The taxes for the last half of 1925 are unpaid, and due and payable in June, 1926. The taxes for the year 1926 became a lien April 11, 1926.

The warranty deed as submitted will be sufficient to convey the premises under consideration to the State of Ohio when properly delivered.

The encumbrance estimate covering the above premises, bearing No. 548, has been regularly certified by the Director of Finance.

The approval of the Controlling Board is evidenced by a copy of a letter addressed to your office by Wilbur E. Baker, Director of Finance.

The abstract of title, warranty deed, encumbrance estimate and approval of the controlling board as submitted are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.

3386.

ABSTRACT, STATUS OF TITLE, TO 788 ACRES OF LAND, SITUATED IN NILES TOWNSHIP, SCIOTO COUNTY, OHIO, IN SURVEY 15834 AND 15834-15878 IN VIRGINIA MILITARY DISTRICT.

Columbus, Ohio, May 25, 1926.

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

DEAR SIR:—Examination of an abstract of title, warranty deed and other data submitted by you to this department for examination and approval discloses the following:

The abstract was prepared and certified by W. L. Hostetter and Harry Ball, Abstracters, under date of April 1, 1926, and pertains to 788 acres of land, situated in Niles Township, Scioto County, Ohio, and being in Survey 15834 and 15834-15878 in the Virginia Military District.

Said abstract shows sufficient title to said premises in Simon Labold, Edward Cunningham and Carol Cunningham, subject to the following:

The taxes for the last half of 1925 are unpaid, and due and payable in June, 1926. The taxes for the year 1926 became a lien April 11, 1926.

The warranty deed as submitted will be sufficient to convey the premises under consideration to the State of Ohio when properly delivered.

The encumbrance estimate covering the above premises, bearing No. 560. has been regularly certified by the Director of Finance.

I fail to find where you have submitted copy of letter containing approval of the controlling board. Therefore, it will become necessary for you to submit to the State Auditor's office evidence of the approval of the controlling board.

The abstract of title, warranty deed and encumbrance estimate are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.