753.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND GUSTAV HIRSCH, COLUMBUS, OHIO, FOR CONSTRUCTION OF LOW TENSION SYSTEM, REVAMPING WIRE MAINS, KENT STATE NORMAL SCHOOL, KENT, OHIO, AT AN EXPENDITURE OF \$10,600.00—SURETY BOND EXECUTED BY THE COMMERCIAL CASUALTY INSURANCE COMPANY.

Columbus, Ohio, July 20, 1927.

Hon. George F. Schlesinger, Director, Department of Highways and Public Works, Columbus, Ohio.

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Highways and Public Works, for and on behalf of the Board of Trustees of Kent State Normal School, and Gustav Hirsch, of Columbus, Ohio. This contract covers the construction and completion of General Contract for Low Tension System, Revamping Wire Mains, Kent State Normal School, Kent, Ohio, and calls for an expenditure of ten thousand six hundred dollars (\$10,600.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also submitted a contract bond upon which the Commercial Casualty Insurance Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

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 data submitted in this connection.

Respectfully,
EDWARD C. TURNER,
Attorney General.

754.

CORPORATION—FRANCHISE TAX—WHEN FOREIGN CORPORATION IS HELD TO BE "DOING BUSINESS" UNDER SENATE BILL No. 22, 87th GENERAL ASSEMBLY.

SYLLABUS:

When foreign corporations held to be "doing business" in Ohio, within the provisions of Enacted Amended Senate Bill No. 22.

COLUMBUS, OHIO, July 21, 1927.

Tax Commission of Ohio, Columbus, Ohio.

Gentlemen:—This will acknowledge receipt of your recent communication which reads: