenographer
Sallie Gallagher.....	Stenographer
Laura E. Kelly.....	Stenographer
Mary G. McMahan.....	Stenographer
A. R. Seel.....	Stenographer
Margaret Nelson Smith.....	Stenographer
R. A. Stremel.....	Messenger

COLUMBUS, OHIO, January 10, 1915.

HON. JAMES M. COX, *Governor of Ohio, Columbus, Ohio.*

DEAR SIR:—I beg leave to submit herewith the annual report of the attorney general for the calendar year 1914, and to the expiration of my term ending this date.

The report hereinafter made will be subdivided, as has been customary in previous reports, and will cover the following matters:

First. The personnel and work of the department during the time above specified.

Second. A summary of the actions and prosecutions pending and disposed of, together with a list of the cases as the same appear on the docket of the various courts.

Third. Report of the Willis law department.

Fourth. A statement of the appropriations to and expenditures of the department.

Fifth. The official opinions rendered by me as attorney general from January 1, 1914, to January 10, 1915.

I.

PERSONNEL OF THE DEPARTMENT.

During the year 1914, there were but two changes made in this department among the special counsel, one of which arose due to the elevation of Judge O. W. H. Wright to the common pleas bench in the seventh district, second subdivision. Mr. W. J. Ford was appointed in place of Judge Wright, resigned, his appointment being made on February 20, 1914.

Mr. Lewis Stout was appointed as special counsel on March 16, 1914, to take up the work of the auditor of state, especially in reference to the bureau of inspection and supervision of public offices which is under the jurisdiction of said auditor of state. The advisability of his appointment to take personal supervision of the findings of the bureau of inspection and supervision of public offices is well seen from the report of the auditor of state relative thereto. With the exception of the appointment of Mr. Ford in place of Judge Wright, and the appointment of Mr. Stout as special counsel in charge of the matters foregoing set forth, the office remained the same as it was at the beginning of the year 1914.

Mr. Ford resigned on January 5, 1915, to assume the duties of assistant prosecuting attorney for Franklin county, Ohio.

WORK OF THE DEPARTMENT.

The department has been very active throughout this year, both in its advisory capacity and in the trial of cases, as will be hereinafter more fully set forth.

The causes mentioned in my previous reports have continued to operate during the year 1914, so as to increase the work of this department.

Perhaps the most fundamental legislation affecting the administration of the state and its subdivisions, which became effective in 1914, was the civil service law. I have co-operated with the state civil service commission in an effort to put this law into practical operation. To that end, all opinions requested, from whatever source, pertaining to the interpretation of the civil service law, have been addressed to the commission, copies thereof being furnished to parties other than the commission in cases wherein such other parties have requested the same. The opinions themselves, hereinafter published, will show the volume of advisory work of this sort which the department has been called upon to handle by reason of this legislation. In addition to the advisory work, the taking effect of the civil service law resulted in some litigation in which the department participated.

Another new law which caused a considerable volume of work to be cast upon the department in the year 1914, was the so-called Torrens land registration act. Under the provisions of this law the attorney general was required to prepare approximately 125 different forms. As a matter of accommodation these were furnished to the various county auditors, probate judges and clerks of courts. In addition to the preparation of these forms, numerous questions have arisen as to the procedure under the Torrens law which have been dealt with in official opinions. Another result of the operation of the Torrens law is that the state has been made a party in numerous proceedings to register land titles under its provisions. The full effect of such litigation upon the interests of the state and the work of this department cannot at this time be accurately estimated.

The voluminous school legislation enacted by the general assembly at its first extraordinary session in the year 1914 has proved to be a prolific source of advisory work in this department, as the opinions hereinafter published will show. In this connection I call attention to the fact that there are several defects of a serious nature in the amended school code. While these defects are perhaps no more numerous than would naturally occur as a result of the adoption of a new legislative policy, it seems to me that they call for immediate curative legislation. For example, the scheme of supervision, which is the keynote of the legislation in question, contemplates the organiza-

tion of county boards of education and the discharge by such boards of very important functions. In order that the law may be executed with efficiency it is necessary that the funds required to carry on the work of county boards of education shall be supplied. The new laws, however, fail to provide any revenues for the use of the county board of education other than such as are necessary to pay certain legally fixed charges, with the exception of funds which may be transferred by the county commissioners from the surplus proceeds of the dog tax. In many counties of the state there is no such surplus. The county board of education does not possess the power to levy taxes and the county commissioners are without authority to levy or appropriate moneys for its use. As I have suggested, this is but one of perhaps several practical defects in the school laws as recently amended which have been disclosed by questions upon which my official opinion has been requested, and I venture to recommend that the entire subject should receive careful consideration by the general assembly.

The compulsory workmen's compensation act, passed in 1913, became effective in 1914. This law has been the source of what may be termed the usual amount of advisory work, but is mentioned in this connection because of the litigation the conduct of which, as a result of its operation, has devolved upon this department. Such litigation may be divided into two classes: In the first place the original law provided that a uniform premium of one per cent. of the payroll should be exacted from all public treasuries as a fund from which compensation to injured employes of the public, or their dependents in case of death, should be paid. There was a disposition in many quarters to test the constitutionality of this provision, which manifested itself in certain actions brought in Hamilton county and taken to the supreme court of the state, wherein this department successfully sustained the law.

The second class of litigation resulting from the compulsory workmen's compensation act is itself divided into two classes:

First. Actions in which the industrial commission, as the state liability board of awards, was sued for compensation on the claims disallowed by it. The department has assisted prosecuting attorneys in numerous cases of this character.

Second. The department has brought suit for premiums which employers, subject to the act, refused to pay; there being a considerable number of actions of this sort.

What may be termed the initial litigation incident to the installation of the scheme of licensing the traffic in intoxicating liquors was mentioned in my report for the year 1913, and was in a large part carried to a successful conclusion in that year. During the year 1914,

however, the department has prosecuted a large number of offenders against the provisions of the license law. In preparing opinions on questions arising under the liquor license law I have adopted the same policy which I have described in speaking of the work of the department in connection with the civil service law; that is to say, all opinions upon matters of this kind have been addressed to the state liquor license board, copies thereof being sent to those who have requested my opinion, when the request has emanated from another source.

COLLECTIONS AGAINST BANKS AND SURETY COMPANIES.

In my last report I called attention to the work of this department in pressing claims against various banks for interest on deposits of state funds made without authority of law in said banks by former state treasurers. In 1913, I set forth, in said report, that the state of Ohio was awarded a judgment of \$42,000 against the Columbus Savings & Trust Co., and in December, 1913, the claim of the state against the Commercial National Bank of Columbus was settled without suit for the sum of \$55,000. At the beginning of the year 1914, the suits which were pending which I had instituted were against

The Cincinnati Trust Company.
 The Hough Bank & Trust Company, Cleveland.
 The First National Bank at Cleveland.
 The Union National Bank of Columbus.
 The Merchants' & Manufacturers' National Bank of Columbus.
 The Marine National Bank of Ashtabula.
 The National Bank of Ashtabula.
 The Farmers' National Bank of Ashtabula.

These suits were all pressed, and during the year settlements were made with the following banks, the amount named being paid into the state treasury:

First National Bank of Cleveland.....	\$4,109 58
Cincinnati Trust Co.....	13,101 30
National Bank of Ashtabula.....	1,003 20
Farmers' National Bank of Ashtabula.....	1,500 78
Marine National Bank of Ashtabula.....	3,052 68
Hough Bank & Trust Co., of Cleveland.....	692 45
Union National Bank of Columbus.....	7,500 00

The above settlements were all based on the reports of expert accountants on funds of the state deposited in said banks without authority of law.

The only case remaining is that against the Merchants' & Manufacturers' National Bank of Columbus. This bank has been for many years in the hands of a receiver, having been closed on account of insolvency, and there are no funds belonging to said bank which can be reached to satisfy the claim of the state against it.

The action against former State Treasurer, Isaac B. Cameron, and his bondsmen, and against the bondsmen of former State Treasurer, W. S. McKinnin, are still pending. In these cases, as I have pointed out in my former reports, the important question was settled by the supreme court of Ohio that the state could recover interest on funds deposited without authority of law. The interest having been recovered from the banks which I have named disposes of the cases against the treasurers and their bondsmen so far as interest on funds deposited in said banks is concerned.

Upon assuming office, in addition to the claims against the various banks of which I have before spoken—the amount of which claims was indefinite—there were three claims by the state surety companies; one against the Empire State Surety Company for \$50,000, one against the Massachusetts Bonding Company for \$25,000, and the claim against the Federal Union Surety Company for \$10,000. The claims against the Empire State Surety Company and the Massachusetts Bonding Company arose out of the deposit of state funds in the Farmers' & Merchants' Bank of Cleveland, Ohio. This bank made an assignment and the assignee refused to allow the claims of the state in the amount in which the same were presented, viz., \$50,000 and \$25,000. The state had, through the preceding administration during which the failure of this bank occurred, entered into a contract with the surety companies under which the surety companies claimed that the state had bound itself to exhaust its remedies against the assignee of the bank before proceeding against the bonding companies. The attorney general had filed two suits in the common pleas court of Cuyahoga county, known as the State of Ohio vs. Thomas J. Holmden, Assignee, et al., but nothing had been done with these suits at the time I took charge of the same. The suits were immediately pressed; the common pleas court held that the state was entitled to its claim in full; the cases were then taken to the circuit court and the circuit court affirmed the common pleas court. The surety company expressed an intention of carrying the cases to the supreme court, but this was abandoned and the Empire State Surety Company paid into the state treasury the sum of \$50,000, together with interest, and the Massachusetts Bonding Company paid \$25,000. Other collections of forfeited bonds amounted to \$11,323.55.

The judgment now rendered against The Federal Union Surety Company is for \$15,788.68.

The total amount of judgments obtained and collections made against the surety companies therefore amounts to \$102,112.23, and the total amount of judgments secured and claims collected against the banks on account of illegal deposits is \$129,035.33, making the total of collections made and judgments obtained against banks and surety companies, during my administration, \$231,147.56.

The legal work which finally resulted in the recovery of such large amounts by the state was enormous. The litigation covered several years, necessitated the employment of special counsel and expert accountants, and the results finally obtained have been most satisfactory.

LEGISLATIVE BRIBERY CASES.

In my report for the year 1913, I set out all of the prosecutions that were disposed of and were still pending in the so-called legislative bribery matters. It appears from said report that there were but three cases still pending, to wit:

- 9644, State vs. Nye.
- 9645, State vs. Nye.
- 9678, State vs. Nye and Harrison

All of these cases were nollied on December 23, 1914, so that the legislative bribery matters have been completely disposed of.

WILLIS LAW DEPARTMENT.

In my Willis tax department, the number of domestic and foreign corporations and public utilities certified during the year as being delinquent was 4,408, this being an increase of more than three hundred per cent. (300%) over the previous year, and of the foregoing number, 3255 were certified for having failed to file annual reports for the years 1912 or 1913, or both, which required an extraordinary effort on the part of the clerk and stenographer having this matter in charge, and resulted in the collection of \$275,968.22 as against \$130,966.15 collected during the year 1913.

More than 600 of these corporations were certified after November 15, 1914, and a good many of them are now in the process of settlement. However, a complete detailed statement will be found further along in this report which will show the amount collected from all sources to be \$403,435.08.

THE ESTATE OF JAMES W. REILLY, DECEASED.

The litigation respecting the title to the property belonging to the late General James W. Reilly, of Wellsville, having terminated during

the year 1914, I feel that it may be of interest to review, briefly, the history of this somewhat unique matter.

In November, 1905, General Reilly died at an advanced age. The decedent was a prominent lawyer, a distinguished soldier of the civil war, a bachelor, and a person of forceful, though eccentric character. In spite of his profession, he had amassed a small fortune estimated at about \$150,000, a part of which was represented by real estate situated in Wellsville, and a part of which was represented by bonds, notes and other similar personal property.

It was known of the general that he was the only son of one Thomas Reilly and his wife, whose maiden name was Elizabeth McVeigh or McAvoy. It was also known that during the later years of his life the decedent had made statements to the effect that he had no living relatives known to him. He had spoken of making a will disposing of his property, but after his death no will was found, though interested parties conducted a diligent search for such an instrument.

The statutes of the state providing for the descent and distribution of real and personal property, make the state the ultimate heir by escheat in case of failure of relatives of the decedent. In view of all of the facts surrounding the case, certain parties in Columbiana county had a receiver appointed to take charge of the real estate of General Reilly, pending the determination of its title, and an administrator was appointed to take charge of the personal property.

A short time after the death of General Reilly an action was filed in the common pleas court, Columbiana county, entitled "Jane McVeigh vs. Mary Ann McVeigh et al." The petition in the case stated that Jane McVeigh and the parties defendant were owners of undivided interests in the real property of the deceased, as next of kin to him through his mother, and prayed that the real estate be partitioned among them as their interests should appear. The plaintiff and all parties defendant named in this petition were residents of Ireland.

The filing of this action produced almost immediately what may be termed a multitude of answers and cross petitions, the partition suit being seized upon by numerous lines of alleged heirs as the most convenient means of establishing their several claims.

The then Attorney General, Honorable Wade H. Ellis, determined that the interests of the state would be properly subserved by filing an answer and cross petition in this case on behalf of the state of Ohio. Such a pleading was filed, its averment that General Reilly died intestate and without heirs or next of kin in any degree of relationship and that the property had escheated to and vested in the state.

