It was held in the case of Allen v. Allen's admr., 18 O. S., 234 that:

"An allowance for the support of the widow and her child is a debt of the estate, for the payment of which resort may be had, to said land or its proceeds."

It will be noted that while amended section 10654 G. C. provides that the widow, or guardian or next friend may select household goods, live stock, tools, implements and utensils, to the amount of five hundred dollars, and in lieu of this amount of personal property, said widow, guardian or next friend shall receive such sum of money in addition to the personal property as shall equal the difference between the value of such personal property and five hundred dollars, yet there is no provision in this or any other section of the General Code that said amount of money in lieu of said personal property shall be a debt against the estate of the decedent, should there be no money left by decedent.

The original enactment provided for certain articles of personal property and as held in the afore-mentioned case of Baucus v. Stover, if the decedent was not in possession of said property at the time of his death, it could not be delivered and no allowance could be made therefor. It would appear that the articles and money mentioned in amended section 10654, General Code, must be selected from the personal estate of the decedent of which he was possessed at the time of his death, and if there be no money, none can be selected or received by the widow or minor children under the schedule of exemptions.

You are therefore advised that the five hundred dollars exemption is not on the same plane as the widow's allowance and real estate may not be sold to satisfy the same where there is no household goods, etc., or money of the amount of five hundred dollars.

Respectfully,
C. C. CRABBE,
Attorney-General.

883.

ABSTRACT, STATUS OF TITLE, 76.79 ACRES OF LAND SITUATED IN PREBLE COUNTY, WASHINGTON TOWNSHIP, IN NORTHEAST QUARTER OF SECTION 4, TOWNSHIP 7 AND RANGE 2 EAST.

Columbus, Ohio, November 12, 1923.

Hon. L. A. Boulay, Director, Department of Highways and Public Works, Columbus, Ohio.

DEAR SIR:—You have submitted an abstract which was certified by John V. Dye of Eaton, Ohio, October 25th, 1923, inquiring as to the status of the title to 76.79 acres of land situated in Preble County, Washington Township, in the northeast quarter of section 4, township 7 and range 2 east, which is more fully described in said abstract and deed which you also enclosed.

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After an examination it is my opinion that said abstract shows title to said premises to be in the name of John T. Conley and Laura Conley, free from encumbrances excepting the taxes for the year 1923. The deed submitted is believed to be sufficient to convey said premises to the state when delivered and accepted. Under the terms of the deed it will be necessary for the creditors to pay the taxes upon said premises for the year 1923.

You have further enclosed an encumbrance estimate No. 9279, which contains the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in the sum of \$10,000.00 to cover the purchase price.

You further enclose the agreement entered into with the creditors prior to the execution of the deed. It has been noted this agreement provided that the grantors were not to pay the taxes for the year 1923. However, attached to said abstract is a supplemental agreement entered into by the said grantors whereby the provisions of the original contract in this respect were waived.

The abstract and deed and all other matters submitted are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney-General.

884.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE HAUGHTON ELEVATOR MACHINE COMPANY, TOLEDO, OHIO. CONSTRUCTION AND COMPLETION OF ELEVATOR INSTALLATION WITHOUT AUTOMATIC FLOOR LEVELING ATTACHMENT AT THE WYANDOTTE BUILDING, COLUMBUS, OHIO, AT A COST OF \$8400.00, SURETY BOND EXECUTED BY THE UNITED STATES FIDELITY AND GUARANTY COMPANY.

Columbus, Ohio, November 13, 1923.

Hon, L. A. Boulay, Director, Department of Highways and Public Works, Columbus, Ohio.

DEAR SIR:—You have submitted for my approval contract between the State of Ohio, acting by the Department of Highways and Public Works, and the Haughton Elevator Machine Company, of Toledo, Ohio. This contract covers the construction and completion of elevator installation without automatic floor leveling attachment, at the Wyandotte Building, Columbus, Ohio, and calls for an expenditure of \$8400.00.

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. There has further been submitted a contract bond upon which the United States Fidelity and Guaranty 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 re-