entirely clear as to whether or not the society in question has been deriving any funds other than those received from the board of county commissioners. Should this society have some other source or sources of revenue from which the excess compensation of which you inquire has been paid, there is no precedent for a finding in favor of the dog and kennel fund based upon such compensation. If, however, this excess compensation has been paid from funds derived from the county, there is little question in my mind but that such expenditure of county funds by the society would be without authority of the board of county commissioners and a finding for recovery should accordingly be made therefor. Upon the facts submitted, it is believed that a more categorical answer to this final inquiry may not be made.

Respectfully,

HERBERT S. DUFFY, Attorney General.

2615.

APPROVAL—CONTRACT, STATE OF OHIO, THROUGH ADJU-TANT GENERAL AND DIRECTOR OF STATE ARMORIES, WITH GEO. W. TIMMONS, INC., COLUMBUS, OHIO, CER-TAIN DESIGNATED BRANCHES OF WORK, CONSTRUC-TION, OHIO STATE ARMORY, IRONTON, OHIO, TOTAL EXPENDITURE, \$29,348.00.

COLUMBUS, OHIO, June 20, 1938.

HON. EMIL F. MARX, Adjutant General of Ohio, Columbus, Ohio.

DEAR SIR: You have submitted for my approval a contract by and between Geo. W. Timmons, Inc., Columbus, Ohio, and the State of Ohio acting by and through Emil F. Marx, Adjutant General and Director of State Armories, for the construction and completion of an Ohio State Armory to be erected at Ironton, Ohio, including all branches of the work except the three mechanical trades, and including alternate No. 1 glazed brick, which contract calls for the total expenditure of twenty-nine thousand three hundred and forty-eight dollars (\$29,348.00).

You have also submitted the following papers in this connection: Encumbrance record No. 113, dated May 25, 1938, proof of publication, workmen's compensation certificate showing the contractor having complied with the laws of Ohio relating to compensation, Controlling Board release, certificate of the Auditor of State that the necessary papers are on file in that office, tabulation of bids, estimate of cost, division of contract, form of proposal properly executed with the Glens Falls Indemnity Company as surety, the power of attorney for its signer, its financial statement and certificate to do business in the State of Ohio.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other papers submitted in this connection.

Respectfully,

HERBERT S. DUFFY, Attorney General.

2616.

APPROVAL—CONTRACT AND BOND, STATE OF OHIO, THROUGH DIRECTOR, DEPARTMENT OF PUBLIC WORKS, FOR DEPARTMENT OF PUBLIC WELFARE, WITH THE JOHN VAN RANGE COMPANY, CINCINNATI, OHIO, KITCHEN EQUIPMENT, OHIO STATE REFORMA-TORY, MANSFIELD, OHIO, TOTAL EXPENDITURE, \$23,-375.00.

Columbus, O1110, June 20, 1938.

HON. CARL G. WAIIL, Director, Department of Public Works, Columbus. Ohio.

DEAR SIR: You have submitted for my approval a contract by and between The John Van Range Company, Cincinnati, Ohio, and the State of Ohio, acting by the Department of Public Works, for the Department of Public Welfare, for the Contract for Kitchen Equipment for a project known as Kitchen Equipment, Ohio State Reformatory, Mansfield, Ohio, as set forth in the Form of Proposal Dated May 14, 1938, which contract calls for the total expenditure of twenty-three thousand three hundred and seventy-five dollars (\$23,375.00).

You have also submitted the following papers and documents in this connection: Encumbrance estimate No. 40, dated May 24, 1938, the estimate of cost, the division of contract, the notice to bidders, the proof of publication, workmen's compensation certificate showing the contractor having complied with the laws of Ohio relating to compensation, the form of proposal containing the contract bond signed by the Indemnity Insurance Company of North America, its power of attorney for the signer, its financial statement and its certificate of compliance with the laws of Ohio