The case came on for trial in November, 1909, before Honorable W. W. Hole, judge of the common pleas court, Columbiana county.

At the trial many witnesses were examined in behalf of the several claimants, and the state of Ohio, and numerous depositions, taken both in Ireland and England, and in various parts of the United States were read in evidence. The trial consumed about a month. In January, 1910, Judge Hole rendered a decision finding that none of the lines of claimants had established title to the property and that the property had escheated to the state.

About one-half dozen of the groups of claimants appealed the case to the circuit court, and while the case was pending in that court other parties came in by answer and cross petition. The circuit court, in 1910, referred the case to Honorable N. B. Billingsley as a special referee, to take the testimony and report his findings of fact and conclusions of law to the court. There was another protracted trial before the referee, whose conclusions were the same as those of the common pleas court.

I might state, at this point, that my predecessors, Messrs. Ellis and Denman, had retained Honorable Charles C. Connell as special counsel in the common pleas court, and that I retained Honorable Wm. H. Spence of Lisbon to represent the department in the circuit court.

The trial before the referee was not completed until 1913. The court of appeals confirmed the report of the referee, and entered judgment in conformity with its conclusions of law. Thereupon two of the groups of claimants filed petitions in error in the supreme court.

In the spring of 1914, a proposition of settlement was made to me by counsel for the two groups of parties in the supreme court, which, in the interest of expedition and economy, I deemed it wise to accept on behalf of the state. This settlement was entered into with the co-operation of Honorable Wm. H. Vodrey, prosecuting attorney of Columbiana county, who agreed, on behalf of the county, that the personal property, the proceeds of which on escheat would go into the county treasury for the benefit of the common schools of the county, should contribute to certain expenses incident to the settlement. After this settlement was entered into, and the petitions in error in the supreme court were dismissed, other counsel in the case made application to the court of appeals for allowance of counsel fees out of the estate, which application was refused. Accordingly the case is finally at an end and the title of the state is quieted as against all of the parties who had been brought before either of the courts or those claiming through or under them. There is, of course, no assurance that new groups of claimants to this estate will not arise in the future, but the numerous cross petitions which were filed afford some ground for the belief that the state's enjoyment of this property is not likely to be interrupted, in the future, by the making of adverse claims.

As I have stated, this case was, in many respects, a unique one. The testimony itself is as interesting as any fiction could possibly be. To the lawyer, the case is an object of interest in that practically every scrap of testimony which was considered by either court was admitted as evidence under an exception to the hearsay rule. So far as I am aware, this is the only contested escheat which has ever been successfully prosecuted in behalf of the state of Ohio. The amount of money which will eventually come to the state treasury (representing the proceeds of the real estate only) will be something like \$35,000, while the state has expended in counsel fees and expenses, all paid out of the state treasury, something like \$12,000 or \$13,000. The net proceeds of the litigation to the state will consequently be somewhere in the neighborhood of \$15,000 or \$18,000.

By reason of the procedure the state was made to bear the expenses of litigation which resulted in benefiting the common schools of Columbiana county; for all the litigation related to the real estate and the costs were charged against it, whereas the personal estate is more valuable than the real estate and all of the proceeds thereof go to the common schools of Columbiana county. I am told, however, that the first estimate of the value of the personal estate was considerably in excess of its true value, and that after claims against the estate have been paid by the administrator, there remains between \$50,000 and \$55,000 to be paid into the treasury of Columbiana county for the benefit of the common schools of the county. Nevertheless, I take pleasure in advising that this department has successfully maintained the state's title and has been the means of securing this very substantial addition to the school funds of the county.

IMPORTANT CASES.

During the past year there have been quite a number of important cases in which this department has taken part and which deserve special mention. I feel that it is well here to set out the nature of such cases. The following is a list thereof:

SUPREME COURT OF THE UNITED STATES.

Ohio River & Western Ry. Co. vs. Dittety et al.

Marietta, Columbus & Cleveland Ry. Co. vs. Dittety et al.

These cases have been somewhat fully described in a previous report. For present purposes, it will be sufficient to state that in them an attack was made upon the constitutionality of what is known as the public utility excise tax of this state from which the state derives an annual revenue of approximately \$3,000,000, and particularly the provisions thereof applicable to railroads. The contention was also made that even if the statute was constitutional, as applied to railroads generally, a particular road might escape taxation if it was operating at a financial loss. The

cases were filed originally in the district court of the United States for the southern district of Ohio, western division, and were heard under the federal judicial code by a special bench consisting of a circuit judge and two district judges. That court, in the year 1913, had sustained the law and its application to the plaintiffs. The cases having been taken to the supreme court of the United States, they were argued in that court in January, 1914, and in March, 1914, the supreme court affirmed the district court and sustained both the constitutionality of the act and its application to railroads in the situation of the original plaintiffs.

Hawley vs. Walker.

This case has been mentioned in my previous reports under the style of "In re Anna Hawley." It was a proceeding in habeas corpus instituted in the common pleas court of Franklin county for the purpose of testing the constitutionality of the original law limiting the hours of employment of women in certain establishments and industries, popularly known as the "Woman's fifty-four hour law."

Judge Dillon of the Franklin county common pleas court, in an opinion, had sustained the constitutionality of the law. Error was prosecuted from his decision to the supreme court of the state, which affirmed the same upon the grounds stated in Judge Dillon's opinion. Thereupon proceedings in error in the supreme court of the United States were perfected. The case was argued therein January, 1914, and the United States court affirmed the decision of the supreme court of this state without report.

Rail and River Coal Company vs. Yaple et al.

This case, brought in the United States district court of the northern district of Ohio, embodied an attack upon the constitutionality of the act regulating the weighing of coal at mines and the method of compensating miners and loaders. The law is popularly referred to as the "Anti-screen law" or the "Mine run law." A special district court sustained the constitutionality of the measure. The plaintiffs appealed to the supreme court and twice sought to secure a temporary restraining order in that court, once by application to a single justice, and once by application to the full bench. Both these applications were resisted and were denied. This department thereupon filed a motion to affirm the case. While the motion was not granted, the supreme court, responding to it, assigned the case to the summary docket for immediate hearing, so that it was argued in November, 1914. The case has not yet been decided.

Mutual Film Company vs. Yaple et al.

Mutual Film Corporation vs. Yaple et al.

These two cases were originally brought in the district court of the United States for the northern district of Ohio to enjoin the enforcement of the law of the state providing for the censoring of moving picture films, on the ground that the same was unconstitutional. A special federal court sustained the constitutionality of the law, whereupon the plaintiffs appealed to the supreme court of the United States. An application for a temporary restraining order was made to a single justice and was successfully resisted. The plaintiffs then moved to advance the cases. Their motions were granted and the cases were argued on January 4, 1915, when they were heard in conjunction with a similar case coming up from the state of Kansas.

Jeffrey Manufacturing Company vs. Blagg.

This was an action in damages against defendant for personal injuries suffered by plaintiff while in the course of his employment. On trial of the case, which was heard in the court of common pleas of Franklin county, Ohio, the court denied defendant the right of the common law defenses on the ground that he had not contributed to the state insurance fund as required by the first workmen's compensation law of Ohio, passed in 1911. The case was carried through various courts by the

attorneys who originally appeared in the case, and the rulings of the trial court were sustained by both the court of appeals and the supreme court of this state. The employer then filed error proceedings in the supreme court of the United States on the ground that the workmen's compensation act was violative of the fourteenth amendment to the federal constitution as denying the equal protection of the laws in that there was arbitrary classification in making said laws applicable to those who employed five or more workmen or operatives regularly in the same business, and in excluding from its operation those who employed a fewer number than that mentioned. At the suggestion of counsel for defendant in error, the attorney general filed brief and argued orally in support of the constitutionality of the law in question. On January 5, 1915, the supreme court of the United States affirmed the supreme court of Ohio and thus sustained the constitutionality of the law.

SUPREME COURT OF OHIO.

Ohio Traction Co. vs. Tax Commission.

Ohio Traction Co. vs. State.

These cases, both of which originated in the common pleas court, Franklin county, reached the supreme court during the year 1914. Both of the cases involved the question as to whether or not the receipts of a public utility (interurban railroad company), consisting of dividends upon the stock of kindred but not competing companies, owned and held by such public utility, and of rentals from an office building, owned by it, are to be included in the amount of gross earnings upon which an excise tax of one and two-tenths per cent. is to be computed and paid.

The first of these cases arises under the Langdon law of 1910; the second of them under the somewhat different law of 1911, known as the Hollinger act. There is another difference between the two cases, growing out of a question of procedure, which need not be mentioned. The cases were not advanced in the supreme court and are assigned for argument in March, 1915. Both the common pleas court and the court of appeals in Franklin county have held in favor of the state.

State ex rel. vs. Sayre, Auditor.

State ex rel. vs. Benham, Treasurer.

Both of these cases involve, principally, the question as to the constitutionality of an act entitled "An act to establish an institution for the relief of the needy blind," and subordinate thereto the question as to the rights of pensioners, under previous laws, in the event that the act in question was unconstitutional.

The first of these two cases originated in the court of appeals of Franklin county, and the second of them was an original action in the supreme court. Both of them were actions in mandamus.

While from the first I was doubtful as to the constitutionality of the law in question, I thought that it was incumbent upon me to attempt to sustain the same to the best of my ability. There was such a state of uncertainty and disquiet among the blind people of the state, because of the existence of doubts as to the validity of the legislation in question, that I made an arrangement with Honorable Edward C. Turner, prosecuting attorney of Franklin county, to bring these actions with a view of getting the question definitely settled. Finding that Mr. Turner and myself were in accord as to our views of the law, I suggested an arrangement whereby counsel from his department and counsel from this office should divide their forces on the two sides of both cases, although Mr. Turner appeared as principal attorney of record for the parties denying the constitutionality of the law, while I took the opposite side.

The supreme court held that the act in question was unconstitutional, and that the pensioners, under the prior laws, were entitled to receive payments on their certificates.

State ex rel. Donahey vs. Auditor, Putnam County.

This was an original action in the supreme court to compel by mandamus the extension of the one-half mill state highway levy on the duplicate of Putnam county.

The auditor of that county had neglected and refused to extend the levy, and that fact was not discovered until his semi-annual settlement with the auditor of state, February, 1914, when the first half of the taxes for the current year had been paid. The court, nevertheless, held that the levy should be made and required the auditor to extend it on his duplicate. The auditor's contention in the case was that the law in question had not gone into effect until after the time for making the annual levies. This question, however, had been determined by the court in the previous case of *State ex rel. Donahey vs. Edmondson*, referred to in my report for the year 1913.

Nuhn, Treasurer vs. Cedar Point Resort Co.

This was an injunction suit to prevent the collection of certain personal taxes, filed in the common pleas court of Erie county. All of the proceedings in this case were of a friendly character, it being the design of both parties to narrow the questions in controversy to the single question as to whether or not the county auditor, in assessing property of private corporations other than public utilities, might determine the value of the corporate assets, as a unit, and consider the corporation as a going concern. The common pleas court granted an injunction, holding that the auditor was without such authority. The court of appeals affirmed this decision. The supreme court affirmed the decision of the court of appeals on the authority of the case of *Long vs. Champion Coated Paper Company*, which arose in Butler county and which was decided on the same day on which the Cedar Point case was determined.

The question involved in this case was of very great importance to the taxing officials. The statute governing the assessment of previous corporations had been recently amended and there was doubt as to its proper interpretation.

State vs. Cleveland and Pittsburgh Railway Co.

This case has been fully discussed in previous reports. It involved the liability of what is known as underlying companies (that is, corporations formed for the purpose of operating public utilities, but which have leased their properties to other operating companies and which confine their activities to the receipt of rentals), for the annual franchise tax under the provisions of the original Willis law, and under those of the Langdon law of 1910. As stated in my previous report, the court of appeals of Cuyahoga county had held adversely to the state, in so doing reversing the decision of Judge Lawrence of the common pleas court of Cuyahoga county. Early in the year 1914, an effort was made to have the supreme court review the proceedings of the court of appeals on the ground that the case was one of public and great general interest. The court overruled the motion filed for that purpose, finding that while the case was of admitted public and great general interest, the court of appeals had decided it correctly. It is to be regretted that a case, involving such a tremendous amount of money as was involved in this case, should have been virtually decided by the supreme court without a fuller presentation of its issues than was possible upon a motion for the certification of the record.

State ex rel. vs. Groom.

In this case, which was brought originally in the supreme court, the constitutionality of the Kilpatrick law was attacked on grounds which seemed to endanger the Smith law, as a whole. Therefore, I deemed it proper to file a brief in the case as *amicus curiae*, and a representative of the department made a short oral argument therein. The court held the Kilpatrick law to be unconstitutional insofar as it fixed the personnel of the budget commission, but held also that the other provisions thereof, amending the tax limitations of the Smith law, were valid, and that the Smith law itself was constitutional and in effect.

State ex rel. vs. Spiegel et al.

Though the attorney general was not an attorney of record in this case, which was brought originally in the supreme court. I deem it proper to call attention to it

in this report because the decision of the supreme court thereon sustains an opinion which will be found in this report relative to the interpretation of the words "heretofore" and "hereafter," as found in section 5649-2 of the General Code, as amended in the Kilpatrick law.

Hocking Valley R. R. Co. vs. Public Utilities Commission of Ohio.

