222.

APPROVAL, FORM OF PROPOSAL FOR CONSTRUCTION OF PROPOSED NEW CHEMISTRY BUILDING, OHIO STATE UNIVERSITY CAMPUS.

COLUMBUS, OHIO, March 23, 1927.

HON. CARL E. STEEB, Secretary, The Ohio State University, Columbus, Ohio.

DEAR SIR:—You have submitted for my opinion a form of proposal for the construction of the proposed new Chemistry Building, in which you state as follows:

"Your attention is called to the fact that this bid is signed on the second sheet and not on the first sheet.

It is respectfully requested that you advise the board of trustees as to the validity of this bid."

The form of proposal submitted consists of two sheets, the first of which is a printed form, which has typewritten alterations to cover the proposed chemistry building and contains the first of the number of typewritten alternates. At the bottom of said printed sheet is a space for signature and address. The second sheet of the proposal is entirely typewritten and contains seven additional alternates, followed by the signature of the bidder and his address. The bidder has not signed on the space provided for signature on the first sheet above referred to. However, the first sheet of the proposal refers to the second sheet and in effect incorporates the same in said proposal by the following language: "(Alternates continued on the following sheet.)"

It is my opinion that the two sheets above referred to must be read together as constituting one instrument and the fact that the printed sheet does not contain the signature of the bidder in the space provided therefor at the bottom of said sheet does not make said proposal invalid.

Respectfully,
EDWARD C. TURNER,
Attorney General.

223.

CERTIFICATE OF DISSOLUTION—DOMESTIC CORPORATION MUST FILE CERTIFICATE FROM TAX COMMISSION AND FROM COUNTY TREASURER.

## SYLLABUS:

Under the provisions of Section 5521, General Code, a domestic corporation seeking to file a certificate of dissolution with the Secretary of State, is required to file, in addition to the certificate from the Tax Commission of Ohio showing all reports required to be made to it have been filed according to law and all taxes fees and penalties due thereon have been paid, a like certificate also from the treasurer of the county in which the property is or was located showing that all personal property taxes assessed against such corporation for the current year and previous years have likewise been paid.

Columbus, Ohio, March 23, 1927.

HON. CLARENCE J. BROWN, Secretary of State, Columbus, Ohio.

DEAR S.R:—This will acknowledge receipt of your letter of the 17th instant requesting my opinion as follows: