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correctly executed and acknowledged and to be in form sufficient to convey a good and sufficient fee simple title to the State of Ohio, said deed is hereby approved.

Respectfully,
GILBERT BETTMAN,
Attorney General

734.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN DARKE, JEFFERSON AND MUSKINGUM COUNTIES.

COLUMBUS, OHIO, August 12, 1929.

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

735.

APPROVAL, ABSTRACT OF TITLE TO LAND OF HAROLD H. DEWITT IN BRUSH CREEK AND MORGAN TOWNSHIPS, SCIOTO COUNTY, OHIO.

COLUMBUS, OHIO, August 13, 1929.

Hon. CARL E. Steeb, Secretary, Ohio Agricultural Experiment Station, Columbus, Ohio.

DEAR SIR:—This is to acknowledge receipt of your recent communication, submitting for my examination and approval, abstract of title, warranty deed and other files relating to the proposed purchase of three certain tracts of land in Brush Creek and Morgan Townships, Scioto County, Ohio, owned of record by one Harold Herndon DeWitt, subject to the outstanding consummated dower interest of one Alice DeWitt Munday, which property is more fully described in Opinion No. 167 of this department, directed to you under date of March 7, 1929.

In the former opinion of this department, above referred to, it was found that said Harold Herndon DeWitt had a good and merchantable, fee simple title to the tracts of land therein described, subject only to the dower interest of Alice DeWitt, now Alice DeWitt Munday, and to such taxes as are a lien on said lands. At the time of the original certificate of said abstract, to-wit on September 5, 1928, it appeared that taxes in the sum of \$24.07 on tract No. 1, \$204.33 on tract No. 2, and \$199.83 on tract No. 3 had been certified as delinquent. In a certification of said abstract under date of August 9, 1929, it is certified that said tracts of land have been certified as delinquent for non-payment of taxes and that "as of September 1, 1929, the county auditor figures it will take \$23.83; \$203.18 and \$198.53 to redeem it." I take it that these figures are exclusive of the 1928 and 1929 taxes on the land.

Upon the abstract as resubmitted, I find that said Harold Herndon DeWitt has a