This was a proceeding in error in the supreme court to review the proceedings of the public utilities commission upon a complaint to the effect that the Hocking Valley R. R. Company had abandoned, or was about to abandon, interurban service over a certain branch line located in Jackson county. The railroad company claimed the right to abandon such service on the ground that the same was not financially profitable. The case has not yet been decided. It may turn on an issue of fact, but a very important question of law may be involved in it.

State vs. Davis.

This was a prosecuting for bribery. The original defendant was convicted in the common pleas court of Clermont county, for soliciting a bribe. Testimony was admitted on behalf of the state, showing the making of other solicitations, both before and after that specified in the indictment, but the trial court did not limit the use of such evidence by the jury to the question of intent or design on the part of the accused. The court of appeals reversed the judgment of the common pleas court, holding that the evidence was inadmissible. At the request of the prosecuting attorney I assisted him in bringing the case into the supreme court and in presenting it to that court. While the supreme court found it necessary to affirm the judgment of the court of appeals, because of the error of the trial court in not properly limiting the use of the evidence in question in his charge to the jury, a strong opinion sustaining the admissibility of the evidence was handed down. Had it not been for this ruling, a retrial of the defendant would not have been worth while.

State vs. Delbert Hayslip.

State vs. Ownie Hayslip.

These very interesting cases originated in the common pleas court of Adams county. The two defendants were convicted several years ago on their pleas of guilty to the charge of murder in the second degree. Some time in the year 1913, they severally filed in the common pleas court, by which they had been convicted and sentenced, pleadings styled "Petitions in error, *coram nobis*," the purpose of which was to set aside their respective pleas and the sentences thereunder and to secure for themselves new trials on the ground that the pleas had been induced by undue influence and fear of mob violence. The common pleas court dismissed these petitions on the ground that the practice was unknown to our criminal procedure. The court of appeals reversed the common pleas court, holding that the right to the process in question existed under the laws of Ohio. At the request of the prosecuting attorney of Adams county, I assisted him in bringing these cases into the supreme court and in presenting them in that court. The court reversed the court of appeals and held that the proceeding in question is unknown to Ohio criminal jurisprudence.

State ex rel. Young vs. Cox, Governor, et al.

The above cause was an action in mandamus brought in the court of appeals of Franklin county, Ohio, to compel the governor and secretary of state to issue to the relator a commission as clerk of the common pleas court of Seneca county, for the term of three years, on account of his election to that office at the November election for 1912, for which he had already received a commission for two years, which he desired and offered to surrender.

A general demurrer was interposed to the petition and the claim made that the act of April 2, 1906, 98 O. L., 270, wherein it extended the term of the clerk of courts of common pleas then in office, fixed the term at two years, and amended

section 1240, R. S., so as to conform to the holding of biennial elections, was valid and constitutional enactment under article XVII of the constitution, as adopted November 7, 1905, and that said article XVII of the constitution repealed that part of section 16 of article IV of the constitution which fixed the tenure of office of clerks of the common pleas court, at three years.

The demurrer was sustained by the court, judgment was entered for defendant and on petition in error filed by the relator, the judgment of the court of appeals was affirmed.

This action was of the highest importance, as it affected the term of office of every common pleas clerk in the state, the validity of the act of April 2, 1906, and called in question the effect of article XVII of the constitution adopted November 7, 1905.

State ex rel. Ach vs. Evans et al.

This was a proceeding in quo warranto for the purpose of removing from office what is known as the large school board of Cincinnati, Ohio, which in defense to the proceeding denied the constitutionality of the so-called small school board law, the members of which latter board were interested in obtaining possession of office, they having been elected under the new law at the November election, 1913. This case originated in the supreme court of this state, and upon hearing the law providing for the small school board was sustained.

State ex rel. Gongwer vs. Graves, Secretary of State.

State ex rel. Gongwer vs. Graves, Secretary of State.

The two foregoing cases were in mandamus, but directly in the supreme court of Ohio, to compel the secretary of state to submit to a referendum the Warnes, Kilpatrick and workmen's compensation laws, the defendant having found that the petitions for referendum were fraudulent. The court upon hearing sustained the action of the secretary of state and denied the writ.

Castle vs. Mason, State Oil Inspector.

Plaintiff brought suit in the common pleas court of Franklin county, Ohio, to enjoin defendant from collecting fees provided by the oil inspection law of the state on the ground that the law was unconstitutional in that the fees were excessive. Judge Evans of the Franklin county court of common pleas sustained the demurrer of the state to the petition of plaintiff and final judgment was entered. The case was appealed and the court of appeals affirmed the judgment of the lower court. A petition in error has been filed in the supreme court of Ohio, where the case is now pending, briefs for both parties having been filed.

Cincinnati vs. Donahey, et al.

Cincinnati Board of Education vs. Donahey et al.

Hamilton County vs. Donahey et al.

Cincinnati Library Trustees vs. Donahey et al.

The four foregoing cases were in injunction to restrain the collection of premiums payable into the state insurance fund for the insuring under the workmen's compensation act of the employes of the municipality and the political subdivisions hereinbefore referred to, the object of the proceedings being to have the workmen's compensation law declared unconstitutional as to the municipalities and political subdivisions of the state. The common pleas court of Hamilton county on demurrer declared said act valid, and the causes were taken to the court of appeals where the judgment of the lower court was affirmed. Petitions in error were filed in the supreme court. Upon consideration the supreme court decided the cases in favor of the state by upholding the constitutionality of the law in question.

Ex Parte George Winslow.

This action was brought in the supreme court of Ohio. Petition prays for release on habeas corpus from the Ohio penitentiary on the ground that the court had no jurisdiction to give him an indeterminate sentence under the present indeterminate sentence law, for the reason that the offense with which he was charged had been committed prior to the passage of that law. It is also contended that the old indeterminate sentence law is unconstitutional and consequently that the sentence given was of such character as to justify the granting of his release after he had served the minimum sentence prescribed by the original statute for the crime of burglary of which he had been convicted. Briefs of petitioner and of the warden of the Ohio penitentiary have been filed and the matter is now under consideration by the supreme court.

Ex Parte Harry Allen.

Habeas corpus was instituted by petitioner in the supreme court of Ohio for the purpose of obtaining his release from the Ohio penitentiary to which he was sentenced for a second offense under the statute prohibiting the illegal sale of cocaine. Relator contends that his first offense was committed under the statute before its amendment, and therefore that he should have been sentenced as a first offender under the amended law, and as there could be no sentence to the penitentiary for a first offense, his confinement is illegal and without warrant of law. It is also urged that even if relator be found to be a second offender under the statute he should not have been given an indeterminate sentence for the reason that the old indeterminate sentence law, upon which the court passed its sentence, had been repealed by section 13767 of the General Code. It is also asserted that even if these two propositions are not sound, nevertheless he is entitled to release because the indeterminate sentence law is violative of section 2 of article III and section 1 of article IV of the constitution of Ohio, and of section 10 of article 1 of the constitution of the United States. Briefs of petitioner and of the warden of the Ohio penitentiary have been filed with the supreme court, which now has these questions under consideration.

Hockett for Himself and Others vs. The State Liquor Licensing Board of Ohio.

This was an action brought in the common pleas court of Franklin county, Ohio, for the purpose of restraining the state liquor license commission from appointing county liquor licensing boards in Logan county, and in 44 other counties which had voted in favor of prohibition under the county local option law, which was nullified by the adoption of the home rule amendment at the November election, 1914. The petition contains two causes of action. In the first it is contended that there was no authority to submit the so-called home rule amendment to electors of the state if the proper machinery for holding election thereof had not been provided by the constitution or general assembly; the second is based upon the theory that the home rule amendment is violative of section 10 of article I, section 1 of article IV and section 4 of article IV of the federal constitution. A demurrer was interposed to this petition which demurrer was sustained by the court of common pleas of Franklin county, and upon appeal the decision of the lower court was affirmed by the court of appeals. The case was then taken to the supreme court of Ohio, where it was heard on January 8, 1915.

State ex rel. Kautzman vs. Graves, Secretary of State.

This case was heard in the supreme court of Ohio on application for a writ of mandamus to compel the secretary of state as chief supervisor of elections to order a recount of the ballots cast in the various voting precincts of the state on the home rule and prohibition amendments to the constitution or to order the county board of supervisors of elections to make a recount and to preserve the ballots until such recount was completed. Various claims of fraud occurring in the different

precincts of Ohio were set out in the petition. Upon hearing the supreme court refused to issue the writ and held that the allegations of the petition were insufficient to justify the granting of the relief prayed for on the ground that there was no provision in law for such recount. The case has been reported.

State ex rel. Murphy vs. Graves, Secretary of State.

This is a petition in mandamus filed in the supreme court of Ohio for the purpose of compelling the secretary of state as chief supervisor of elections to place the name of relator on the official ballot as judge of the supreme court. Relator was a member of the republican party and at the primary held on August 11, 1914, he voted as a member of said party for the Republican candidates for various offices in Mahoning county, Ohio. At the same primary four members of the Progressive party wrote his name on the Progressive judicial ballot which ballots were certified to the secretary of state as having been cast for him, and he thereby claimed to be the Progressive candidate for judge of the supreme court, although the Progressive party was in principle opposed to partisan nomination for judicial offices. A protest was filed by the chairman of its committee against the placing of Mr. Murphy's name on the official ballot. The secretary of state held that this protest was well taken and in the instant case the supreme court sustained the action of the secretary of state and refused to issue the writ.

In re Steube.

This was a case wherein habeas corpus was brought after conviction, in the justice's court, for selling potatoes by measure instead of by weight. The case involved the constitutionality of the sales-by-weight law. A writ of habeas corpus was granted by the common pleas court and the court of appeals affirmed the judgment. The judgment of the court of appeals was affirmed by the supreme court by a vote of four judges, three judges dissenting.

In re Liquidation of Metropolitan Bank and Trust Company.

This case arose in the common pleas court of Hamilton county, on the intervening petition filed by the Second National Bank of Cincinnati, Ohio, against the superintendent of banks for the allowance of its claim in the amount of \$20,000 on a note signed by the cashier and directors of the Metropolitan Bank and Trust Company and given to the Second National Bank. The question involved is whether under the Ohio negotiable instruments act the word "cashier" written after the signature of one of the signers of a note was sufficient to make the note that of the Metropolitan Bank & Trust Company rather than the individual note of the person signing the same. The case was argued to the supreme court in October and the supreme court affirmed the lower courts, holding in favor of the Second National Bank.

State ex rel. vs. John Renschler.

This was an action in quo warranto brought in the court of appeals of Franklin county, to test the right of an individual to carry on the business of insurance in Ohio. The defendant was an undertaker at Findlay, Ohio, and was transacting what the state claimed to be an insurance business. The important question raised in the case was whether or not the insurance laws of Ohio applied to individuals as well as corporations; the court of appeals found in favor of the state; the defendant prosecuted error to the supreme court, and the supreme court affirmed the court of appeals and held definitely that an individual cannot transact the business of insurance in this state unless he complies with all the provisions of the laws of Ohio relative thereto.

In the Matter of the Exceptions of the Prosecuting Attorney of Greene County, Ohio, in the Case of State vs. John H. Barkman, et al.

The common pleas court of Greene county in this case held that what is known

as the Thomas banking act (99 O. L., 269), repealed by implication the free banking act, sections 9676 to 9701, inclusive, and also the criminal provision of the said banking act which appears as section 12474 of the General Code.

The prosecuting attorney took the matter to the supreme court and the case has been submitted but no decision has as yet been announced. The question is quite important.

State vs. The Federal Union Surety Co.

This case was an action by the state against the Federal Union Surety Company to recover the sum of \$10,000.00 on a bond given by said surety company to secure the deposit of funds of the state in the Euclid Avenue Trust Company. Said trust company became insolvent with state funds on deposit. The loss to the state was the amount sued for, viz.: \$10,000.00. The case was tried in the court of common pleas of Franklin county in December, 1910, under Attorney General Denman, and the common pleas court rendered judgment against the state and in favor of the surety company. Although the case was tried prior to my assuming office the decision and judgment of the court were not given until June, 1911. I took the case to the circuit court of Franklin county, and that court, after a very full hearing and careful consideration, reversed the common pleas and entered judgment in favor of the state. The surety company thereupon prosecuted error to the supreme court of Ohio and the case was heard by said court in November and the judgment of the circuit court was affirmed and the case decided in favor of the state; the surety company filed application for rehearing, which was finally denied on December 16, 1914, thus making the judgment in favor of the state final. This judgment with interest now amounts to \$15,788.68.

Green vs. The State Civil Service Commission.

This case was filed in the court of common pleas of Franklin county, and was carried to the court of appeals and the supreme court.

This action involved the constitutionality of the civil service act, (103 Ohio Laws 698, et seq.), and the right of the state civil service commission to investigate the acts of the mayor of a city in the enforcement of the civil service act.

The court of common pleas and the court of appeals held that the state civil service commission had the right to investigate the case of the mayor under the act and also held the civil service act constitutional.

The supreme court, in a written opinion, held the civil service act constitutional but reversed the court of appeals as to the powers of the state civil service commission. The supreme court held that the state civil service commission, under the act in question, had no right to investigate the acts of the mayor of a city.

COURT OF APPEALS.

Graham vs. State Medical Board.

Hunt vs. State Medical Board.

These two similar cases were filed in the common pleas court of Franklin county, to enjoin the state medical board from proceeding to hear and determine applications for the revocation of physicians' certificates on the ground of gross immorality. The specifications of the charges were to the effect that the plaintiffs in the cases had severally made or caused to be made, knowingly, a false, fraudulent and misleading statement in advertisements in newspapers. Both the common pleas and the court of appeals refused injunctions and sustained the right of the medical board to revoke the certificates upon such charges.

Miller vs. State.

This case arose in the justice's court of Franklin county, wherein the plaintiff was arrested for selling milk in bottles bearing the name of another dealer. The

judgment of the justice's court was affirmed by the common pleas court and the case is now pending in the court of appeals of Franklin county. The question of the constitutionality of the milk bottle law is involved.

Janes, et al., vs. Graves, Secretary of State.

This was an action for the purpose of testing the constitutionality of certain sections of the act governing motor vehicles, and had its origin in the common pleas court of Franklin county. The contention of plaintiffs was that the law in question levied a tax on owners and dealers in automobiles, which tax was so excessive as to constitute the unlawful taking of property under the guise of a police regulation an excise tax. The common pleas court declared those features of the law dealing with the requirement of a license fee to be unconstitutional, and issued a permanent injunction restraining the collection thereof. On appeal the Franklin county court of appeals modified the judgment, upholding the law in its application to dealers in motor vehicles and sustaining the lower court with reference to that part of the law imposing a tax upon the owners of such vehicles, the ground of the decision being that the latter was a privilege tax which was so excessive as to render it obnoxious to the constitution of the state of Ohio. The objectionable features of the statutes were eliminated in the amendment appearing in 104 O. L., and hence the case was carried no further.

Ohio Pharmaceutical Association vs. Sandles, et al., as the Agricultural Commission of Ohio.

Topping, et al., vs. Sandles, et al., as the Agricultural Commission of Ohio.

These two cases were instituted in the court of common pleas of Franklin county, for the purpose of restraining defendants from collecting the license fees provided by the insecticide and fungicide and feed stuffs act of Ohio, on the ground that the fees charged were so excessive as to render the laws violative of the state constitution. Demurrers to petitions by defendants were overruled and final judgment entered for plaintiffs. The case was then appealed and has been heard on demurrer in the court of appeals which sustained the action of the lower court on the authority of *Janes vs. Graves* as secretary of state, *supra*. Leave was granted defendants to answer.

State ex rel. Belknap vs. Deputy State Supervisors of Elections of Jefferson County and Charles H. Graves, Secretary of State.

An action in mandamus was brought in the court of common pleas of Jefferson county, to compel the issuance of a certificate of election and commission to the relator as probate judge of Jefferson county, Ohio. Motions were argued, demurrers presented and overruled and a trial was had in the court of common pleas and a writ of mandamus was issued. The cause was appealed and the judgment of the lower court was affirmed. The case was not carried to the supreme court. It involved the right of the deputy state supervisors of elections to withhold a certificate of election from relator on the ground of his violation of the corrupt practices act of the state and the holding was that such board had no right to inquire into this. The decision may be found reported in 17 C. C. n. s.

Brown vs. The Industrial Commission of Ohio.

This case was heard in the court of common pleas of Hamilton county, on demurrer to a petition appealing from a decision of the industrial commission of Ohio denying appellant the right to compensation for alleged injuries received in the course of his employment on the ground that said injuries were the result of an occupational disease, which did not come within the purview of the workmen's compensation act. The court overruled the demurrer and appeal was perfected. The

action was argued in the court of appeals of Hamilton county, but has not yet been decided. The sole question made is, as has been suggested, whether the workmen's compensation act was intended to cover occupational diseases.

State vs. Cleveland & Pittsburgh R. R. Co.

This proceeding was instituted in the court of common pleas of Cuyahoga county, for the purpose of determining the right of the state to submerged territory along the lake front, which had been filled in and used for the construction of wharves and docks by railroad companies. The claim of the state was that this land belonged to it in a proprietary capacity and any erections thereon were purprestures and therefore subject to abatement by action instituted by the attorney general. Position of defendants was that the English common law which maintained the doctrine of the state was not applicable to our institutions and had been modified by needs, usages and customs of the state to such an extent as to give riparian owners the right to build wharves and docks along the land in question. This latter view was sustained by the common pleas court and an appeal was perfected by the state. Upon hearing in the court of appeals the judgment of the lower court was affirmed. Arrangements have been made to file a motion in the supreme court for the purpose of ordering the court of appeals to certify its record upon the ground that the question is one of great public interest.

State ex rel. Attorney General vs. The Hocking Valley Railway Company, et al.

There are three cases pending in the court of appeals of Franklin county known as cases Nos. 3057, 3058 and 3059 on the docket of said court. The defendants are the Hocking Valley Railway Company, The Chesapeake & Ohio Railway Company, The Lake Shore & Michigan Southern Railway Company, The Toledo & Ohio Central Railway Company, The Kanawha & Michigan Railway Company and The Zanesville & Western Railway Company.

The actions are in quo warranto to oust said railway companies from further continuance in what is claimed to be an illegal combination and also to oust them from their corporate franchises. The principal question involved is that of corporate power. The cases have been pending for some time but the issues have finally been definitely made up, testimony taken and they should be heard during the coming session of the court of appeals.

A complete report of the situation leading up to the commencement of these actions will be found in the report of Attorney General Denman for the year 1910, and also in his printed report to the general assembly. The cases were commenced in January, 1911. Subsequent to that time the United States brought suit against the same railroad companies, attacking the same combination which is attacked in these cases. Owing to the difficulty experienced in getting jurisdiction of the Chesapeake & Ohio Railway Company the government case was reached and tried and decided before the state cases were at issue. The United States court condemned the combination, and ordered its dissolution, and I am informed the decree of the court has been carried out. This decree of the United States court, I take it, established the correctness of the position taken by this department in filing the above suits. The United States court, however, did not directly pass upon the question of corporate power; that is the right of the defendant companies to own stock in and control other of said companies, under the laws of Ohio, and therefore I deemed it best to continue these cases that this question may be finally determined.

State ex rel. Attorney General vs. Order of Owls, et al.

State ex rel. Attorney General vs. Order of Reindeers.

State ex rel. Attorney General vs. Royal Order of Lions.

These cases are actions in quo warranto brought in the court of appeals of Franklin county at the request of the superintendent of insurance. The actions were brought at a time when a very large number of so-called fraternal organiza-

tions were operating in this state and collecting large sums of money through so-called organizers by way of initiation fees, practically all of the initiation fee going to the organizer and that being his only method of compensation. The actions were based on the theory that under the laws of Ohio fraternal organizations which are exempt from the laws relating to fraternal benefit societies cannot pay or allow commissions for obtaining new members.

The cases have never been tried and it is extremely doubtful whether they can be successfully maintained on account of certain defects in what is known as the fraternal society act. The cases had the effect which was desired by the insurance department, however, and as the abuses which were complained of have ceased, or at least have not been reported to this department, no attempt has been made to press the cases.

In re Osborn Bank.

The Bank of Osborn, Greene county, was closed by the banking department in 1913, having on deposit funds belonging to Greene county, funds belonging to the village of Fairfield in said county and funds belonging to a certain township in said county. Actions were begun against the superintendent of banks by the county, township and village to compel the superintendent of banks to allow their respective claims, and pay the full amount of the same, as trust funds.

The court held that the county funds having been deposited in conformity to the depository laws of the state, thereupon became a general deposit and not impressed with any trust. As to the village and township funds the court held that in neither case had the deposit been made in accordance with law, and hence those deposits were impressed with a trust and the full amount recoverable.

State ex rel. vs. Hummer Mutual Aid Association.

State ex rel. vs. The Metropolitan Funeral and Burial Association.

These actions are in quo warranto in the court of appeals of Franklin county against said corporations on the ground that they are operating in such manner as to evade the provision of the laws of Ohio which make it unlawful for any company to contract to pay or pay its insurance to any official undertaker. The cases will be for trial at the next session of the court of appeals.

State vs. Cincinnati, Milford & Loveland Traction Co.

This action instituted in the common pleas court of Franklin county to collect excise taxes, involves a question of considerable importance throughout the state, viz.: as to whether or not amounts paid by an interurban railroad company to a local street railroad company for the use of the tracks of the latter, and based upon the number of passengers carried by the traction company over the rails belonging to the local company, should be deducted from the gross earnings of the traction company for excise tax purposes. The traction company claimed the right to make the deduction on the authority of *State vs. Coshocton Gas Company*, mentioned in my previous reports. The case was submitted to Judge Rogers of the Franklin county common pleas court, who decided the *Coshocton Gas Company* case, and he held that the latter did not apply, sustaining the state's claim for taxes. This has been carried to the court of appeals, but has not as yet been submitted to that court.

COMMON PLEAS COURT.

Ivorydale and Mill Creek Valley Ry. Co. vs. Hopkins, Treas.

This action is pending in the common pleas court of Hamilton county. In this case, the railroad company, which is an appurtenance of the Proctor & Gamble Company of Cincinnati, seeks to enjoin a collection of taxes upon an appraisalment of its property, made by the tax commission. The case may be regarded as a special one not presenting general questions. It has not yet been decided. It is possible, however, that a decision of the court may be based upon more fundamental grounds

than the facts of the particular case, and in that event, the decision would be of great importance. The fundamental question which may be raised in the case is as to whether the tax commission may place an organic or going concern value upon a railroad, considering it as a unit, or whether it is bound to consider only the so-called physical value of the road.

State vs. Cabin Creek Consolidated Coal Company.

This action was instituted in the common pleas court of Franklin county to recover franchise taxes from a foreign corporation involves the question as to proper interpretation of the statute under which the tax commission determines the proportion of the authorized capital stock of a foreign corporation represented by its property and business in Ohio. The tax commission, acting upon advice given to it by my predecessor, Honorable U. G. Denman, but as I think misinterpreting that advice, had assumed the authority to ignore the factor of property where the amount of property owned by the company in the state was insignificant as compared to the volume of business done therein by it. The court, deciding the case on demurrer to the answer, held that the commission's interpretation of the law was erroneous, and that equal weight should be given to property and business as reported in the annual statement of the foreign corporations.

State vs. Little Miami Railroad Company.

Referring to the case of State vs. Cleveland and Pittsburgh Ry. Co., hereinbefore mentioned, this case may be described as presenting the same question as that one, with the exception that the Little Miami case arose under the Hollinger law of 1911. Although this case was filed in the common pleas court of Franklin county sometime ago, nothing was done in it, by arrangement, until the Cleveland, Pittsburgh case was decided. The case was then pressed for hearing, but the employment of non-resident counsel has thus far prevented it from coming to trial.

Williams, et al., vs. Sandles, et al.

This was a case brought in the common pleas court of Franklin county to enjoin the confiscation by the agricultural commission of Ohio of certain measures which were not in conformity with the law prescribing their dimensions. The question involved the constitutionality of the sale-by-measure law and was decided by the common pleas court in favor of the law.

State ex rel. Farmer vs. Frank T. Andrews, et al.

This was an action instituted in the common pleas court of Cuyahoga county, for the purpose of testing the constitutionality of the land registration act. A petition has been filed and a demurrer interposed which has not yet been heard.

Short vs. Industrial Commission of Ohio.

This is an action instituted in the common pleas court of Franklin county against the industrial commission of Ohio to recover compensation for injuries which claimant avers he suffered by reason of his exposure to an excessive glare of light while in the course of his employment. The commission rejected the claim on the ground that the blindness occasioned in the manner stated was an occupational disease, and the workmen's compensation act did not cover occupational disease. A demurrer to the petition has been filed and the matter is now for hearing.

PROBATE COURT.**In re Gainor Erstine.**

This case was tried before the probate court of Fairfield county. It decided that the common pleas court had no initial jurisdiction of a youth under eighteen years for commission of a felony. Such a boy must first be brought before the juvenile court and by that court bound over to the grand jury before the common pleas court may acquire jurisdiction to sentence to the boys' industrial home.

I take pleasure in pointing out that with a very few exceptions all of the important cases in which the department has participated during my administration have been finally disposed of. It has been my aim to accomplish this result as far as possible and to leave to my successor a clean docket. It has not been possible to secure this result in the absolute sense, but broadly speaking, and considering the unusual volume of litigation which has been handled by the department in the last four years, I feel that I may say that I have succeeded in my effort to finish the work committed to me.

CANAL DAMAGE CLAIMS.

Before a commission appointed by the superintendent of public works, to investigate claims for damages.

Wm. H. Smith, et al., Plaintiffs, vs. The State of Ohio, Defendant.

The following claims for damages were for property located at Clinton, Ohio:

Claimant.	Amount of Claim.	Amount Allowed.
W. H. Smith.....	\$1,297 00	\$648 90
Jacob Limbach.....	480 00	240 00
Frank Wolf.....	277 23	138 61
R. S. Appleman.....	200 00	100 00
D. C. Smith.....	1,878 50	939 25
A. Donnenwirth.....	500 00	250 00
Richard Lewis.....	251 00	125 50
Rich & Burger.....	327 17	163 58
Mary & Jacob Herman.....	385 00	192 50
Shondel & Nichter.....	67 15	33 57
Edw. W. Harper.....	450 00	225 00
W. J. Shondel.....	244 00	122 00
U. A. Edwards.....	189 40	94 70

In these cases the commission made a general finding that the claimants were entitled to fifty per cent. of the amount claimed.

E. J. McLaughlin at Canal Fulton filed a claim for \$4,140.00 and the commission made a finding for 15 per cent. of this amount and allowed him \$621.00.

Jacob and Marie Huber filed a claim of \$2,800.00 for damages done to their property at Lock No. 16 in Akron. The commission made no allowance in this case.

Harry Lyons of Newcomerstown filed a claim for \$141.00 and the commission allowed him \$6.00.

Robert Wyss of New Philadelphia, filed a claim for 409.00 and the commission allowed him \$369.00.

All of these claims arose out of the flood of March, 1913.

II.

Cases Handled by the Department from January 1, 1914, to January 10, 1915.

From January 1, 1914, to January 10, 1915, the department has disposed of three hundred and eleven (311) cases in the courts of record. There are still pending one hundred and sixteen (116) cases in said courts. The total number of cases handled by the department in courts of record, during the above period, is four hundred and twenty-seven (427) cases.

During the same period the department has handled one thousand seven hundred and seventy (1,770) criminal prosecutions for misdemeanors and civil suits before magistrates' courts for the various departments of the state as follows:

Medical Board.....	49
Industrial Commission—Child Labor Law.....	108
Industrial Commission—Mine Inspection Law.....	15
Industrial Commission—Workmen's Compensation Law.....	25
Industrial Commission—Workshops & Factories.....	140
Agricultural Commission—Pharmacy & Dairy & Food.....	304
Agricultural Commission—Fish & Game.....	813
Liquor License Commission.....	316
Total	1770

The cases disposed of and pending in the courts of record may be summarized as follows:

	Cases Disposed of.	Cases Pending.
United States Supreme Court.....	4	3
United States District Court.....	8	9
Supreme Court of Ohio.....	44	14
Court of Appeals.....	36	16
Common Pleas Court.....	138	41
Other Courts.....	11	6
Willis Tax Cases in Common Pleas, Probate, In- solvency and Federal Courts.....	70	27
Total	311	116

The list of cases, other than in the Willis law department, pending and disposed of from January 1, 1914, to January 10, 1915, are as follows:

Cases Disposed of in the United States Courts from January 1, 1914,
to January 10, 1915.

SUPREME COURT.

No. 1030.

In re Anna Hawley.

No. 1101.

Jeffrey Manufacturing Co. vs. Harry E. Blagg, et al.

No.

Ohio River & Western Ry. Co. vs. R. M. Dittey, et al.

No.

Marietta, Columbus & Cleveland Ry. Co. vs. R. M. Dittey, et al.

DISTRICT COURTS.

Southern District of Ohio, Eastern Division.

No. 1696.

In re Loring J. Smith.

No. 6817.

L. & N. Ry. Co. vs. Oliver H. Hughes, et al.

Southern District of Ohio, Western Division.

No. 5177.

In re John H. Bachman.

No. 5177.

In re Jacob C. Smith.

No. 5178.

In re Theodore Kauffman.

Eastern District of Ohio, Northern Division.

No.

Rail & River Coal Company vs. Wallace D. Yaple, et al.

Northern District of Ohio, Eastern Division.

No. 205.

Mutual Film Co. vs. Ohio Industrial Commission.

No. 206.

Mutual Film Corporation vs. Ohio Industrial Commission.

Cases Disposed of in the Supreme Court of Ohio from January 1, 1914, to
January 10, 1915

No. 13579.

State vs. Charles H. Gunkleman.

No. 13655.

E. V. Moore, et al., vs. Charles Given, et al.

No. 13994.

State ex rel. vs. Board of Deputy State Supervisors of Elections of
Jefferson County.

No. 14106.

Federal Union Surety Co. vs. State.

No. 14247.

State ex rel. Peter Walton vs. Robert E. Edmondson, Auditor.

No. 14401.

In re Liquidation of Metropolitan Bank & Trust Co.

No. 14624.

Conrad Nuhn, Treasurer vs. Cedar Point Resort Company.

No. 14426.

State vs. Delbert Hayslip.

No. 14427.

State vs. Ownie Hayslip.

No. 14433.

State vs. Wm. G. Benham, Treasurer.

No. 14434.

State ex rel. John M. Grant vs. Fred M. Sayre, Auditor.

No. 14448.

Joseph Meyer vs. John A. O'Dwyer, et al.

No. 14612.

Statae ex rel. George M. Young vs. James M. Cox, Governor.

No. 14466.

State ex rel. Samuel Ach, et al., vs. J. Corliss Evans, et al.

No. 14480.

State vs. Cleveland & Pittsburgh Ry. Co.

No. 14502.

In re Exceptions, State vs. Nathaniel S. Keith.

No. 14508.

In re Henry Steube.

No. 14518.

John Renschler vs. State.

No. 14550.

In re Exceptions, State vs. George B. Cox.

No. 14561.

No. 14562.

David M. Green vs. State Civil Service Commission (2 Cases).

No. 14580.

State vs. John E. Roose, Auditor, Putnam County.

No. 14319.

Harry J. Long Co., Treas. vs. Champion Coated Paper Co.

No. 14330.

R. E. Blinn, et al., vs. C. S. Cole.

No. 14368.

State vs. S. A. Davis.

No. 14392.

In re Exceptions of Prosecuting Attorney, Franklin County vs. Isaac
B. Cameron, et al.

No. 14398.

No. 14399.

No. 14422.

State ex rel. Gongwer vs. Charles H. Graves, Secretary of State (3
Cases).

No. 14620.

Clement S. Baxter vs. State.

No. 14667.

Hyde Park Business Club vs. Public Utilities Commission.

No. 14669.

State ex rel. Frank E. McKean vs. Charles H. Graves, Sec. of State.

No. 14722.

State ex rel. Pogue vs. Groom.

No. 14723.

State ex rel. vs. Spiegel, et al.

No. 14746.

City of Cincinnati vs. William A. Hopkins, et al.

No. 14780.

State ex rel. James V. Murphy vs. Charles H. Graves, Sec. of State.

No. 14761.

Washington T. Porter, et al., vs. William A. Hopkins, et al.

No. 14762.

Board of Education, et al., vs. William A. Hopkins, et al.

No. 14763.

State ex rel. Thomas L. Pogue vs. William A. Hopkins, et al.

No. 14775.

State ex rel. Kautzman vs. Charles H. Graves.

No.

McCarty vs. Thomas, Warden of Ohio Penitentiary.

No.

In re Exceptions of Pros. Atty., Franklin Co. vs. Frank E. Baxter.

No.

N. & W. Ry. Co. vs. Public Service Commission.

No. 14780.

State ex rel. Stieringer vs. Walker M. Yeatman, et al.

Cases Disposed of in the Court of Appeals from January 1, 1914, to
January 10, 1915

Coshocton County.

No.

Mathew Crawford vs. John I. Miller, et al.

Franklin County.

No. 18.

State ex rel. Attorney General vs. John Renschler.

No. 50.

State ex rel. Attorney General vs. J. P. Shepard, et al.

No. 109.

In re Henry Steube.

No. 112.

State vs. Keystone Watch Case Company.

No. 138.

State ex rel. Hattie Gilmore vs. A. V. Donahey, Auditor.

No. 146.

Charles H. Graves vs. Charles C. Janes, et al.

No. 155.

State vs. Clem E. Baxter.

No. 156.

David M. Green vs. State Civil Service Commission.

No. 159.

Charles J. Castle vs. William F. Mason, et al.

No. 164.

State ex rel. vs. Universal Life Insurance Co.

No. 169.

State vs. William Schwartz, et al.

No. 172.

State ex rel. Young vs. James M. Cox, et al.

No.

State ex rel. Attorney General vs. Cleveland, Bedford & Geauga Lake
Traction Co.

No. 186.

George B. Topping, et al., vs. Homer C. Price, et al.

No. 187.

George B. Topping, et al., vs. Homer C. Price, et al.

No. 230.

Charles S. Hockett, et al., vs. State Liquor Licensing Board.

No. 137.

William C. Miller vs. State.

Cuyahoga County.

No. 630.

State vs. Cleveland & Pittsburgh Ry. Co.

No. 535.

District Board of Assessors vs. State ex rel. Morgan.

Hamilton County.

No. 47.

State vs. Joseph Bernhardt.

No. 83.

Reinhart & Newton Company vs. State.

No. 300.

In re William C. Schott vs. William Copelan.

No. 424.

Gerke Brewing Co., et al., vs. Edw. J. Kuerze, et al.

No. 548.

Board of Education vs. Wm. A. Hopkins, Treas., et al.

No. 550.

City of Cincinnati vs. William A. Hopkins, Treas., et al.

No.

Yeatman, et al., vs. State ex rel. Stieringer.

No. 547.

Washington R. Porter, et al., Public Library Trustees vs. William A. Hopkins, Treas., et al.

No.

State ex rel. Pogue, Pros. Atty. vs. William A. Hopkins, Treas., et al.

No. 5616.

Joseph Bernhardt vs. Thos. P. Kearns, et al.

No. 5617.

Joseph Bernhardt vs. Edwin Wise.

Paulding County.

No.

State ex rel. Moore vs. Mutual Live Stock Protective Association.

Richland County.

No.

In re Barnett Licker.

Stark County.

No.

State vs. E. Kerhin.

Warren County.

No.

Lebanon National Bank vs. B. C. Howell, Jr., Treas.

No.

Lebanon National Bank vs. B. C. Howell, Jr., Treas.

Cases Disposed of in the Common Pleas Court from January 1, 1914, to
January 10, 1915

Butler County.

No. 25713.

Eli C. Jones vs. State Liability Board, etc.

No. 26138.

Electric Railway Company vs. Board of County Commissioners, etc.

No.

State ex rel. Ohio Electric Railway Co. vs. Commissioners of Butler
County.

Cuyahoga County.

No. 127782.

Cleveland Trust Co. vs. Euclid Heights Realty Co.

No. 138380.

State ex rel. Jeanette Morgan vs. District Board of Assessors.

No. 136925.

State ex rel. Malin vs. Horn.

No. 126680.

Max Sternlicht vs. E. W. Horn, et al.

No.

John G. Owens vs. Board of Education of City of Cleveland.

No.

State vs. Cleveland & Pittsburgh Ry. Co.

Delaware County.

No.

State ex rel. Lattanner, Supt. of Banks vs. Frank A. Hills.

No.

In re Eva Davis.

Erie County.

No. 11697.

Cedar Point Resort Co. vs. Conard H. Nuhn, Treas.

No. 12065.

Cedar Point Resort Co. vs. Conard H. Nuhn, et al.

Franklin County.

No. 9644.

State vs. George B. Nye.

No. 9645.

State vs. George B. Nye.

No. 9646.

State vs. George B. Nye.

No. 61026.

State vs. National Bank of Ashtabula, Ohio.

No. 61027.

State vs. Cincinnati Trust Company.

No. 62299.

State vs. Marine National Bank of Ashtabula.

No. 62300.

State vs. First National Bank of Cleveland.

No. 62339.

State vs. Union National Bank of Columbus.

No. 62501.

State vs. Nypano Ry. Company.

No. 63647.

Beaumont & Sour Lake Construction Co. vs. Emery J. Smith, et al.

No. 64972.

State ex rel. Ulrich vs. C. H. Nau, et al.

No. 65046.

Sidney Telephone Co. vs. Public Service Commission.

No. 65134.

State vs. Farmers' National Bank of Ashtabula.

No. 65151.

Frank O. Hunt vs. James A. Duncan, et al.

No. 65152.

Arthur C. Graham vs. James A. Duncan, et al.

No. 65420.

State vs. Cincinnati, Milford & Loveland Traction Co.

No. 65573.

Charles L. Kurtz, et al., vs. Public Service Commission.

No. 65724.

State vs. William Schwartz, et al.

No. 65992.

State ex rel. Lattanner, et al., vs. Dever.

No. 65993.

State ex rel. Lattanner, et al., vs. Welsh.

No. 65994.

State ex rel. Lattanner, et al., vs. Morton.

No. 65995.

State ex rel. Lattanner, et al., vs. Drake.

No. 66629.

State vs. Irvin R. Johnson.

No. 66630.

State vs. Milton J. Monnett.

No. 66725.

Charles J. Castle vs. William F. Mason, etc.

No. 66935.

David M. Green vs. State Civil Service Commission.

No. 67068.

Timothy S. Hogan, Attorney General, etc. vs. The Logan Natural Gas & Fuel Co., et al.

No. 67224.

George B. Topping, et al., vs. Homer C. Price, et al.

No. 67225.

George B. Topping, et al., vs. Homer C. Price, et al.

No. 67401.

State vs. Cabin Creek Consolidated Coal Co.

No. 67457.

State vs. Factory Power Co., etc.

No. 67559.

Security Savings Bank Co. vs. Lattanner, Superintendent of Banks.

No. 67778.

Sith, et al., vs. Industrial Commission of Ohio.

No. 67781.

State ex rel. Attorney General vs. City of Lancaster, et al.

No. 68012.

Bert Williams, et al., vs. A. P. Sandles, et al.

No. 68101.

J. E. Monger vs. Charles H. Graves, Secretary of State.

No. 68805.

Charles S. Hockett, et al., vs. State Liquor Licensing Board.

No. 68901.

Cherrington, et al., vs. Richard Lloyd, et al.

No.

In re Application of Terrance McCarty.

No.

State ex rel. Attorney General vs. Northern Ohio Traction & Light Co.

No.

State vs. William Kirkby.

No.

State vs. C. Baxter.

No.

State ex rel. Attorney General vs. Charles A. Judson.

No.

State vs. Nypano Railway Co.

Fairfield County.

No.

In re Gainer Erstine.

Guernsey County.

No.

State ex rel. Baxter vs. James A. Hoopman (Bank of Buffalo).

Hamilton County.

No. 135785.

Vosler vs. State.

No. 135924.

Haggerty vs. State.

No. 138164.

Berger vs. State.

No. 138165.

Rahn vs. State.

No. 138625.

State vs. Alois Reidy.

No. 138626.

Frank Branstetter vs. State.

No. 138627.

Christian Drack vs. State.

No. 138628.

Flora Moeller vs. State.

No. 138629.

Frank Dorger vs. State.

No. 138630.

State vs. Glaser.

No. 138631.

John Ruess vs. State of Ohio.

No. 138632.

Joseph Robert vs. State of Ohio.

No. 139159.

State vs. Little Miami Ry. Co.

No. 139160.

State vs. Cincinnati Street Ry. Co.

No. 140711.

Fischer vs. State.

No. 143042.

State vs. Louis Foster.

No. 151703.

Fred Kircher vs. State.

No. 151705.

Joseph Lewis vs. State.

No. 152620.

McDonald Printing Co. vs. State.

No. 153497.

G. Fred Arans vs. Arans Iron Works Company.

No. 155035.

Harry R. Osborn vs. State.

No. 155287.

State ex rel. Chas. J. Scherrer vs. Hamilton Co. Liquor Licensing Board.

No. 155319.

In re William Schott.

No. 155736.

Charles J. Weber vs. Industrial Commission of Ohio.

No. 155871.

David Brown vs. Industrial Commission of Ohio.

No. 155917.

John Tumota vs. State.

No. 156328.

State ex rel. Pogue vs. William A. Hopkins, et al.

No. 156329.

Board of Education vs. William A. Hopkins, et al.

No. 156342.

Washington T. Porter, et al., vs. William A. Hopkins, Treas.

No.

State ex rel. Baxter vs. J. A. Busse.

No.

State ex rel. Baxter vs. Frank Piatt, et al.

No.

State ex rel. Baxter vs. Thomas P. Starch.

No.

City of Cincinnati ex rel. Schoenle vs. William A. Hopkins, et al.

Harrison County.

No.

Bank of Charleroi vs. Adena Mining Company.

Hocking County.

No.

State ex rel. T. S. Hogan on behalf of Margaret McAllister vs. National
Fire Proofing Company.

Jefferson County.

No.

State ex rel. John G. Belknap vs. Board of Dep. S. S. of Elections.

No. 7063.

State vs. Hugh Patterson.

No. 7604.

State vs. Samuel R. Stark.

No. 7065.

State vs. Samuel R. Stark.

No. 7066.

State vs. John Belknap.

No. 7067.

State vs. Ira Blackburn.

No. 7068.

State vs. Richard Gilson.

No. 7069.

State vs. Richard Gilson.

No. 7070.

State vs. Fred Stone.

No. 7071.

State vs. Richard Kramer.

No. 7072.

State vs. Richard Gilson.

No. 7073.

State vs. Henry Lawer.

No. 7074.

State vs. John A. Mansfield.

No. 7075.

State vs. Alfred Crippen.

No. 7076.

State vs. William C. Brown.

No. 7077.

State vs. James Gilson.

No. 7078.

State vs. John C. Belknap.

No. 7079.

State vs. John C. Belknap.

Knox County.

No. 8865.

Farmers' & Merchants' National Bank of Mt. Vernon vs. Eva M.
Sharp, Admx.

No. 9221.

State ex rel. Baxter vs. Gambier Banking Co.

No.

State ex rel. Baxter vs. Ella Grant.

No.

State ex rel. Baxter vs. Ella Grant.

Licking County.

No. 17285.

Daniel Coffman vs. Will D. Harris, et al.

Logan County.

No. 11574.

Daniel Newland vs. State.

No. 11744.

Thomas Canfield vs. State.

No. 11946.

Thomas Canfield vs. State.

No.

Babcock vs. Shaw, Treasurer.

No.

A. H. Babcock vs. E. G. Branson, Treas., Lorain County.

Lucas County.

No. 65626.

Mechanics' Savings Bank Co. vs. Frank E. Baxter, et al.

No.

Lathrop vs. State.

Madison County.

No.

State ex rel. Attorney General vs. John Ellsworth, et al.

Miami County.

No. 19265.

Frank Ammerman vs. State.

Montgomery County.

No. 36903.

J. H. Pfaul vs. W. A. Peffly, et al.

No.

State ex rel. Attorney General vs. Enterprise Loan Co.

Pickaway County.

No.

Fisher vs. Board of Education, Monroe Township.

Richland County.

No. 12160.

In re Barnett Licker.

Ross County.

No.

Charles Allen vs. State.

Stark County.

No. 23510.

Daniel Mossop vs. J. W. Bidwell, et al.

No.

In re Harrold Wood.

No.

Stark Electric Ry. Co. vs. Frank E. McKean, et al.

No.

Harry Escassen vs. State.

Warren County.

No. 11047.

Neiderlander vs. State.

No. 11286.

Lebanon National Bank vs. B. C. Howell, Jr., Treas.

No.

Lebanon National Bank vs. B. C. Howell, Jr., Treas.

Cases in Other Courts Disposed of from January 1, 1914, to January
10, 1915.

Superior Court, Cincinnati.

No. 55860.

Julius Theaurkauf vs. Hamilton County Liquor Licensing Board.

No. 55846.

Louis Blasco vs. American Carriage Co.

No. 55860.

Julius Theaurkauf vs. Rogers Wright, et al.

Municipal Court of Cincinnati.

No. 3033.

State ex rel. Attorney General vs. American Rigging Co.

No. 1516.

State ex rel. Attorney General vs. Cinti Bill Posting Co.

No. 7780.

State vs. J. T. Knox.

No. 7781.

State vs. J. T. Knox.

No. 2965.

State ex rel. Attorney General vs. Charles Mohrmeyer.

Municipal Court, Cleveland, Ohio.

No. 30164.

State for Benefit of Tomalski vs. Blamber Brass Mfg. Co.

No. 28597.

State ex rel. vs. Stroeble Steel Construction Co.

No. 28128.

State ex rel. vs. Ehrlich.

Cases Pending in the Supreme Court of the United States January
10, 1915

No. 456.

Mutual Film Co. vs. Yaple, et al.

No. 457.

Mutual Film Company vs. Yaple, et al.

No. 513.

Rail & River Coal Company vs. Wallace D. Yaple, et al.

DISTRICT COURTS.

Northern District of Ohio, Eastern Division.

No. 233.

Rail & River Coal Company vs. Yaple, et al.

No.

In re Smokeless Heat & Power Company.

No.

In re Georgian Bay Company.

Southern District of Ohio, Eastern Division.

No.

State ex rel. Attorney General on Behalf of Margaret McAllister vs.
National Fire Proofing Company.

Southern District of Ohio, Western Division.

No. 2197.

Toledo, St. Louis & Western Ry. Co. vs. Miami Valley Electric Co.

No. 4716.

In re K. & P. Lumber Company.

No. 4716.

In re Hazen Company.

No. 5873.

In re Gahl Company.

No. 6791.

George H. Keeney vs. Dominion Coal Company.

Cases Pending in the Supreme Court of Ohio, January 10, 1915.

No. 14269.

State vs. E. D. Stone, et al.

No. 14339.

Adena Railway Company, et al., vs. Public Service Commission.

No. 14340.

Adena Railway Company, et al., vs. Public Service Commission.

No. 14442.

James T. Haynes vs. Isaac Jones.

No. 14461.

Ohio Traction Company vs. State.

No. 14555.

State vs. J. H. Barkman.

No. 14653.

William Tilch, etc., vs. Joseph Bourgardner.

No. 14687.

Ex Parte Harry Allen.

No. 14697.

State ex rel. Ribble, Pros. Atty. vs. Victor Kleinhoffer.

No. 14708.

District Board of Assessors vs. State ex rel. Jeanette Morgan.

No. 14772.

Valley Telephone Company vs. Public Utilities Commission.

No. 14788.

Charles S. Hockett, et al. vs. State Liquor License Board.

No. 8374.

Jane McVeigh vs. Mary Ann McVeigh.

No. 14127.

John D. Davis vs. State ex rel. Hollis C. Johnson, Pros. Atty.

Cases Pending in the Court of Appeals, January 10, 1 15.

Franklin County.

No. 1.

State ex rel. Attorney General vs. Cooper Hydraulic Co.

No. 4.

State ex rel. Attorney General vs. Order of Owls.

No. 5.

State ex rel. Attorney General vs. Royal Order of Lions, et al.

No. 6.

State ex rel. Attorney General vs. Order of Reindeers, et al.

No. 14.

Public Service Commission vs. B. & O. Ry. Co., Erie Ry. Co. and
C. A. & C. Ry. Co.

No. 137.

Wm. C. Miller vs. State.

No. 182.

State ex rel. Attorney General vs. Metropolitan Funeral & Burial As-
sociation Co.

No. 3058.

State ex rel. Attorney General vs. Hocking Valley Ry. Co.

No. 3059.

State ex rel. Attorney General vs. Hocking Valley Ry. Co.

No. 3255.

Adena Ry. Co. vs. Public Service Commission.

Hamilton County.

No. 448.

Industrial Commission of Ohio vs. David Brown.

No. 251.

E. H. Moore, Supt. of Insurance vs. Central Fire Association.

No. 252.

E. H. Moore, Supt. of Insurance vs. Buckeye Fire Ins. Association.

Licking County.

No.

Daniel Coffman vs. Will D. Harris, et al.

Stark County.

No.

State vs. E. Kerhin.

No.

Daniel Mossop vs. J. W. Bidwell, et al.

Cases Pending in the Common Pleas Court January 10, 1915.

Allen County

No. 16195.

State ex rel. James S. Grey vs. M. J. Burk, et al.

Coshocton County.

No. 5097.

William Coffman vs. John I. Miller, et al.

Cuyahoga County.

No. 124511.

Virginia Forcythe, et al., vs. T. G. Hart, et al.

No. 125182.

T. S. Hogan, Attorney General vs. H. C. Ranney, et al.

No. 125083.

T. S. Hogan, Attorney General vs. Cleveland Museum of Art, et al.

No. 125085.

T. S. Hogan, Attorney General vs. H. R. Perkins, et al.

No. 133120.

Kosel vs. Snyder, et al.

No. 131563.

Sulter vs. Western Reserve Syrup Company.

No. 140057.

State ex rel. Farmer vs. Andrews, et al.

No. 141043.

State ex rel. Zsupynick vs. Matlack, et al.

No.

State ex rel. Attorney General vs. Universal Life Insurance Co.

Crawford County.

No. 11252.

Thomas H. Drolesbaugh vs. William F. Brinkman, et al.

Darke County.

No.

Hoffman vs. Treasurer.

Franklin County.

No. 62441.

State of Ohio vs. Little Miami Ry. Co.

No. 62826.

State ex rel. Baxter vs. Columbus Savings & Trust Co.

No. 64725.

State ex rel. Attorney General vs. Teutonia Savings & Loan Co.

No. 66597.

American Savings Co., Crooksville, vs. Jas. A. Devine, etc.

No. 67187.

State ex rel. E. C. Turner vs. State Civil Service Commission.

No. 67305.

State ex rel. Phelps vs. T. S. Hogan, Attorney General of Ohio.

No. 67551.

State ex rel. Attorney General vs. Empire State Surety Company.

No. 68071.

Stark Electric Company vs. Maryland Casualty Co., et al.

No. 69020.

Azeriah K. Jewell vs. T. A. McCann, et al.

Greene County.

No.

In re Liquidation of Osborn Bank.

Hamilton County.

No. 116644.

State of Ohio vs. Bellevue Brewing Company.

No. 155736.

Charles J. Weber vs. Industrial Commission of Ohio.

No. 15587.

Katie Ebinger vs. Industrial Commission of Ohio.

No.

Ivorydale & Millcreek Valley Ry. Co. vs. William A. Hopkins.

Lorain County.

No.

State vs. Oberlin Gas & Electric Company.

No.

A. H. Babcock vs. Stanley G. Shaw, Treas.

Lucas County.

No.

James W. Rutledge, etc. vs. Owens Bottle Machine Co.

Miami County.

No. 19361.

West Milton Masonic Temple Co. vs. West Milton Home Telephone Co., et al.

Seneca County.

No.

State vs. Leister.

Stark County.

No.

Metzger vs. State.

Summit County.

No.

O'Toole vs. City of Akron.

Trumbull County.

No.

Maud E. Knapp vs. William Keesecker, et al.

Union County.

No. 9264.

State ex rel. Willis vs. Bank of Marysville.

No. 9265.

State ex rel. Willis vs. Peoples' Bank.

No. 9266.

State ex rel. Willis vs. Union Banking Company.

No. 9267.

State ex rel. Willis vs. Commercial & Savings Bank.

No. 9268.

State ex rel. John H. Willis vs. Richmond Deposit Bank.

Washington County.

No. 12989.

Ohio Valley Bank Co. vs. David W. Jones, et al.

Cases Pending in the Probate Court, January 10, 1915.

No. 6741.

James R. Mulvane vs. Hiram Thornton, et al.

Cases Pending in Other Courts, January 10, 1915.

Municipal Court, Cleveland, Ohio.

No. 30917.

State for Benefit of Warner vs. Wm. Caroville.

Insolvency Court, Cincinnati, Ohio.

No. 6351.

John H. Miller vs. Schacht Motor Company.

Superior Court, Cincinnati, Ohio.

No. 55772.

State ex rel. Wm. A. Daughtery vs. Rogers Wright, et al.

No. 56181.

State ex rel. Attorney General vs. David Berl.

No. 58181.

State ex rel. Attorney General vs. David Berl.

III.

REPORT OF THE WILLIS LAW DEPARTMENT.

During the year 1914, the tax commission of Ohio certified to the Willis tax department 4,408 domestic and foreign corporations and public utilities as being delinquent in the filing of reports or payment of the franchise and excise taxes, or both; this was an increase of practically three hundred per cent. (300%) over the previous year, and a much larger per cent. of increase over any year prior to 1911. In addition to the number of corporations certified by the tax commission during the year 1914, there were 1,216 carried over from the year 1913 certification, due to the fact that the certification of domestic corporations did not come to this department until almost the close of the year; consequently, the work during the past year has been a continuation of the efforts to collect from previous years as well as the current year, which resulted in realizing on 2,119 claims the amount of \$275,895.22, as compared with the collections during the year 1913, which was \$130,966.15.

The foregoing collections for the year 1914 were distributed as follows:

54 corporations owing for the years prior to 1911.
110 corporations owing for the year 1911.
362 corporations owing for the year 1912.
1,275 corporations owing for the year 1913.
318 corporations owing for the year 1914.

One foreign corporation, doing business without having qualified to do business in Ohio, was compelled to pay qualification fees and franchise fees.

21 corporations, whose authority to do business in Ohio had been revoked, were required to pay reinstatement fees.

34 corporations filed certificates of dissolution or certificates of retirement and paid the fees therefor.

It will be observed that of the 4,408 corporations and public utilities certified to this department only 318 corporations paid for the year. This was due, as before stated, to the fact that certification was not made until almost the close of the year 1914, which did not give the department sufficient time within which to correspond with the various corporations with the view of securing settlement.

Among the 54 corporations noted in the foregoing as being delinquent for the years prior to 1911, a large number had been pending

for a number of years, and it required considerable time and effort to effect a settlement accordingly.

During the year 1914, the same precaution was used to protect the state from losses which might occur from corporations going into the hands of receivers, trustees in bankruptcy and assignees, and constant diligence was used in following up such claims due the state.

During the past year the work of this department showed a marked increase, and at times it was required to employ temporarily extra help to handle the correspondence as it should be, but the cost to the state for such help must be considered as very insignificant when compared with the results obtained, inasmuch as the increased collections amounted to approximately \$144,934.07 over the year 1913.

At the beginning of my administration four years ago, I made every effort possible to have a uniform system of accounting installed in my Willis tax department, and have continued to urge it since, but on account of the enormous amount of work entailed in doing so, it was not undertaken until recently. However, the department of auditor of state is now at work on it and will have it completed in the near future.

A complete detailed statement of all collections made by this department is as follows:

COLLECTIONS OF ATTORNEY GENERAL'S OFFICE
DURING 1914.

	For years prior to 1911			
41	Domestic corporations paid franchise fees-----	\$7,894 08		
	penalties -----	857 04	\$8,751 12	
8	Foreign corporations paid franchise fees-----	1,775 00		
	penalties -----	40 00	1,815 00	
5	Public utilities paid excise taxes-----	2,763 97		
	penalties -----	7 71	2,771 68	\$13,337 80
	For the year 1911			
92	Domestic corporations paid franchise fees-----	8,075 73		
	penalties -----	827 34	8,903 07	
9	Foreign corporations paid franchise fees-----	254 84		
	penalties -----	42 99	297 83	
9	Public utilities paid excise taxes-----	15,003 85		
	penalties -----	5 00	15,008 85	24,209 75
	Amount forwarded-----			\$37,547 55

COLLECTIONS OF ATTORNEY GENERAL'S OFFICE DURING 1914—
Continued.

	Amt. brought forward..			\$37,547 55
	For the year 1912			
338	Domestic corporations paid franchise fees -----	\$14,351 25		
	penalties -----	2,328 01	\$16,679 26	
10	Foreign corporations paid franchise fees -----	312 70		
	penalties -----	51 66	364 36	
14	Public utilities paid excise taxes -----	18,030 66		
	penalties -----	10 00	18,040 66	35,084 28
	For the year 1913			
1191	Domestic corporations paid franchise fees -----	98,619 01		
	penalties -----	12,627 93	111,246 94	
44	Foreign corporations paid franchise fees -----	12,103 93		
	penalties -----	467 84	12,571 77	
40	Public utilities paid excise taxes -----	43,353 52		
	penalties -----	3,908 11	47,261 63	171,080 34
	For the year 1914			
317	Domestic corporations paid franchise fees -----	25,641 01		
	penalties -----	2,979 14	28,620 15	
1	Foreign corporations paid franchise fees -----	10 00		
	penalties -----		10 00	28,630 15
				272,342 32
				90
	Total taxes, fees and penalties paid into state treasury -----			272,343 22
	It will be noted that 90 cents more was paid into treasury than total of fees and penalties, which is due to the auditor having certified an incorrect total in one account.			
	Amount forwarded.....			\$272,343 22

COLLECTIONS OF ATTORNEY GENERAL'S OFFICE DURING 1914—
Concluded.

	Amt. brought forward...			\$272,343 22	
1	Corporation paid penalty for failing to comply with order of public service commission.....		\$500 00		
21	Corporations paid reinstatement fees.....		2,100 00		
1	Foreign corporation paid under 178, General Code under 183, General Code for failing to qualify....	\$15 00 10 00	25 00 750 00		
34	Corporations paid fees for dissolution or retirement		170 00		
3	Corporations paid fees for filing miscellaneous certificates with secretary of state		7 00	3,552 00	\$275,895 22
	Miscellaneous				
	Interest on state funds				
	Commercial Natl. Bk., Cols.		40,000 00		
	Cincinnati Trust Co.....		13,101 30		
	Union Natl. Bank, Cols...		7,500 00		
	First Natl. Bank, Clev....		4,109 58		
	Marine Natl. Bk., Ashtabula		3,052 68		
	Farmers' Natl. Bank, Ashtabula		1,500 78		
	Natl. Bank of Ashtabula...		1,003 20		
	Hough Bk. & Trust Co., Cin.		692 45		
	East Side Bank, Toledo...		1,075 34	72,035 33	
	Judgment against Columbus Savings & Trust Co. but reverted back to creditors by action of legislature			42,000 00	114,035 33
	Forfeiture of bonds				
	American Surety Co., Bond of Wm. Schwartz		5,500 00		
	National Surety Co., Bond of Frank R. Stone		5,000 00		
	Bankers' Surety Co., Bond of Wm. Tucker...		823 55	11,323 55	
	Refund of court costs....		511 00		
	Taxes, insurance dep't....		61 00		
	Account, industrial commission		1,596 99		
	Acc't mdse., Ohio state commission for blind...		12 00	2,180 99	13,504 53
	Total				\$403,435 08

The following is a list of the cases both disposed of and pending in the various courts in which the collection of Willis law tax was involved:

Cases Disposed of in the District Courts of the United States.

<p>In the matter of The Junction City Clay Products Co., Paid \$114.00.</p>	<p>Bankrupt.</p>	}	<p>Northern District Ohio, Eastern Division, Chas. C. Pickering, Referee, Lancaster, Ohio.</p>
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<p>In the matter of The Carl Ritz Sausage Co., Paid \$13.42.</p>	<p>Bankrupt.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
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<p>In the matter of The Advance Chemical & Mfg. Co., Paid \$15.00.</p>	<p>Bankrupt.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
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<p>In the matter of The Ahr & Rost Co., Paid \$22.50.</p>	<p>Bankrupt.</p>	}	<p>Southern District Ohio, Western Division. Wm. H. Whittaker, Referee, Cincinnati, Ohio.</p>
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<p>In the matter of The Cleveland Granite Co., Paid \$24.50.</p>	<p>Bankrupt.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
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<p>In the matter of The F. W. Hyde Co., Paid \$15.00.</p>	<p>Bankrupt.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
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<p>In the matter of The L. D. Hubbard Co., Paid \$28.25.</p>	<p>Bankrupt.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
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<p>In the matter of The Owners' Oil & Grease Co., Paid \$30.00.</p>	<p>Bankrupt.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
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In the matter of The John Dietz Mfg. Co., Bankrupt.	} Southern District Ohio, Western Division. Charles T. Greve, Referee, Cincinnati, Ohio.
Paid \$15.00.	
In the matter of The Euclid Ladies Tailoring Co., Bankrupt.	} Western District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
Paid \$15.00.	
In the matter of The Falls Rivet & Machine Co., Bankrupt.	} Northern District Ohio, Eastern Division. Harry L. Snyder, Referee, Akron, Ohio.
Paid \$258.75.	
In the matter of The Fulton Machine & Forging Co., Bankrupt.	} Northern District Ohio, Eastern Division. A. M. McCarty, Referee, Canton, Ohio.
Paid \$114.60.	
In the matter of The Cleveland Sanitation Co., Bankrupt.	} Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
Paid \$17.25.	
In the matter of The Brober Hardware Co., Bankrupt.	} Northern District Ohio, Eastern Division. J. H. McGifford, Referee, Ashtabula, Ohio.
Paid \$10.00.	
In the matter of The Bettman Johnson Co., Bankrupt.	} Southern District Ohio, Western Division. Charles T. Greve, Referee, Cincinnati, Ohio.
Paid \$654.00.	
In the matter of The Canton Roofing Tile Co., Bankrupt.	} Northern District Ohio, Eastern Division. A. M. McCarty, Referee, Canton, Ohio.
Paid \$333.15.	
In the matter of The Smith Eckstein Co., Bankrupt.	} Northern District Ohio, Eastern Division. C. C. Connell, Referee, Lisbon, Ohio.
Paid \$24.17.	

In the matter of The Altwood Manufacturing Co., Bankrupt.	}	Northern District Ohio, Eastern Division.
Paid \$205.14.		J. H. McGifford, Referee, Ashtabula, Ohio.
In the matter of The Ford Bros. Auto Sales Co., Bankrupt.	}	Northern District Ohio, Western Division.
Paid \$12.08.		Fordyce Belford, Referee, Toledo, Ohio.
In the matter of The Akron Machine Co., Bankrupt.	}	Northern District Ohio, Eastern Division.
Paid \$120.00.		Harry L. Snyder, Referee, Akron, Ohio.
In the matter of The Georgian Bay Co., Bankrupt.	}	Northern District Ohio, Western Division.
Paid \$525.98.		A. F. Ingersoll, Referee, Cleveland, Ohio.
In the matter of The Farmers' Fence Co., Bankrupt.	}	Northern District Ohio, Western Division.
Paid \$286.32.		J. Duncan McLaughlin, Referee, Bellefontaine, Ohio.
In the matter of The Co-operative Garage Co., Bankrupt.	}	Northern District Ohio, Eastern Division.
Paid \$10.00		A. F. Ingersoll, Referee, Cleveland, Ohio.
In the matter of The Reading Creamery Co., Bankrupt.	}	Northern District Ohio, Eastern Division.
Paid \$15.00.		C. C. Connell, Referee, Lisbon, Ohio.
In the matter of The Maley, Thompson & Moffett Co., Bankrupt.	}	Southern District Ohio, Western Division.
Paid \$225.00		Chas. T. Greve, Referee, Cincinnati, Ohio.
In the matter of The Smith Lithograph Co., Bankrupt.	}	Northern District Ohio, Western Division.
Paid \$48.00.		Fordyce Belford, Referee, Toledo, Ohio.

In the matter of The Niles Sanitarium Co., Bankrupt.	}	Southern District Ohio, Western Division.
Paid \$86.25.		George W. Poland, Referee, Urbana, Ohio.
In the matter of The Sackmann Mfg. Co., Bankrupt.	}	Northern District Ohio, Eastern Division.
Paid \$31.05.		Harry L. Snyder, Referee, Akron, Ohio.
In the matter of The Vulcan Clay & Brick Co., Bankrupt.	}	Northern District Ohio, Eastern Division.
Paid \$15.00.		C. C. Connell, Referee, Lisbon, Ohio.
In the matter of The W. H. Noble Co., Bankrupt.	}	Northern District Ohio, Eastern Division.
Paid \$43.12.		A. F. Ingersoll, Referee, Cleveland, Ohio.
In the matter of The College of Commerce Co., Bankrupt.	}	Northern District Ohio, Western Division.
Paid \$10.00.		N. W. Bright, Referee, Findlay, Ohio.
In the matter of The Pocket Umbrella Co., Bankrupt.	}	Northern District Ohio, Western Division.
Paid \$140.25.		Nimrod W. Bright, Referee, Findlay, Ohio.
In the matter of The Reliable Lumber Co., Bankrupt.	}	Southern District Ohio, Eastern Division.
Paid \$10.65.		Frederick N. Sinks, Referee, Columbus, Ohio.
In the matter of The Russell & Smith Co., Bankrupt.	}	Northern District Ohio, Western Division.
Paid \$11.50.		Fordyce Belford, Referee, Toledo, Ohio.
In the matter of The Sash Hanger Mfg. Co., Bankrupt.	}	Northern District Ohio, Eastern Division.
Paid \$32.60.		C. C. Connell, Referee, Lisbon, Ohio.

<p>In the matter of The Thatcher Rueter Co., Bankrupt. Paid \$33.90.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
<p>In the matter of The Loper Co., Bankrupt. Paid \$172.50.</p>	}	<p>Northern District Ohio, Western Division. Fordyce Belford, Referee, Toledo, Ohio.</p>
<p>In the matter of The Queen City Carriage Co., Bankrupt. Paid \$60.00.</p>	}	<p>Southern District Ohio, Western Division. W. H. Whittaker, Referee, Cincinnati, Ohio.</p>
<p>In the matter of The Springfield Tire & Rubber Co., Bankrupt. Paid \$172.50.</p>	}	<p>Southern District Ohio, Western Division. F. M. Krapp, Referee, Springfield, Ohio.</p>
<p>In the matter of The Walter J. Dwyer Co., Bankrupt. Paid \$52.50.</p>	}	<p>Southern District Ohio, Eastern Division. F. N. Sinks, Referee, Columbus, Ohio.</p>
<p>In the matter of The Cleveland Stationery Co., Bankrupt. Paid \$11.50.</p>	}	<p>Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.</p>
<p>The Chesterfield Clothing Co., Bankrupt. Paid \$12.94.</p>	}	<p>Southern District Ohio, Western Division. W. S. McConnaughey, Referee, Dayton, Ohio.</p>
<p>The Commonwealth Steamship Co., Receivership. Paid \$2,471.97.</p>	}	<p>Northern District Ohio, Eastern Division. Cleveland, Ohio.</p>
<p>The Columbus, Buggy Co., Receivership. Paid \$1,249.20.</p>	}	<p>Southern District Ohio, Eastern Division. Columbus, Ohio.</p>

Cases Disposed of in the Common Pleas Court.

The American Case & Register Co., Paid \$457.50.	Receivership.	} Common Pleas Court, Columbiana County.
The Hecla Iron & Mining Co., Paid \$120.00.	Receivership.	} Common Pleas Court, Lawrence County.
The Pearl Paint & Glass Com- pany. Paid \$15.00.	Receivership.	} Common Pleas Court, Richland County.
The New Ohio Furniture Co., Paid \$45.00.	Receivership.	} Common Pleas Court, Franklin County.
The Peoples' Deposit Bank Co., Paid \$399.39.	Receivership.	} Common Pleas Court, Cuyahoga County.
The Mansfield Electric Web Co., Paid \$517.50.	Receivership.	} Common Pleas Court, Richland County.
The Cleveland, Galion Motor Truck Co., Paid \$460.00.	Receivership.	} Common Pleas Court, Cuyahoga County.
The James R. Shanklin Coal Co., Paid \$176.25.	Receivership.	} Common Pleas Court, Hamilton County.
The Moore Motor Truck Co., Paid \$157.50.	Receivership.	} Common Pleas Court, Lucas County.
The National Specialty Mfg. Co., Paid \$38.94.	Receivership.	} Common Pleas Court, Cuyahoga County.
The Piqua Furniture Co., Paid \$95.22.	Receivership.	} Common Pleas Court, Miami County.

The Peckham Motor Car Co., Receivership. Paid \$60.38.	} Common Pleas Court, Montgomery County.
The Dennison Foundry & En- gineering Co., Receivership. Paid \$314.44.	} Common Pleas Court, Tuscarawas County.
The Eastern Ohio R. R. Co., Receivership. Paid \$172.50.	} Common Pleas Court, Columbiana County.
The Charles Hoope Co., Receivership. Paid \$22.50.	} Common Pleas Court, Hamilton County.
The Cement Products Co., Receivership. Paid \$11.50.	} Common Pleas Court, Franklin County.
The Black Diamond Coal Co., Receivership. Paid \$17.25.	} Common Pleas Court, Jackson County.
The Fuller Cleaning Co., Receivership. Paid \$84.90.	} Common Pleas Court, Cuyahoga County.
The Weidlich & Simpson Pen Co., Receivership. Paid \$90.73.	} Common Pleas Court, Hamilton County.
The Auto Plating & Mfg. Co., Receivership. Paid \$11.50.	} Common Pleas Court, Cuyahoga County.

Cases Disposed of in the Probate and Insolvency Courts.

The Barberton Coal Mining Co., Assignment.	}	Probate Court, Summit County.
Paid \$43.12.		
The Troy Acetylene Co., Assignment.	}	Probate Court, Miami County.
Paid \$56.00.		
The Carrollton Savings & Bank- ing Co., Assignment.	}	Probate Court, Carroll County.
Paid \$69.00.		
The American Automatic Tele- phone Co., Receivership.	}	Probate Court, Champaign County.
Paid \$300.00.		
The Borland Mfg. Co., Receivership.	}	Insolvency Court, Hamilton County.
Paid \$19.63.		
The Ohio Yarn Mills Co., Assignment.	}	Insolvency Court, Cuyahoga County.
Paid \$150.00.		

Cases Pending in District Courts of the United States.

The Morehouse Mfg. Co., Bankrupt.	{ Southern District Ohio, Eastern Division. F. N. Sinks, Referee, Columbus, Ohio.
The Standard Steel Co., Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
The Andrews Mfg. Co., Bankrupt.	{ Southern District Ohio, Western Division. W. S. McConnaughey, Referee, Dayton, Ohio.
The F. Hunter & Sons Co., Bankrupt.	{ Southern District Ohio, Eastern Division. F. N. Sinks, Referee, Columbus, Ohio.
The Glendale Cemetery Co., Bankrupt.	{ Southern District Ohio, Western Division. Chas. T. Greve, Referee, Cincinnati, Ohio.
The John Mowbray Nelson Co., Bankrupt.	{ Southern District Ohio, Western Division. Wm. H. Whittaker, Referee, Cincinnati, Ohio.
The Hamilton Gas & Electric Co., Bankrupt.	{ Southern District Ohio, Western Division. H. H. Hames, Referee, Hamilton, Ohio.
The Hetzell Gelatine Products Co., Bankrupt.	{ Southern District Ohio, Western Division. Charles T. Greve, Referee, Hamilton, Ohio.

The Huffman Traction Engine Co., Bankrupt.	{ Northern District Ohio, Western Division. Geo. E. Crane, Referee, Kenton, Ohio.
The I. Rheinstrom & Sons Co., Bankrupt.	{ District of Kentucky, Covington, Ky.
The Keetch Knitting Co., Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
The L. P. Hazen Co., Bankrupt.	{ Southern District Ohio, Western Division. W. H. Whittaker, Referee, Cincinnati, Ohio.
The Ohio Sterling Co., Bankrupt.	{ Southern District Ohio, Western Division. W. S. McConnaughey, Referee, Dayton, Ohio.
The A. B. Soros Co., Bankrupt.	{ Northern District Ohio, Eastern Division. A. F. Ingersoll, Referee, Cleveland, Ohio.
The Consolidated Heating Co., Bankrupt.	{ Northern District Ohio, Eastern Division. C. C. Connell, Referee, Lisbon, Ohio.
The Craig Foundry Co., Bankrupt.	{ Northern District Ohio, Eastern Division. Wm. C. Beer, Referee, Bucyrus, Ohio.
The Cincinnati Punch & Shear Co., Bankrupt.	{ Southern District Ohio, Western Division. W. H. Whittaker, Referee, Cincinnati, Ohio.

The Dominion Coal Company, Bankrupt.	{ Southern District Ohio, Eastern Division. W. H. Whittaker, Referee, Cincinnati, Ohio.
The E. D. Hester Co., Bankrupt.	{ Northern District Ohio, Eastern Division. A. M. McCarty, Referee, Canton, Ohio.

Cases Pending in the Common Pleas Court.

The Carter Decorating Co., Receivership.	} Common Pleas Court, Franklin County.
The Dayton Electric Car Co., Receivership.	} Common Pleas Court, Clark County.
The Kelly Motor Truck Co., Receivership.	} Common Pleas Court, Clark County.
The Love Chocolate Co., Receivership.	} Common Pleas Court, Cuyahoga County.
The Toledo Stone & Glass Co., Receivership.	} Common Pleas Court, Lucas County.
The Samuel Chemical Co., Receivership.	} Common Pleas Court, Lucas County.
The Bacher Iron & Steel Co., Receivership.	} Common Pleas Court, Summit County.

Cases Pending in the Insolvency Court.

The Cleveland Fish Co., Assignment.	} Insolvency Court, Cuyahoga County.
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IV.

APPROPRIATIONS AND EXPENDITURES.

(January 1, 1914, to and including January 10, 1915.)

APPROPRIATIONS:

Balances on hand January 1, 1914:

Attorney General, salary.....	\$815 00
First Assistant Attorney General salary.....	515 00
Second Assistant Attorney General, salary.....	313 00
Salaries, Clerks, Stenographers Messenger and Janitor	941 56
Stenographic work.....	3,596 21
Special Counsel.....	14,564 43
Investigation, Canal Matters.....	1,985 62
Investigation, State Treasury.....	1,228 30
Costs in Cases.....	827 92
Furniture, Carpets and Books.....	1,283 50
Contingent Fund.....	697 23
Traveling Expenses.....	389 38
Legislative Bribery.....	65 58
	<hr/>
	\$27,222 73

SUNDRY APPROPRIATIONS:

Clerk of Courts, Lorain County.....	\$51 65
B. F. Voorhees, T. E. Duncan and J. Glenn.....	254 69
Harry J. Bradbury.....	479 75
Geo. B. Okey.....	1,500 00
Clerk of Courts, Wayne County.....	28 60
Ernest & Ernest.....	2,039 22
Dr. Y. Wardlow.....	50 00
Dr. H. W. Whitaker.....	50 00
Jacob Pfeifer.....	1,738 00
Charles C. Connell.....	3,500 00
	<hr/>
	9,691 91

Appropriations made in 1914 (104 O. L., p. 84):

PERSONAL SERVICE:

A-1 Salaries	\$28,500 00
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MAINTENANCE:

C-4 Office Supplies.....	1,060 00
C-11 General Plant Supplies.....	42 34
E-1 Office Equipment.....	346 03
E-9 General Plant Equipment.....	100 00
F-1 General Repairs.....	35 00
F-6 Transportation	4,018 00
F-7 Communication	625 00
F-8 General Plant Service.....	86,743 74
F-9 Contingencies.....	25 00
	<hr/>
	121,495 11

The immediately foregoing includes the following transfers of funds:

From E-1 to E-9	\$50 00
From C-11 to F-8	91 74
From F-8 to C-4.....	200 00
From F-8 to F-1	10 00
	<hr/>

Total appropriations.....\$158,409 75

APPROPRIATIONS AND EXPENDITURES—Concluded.

Amount brought forward..... \$158,409 75

EXPENDITURES:

From balances on hand January 1, 1914:

Attorney General, salary.....	\$815 00	
First Assistant Attorney General, salary.....	515 00	
Second Assistant Attorney General, salary.....	313 00	
Salaries, Clerks, Stenographers, Messenger and Janitor.....	787 50	
Stenographic Work.....	1,097 26	
Special Counsel.....	9,542 68	
Investigations, Canal Matters.....	1,985 62	
Investigation, State Treasury.....	1,228 30	
Costs in Cases.....	345 81	
Furniture, Carpets and Books.....	196 50	
Contingent Expenses.....	672 41	
Traveling Expenses.....	87 20	
Legislative Bribery.....		\$17,586 28

SUNDRY EXPENSES:

Clerk of Courts, Lorain County.....	\$51 65	
B. F. Voorhees, T. E. Duncan and J. Glenn.....	254 69	
Harry J. Bradbury.....	479 75	
Geo. B. Okey.....	1,500 00	
Clerk of Courts, Wayne County.....	28 60	
Ernest & Ernest.....	2,039 22	
Dr. Y. Wardlow.....	50 00	
Dr. H. W. Whitaker.....	50 00	
Jacob Pfeiffer.....	1,738 00	
Charles C. Connell.....	3,500 00	
		9,691 91

Expenditures from 1914 appropriations:

PERSONAL SERVICES

A-1 Salaries.....	\$25,011 12
Amount lapsed.....	500 00

MAINTENANCE:

C-4 Office Supplies.....	924 59	
C-11 General Plant Supplies.....	3 00	
E-1 Office Equipment.....	96 70	
E-9 General Plant Equipment.....	53 35	
F-1 General Repairs.....	19 50	
F-6 Transportation.....	3,345 71	
F-7 Communication.....	659 33	
F-8 General Plant Service.....	71,124 13	
F-9 Contingencies.....	3 63	
		101,741 06

(F-7 overdrawn \$34.33, to be covered by later transfer.)

Total expenditures..... \$129,019 25

Balance on hand January 11, 1915..... \$29,390 50

V.

OFFICIAL OPINIONS.

The number of opinions that has been rendered by this department from January 1, 1914, to January 10, 1915, is seven hundred and fourteen (714), which opinions were rendered to the various state officers, boards and commissions, prosecuting attorneys and city solicitors of the state. The number is slightly in excess of that rendered during the previous year. The litigation has been at least as heavy and of very great importance in the questions involved so that it may well be said that the year has placed a vast amount of work upon this department.

As stated in a previous part of this report, the department has disposed of practically all requests for opinions on hand on January 1, 1915, and some that were submitted after that date.

The opinions of the department are hereto attached and made a part of this report.

Respectfully submitted,
TIMOTHY S. HOGAN,
Attorney General.

...the results of the study...

CONCLUSIONS

The findings of this study indicate that...

...the results of the study...

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