OPINIONS

For your information, and for your files, I am enclosing a copy of Opinion No. 2584.

I am accordingly of the opinion that the wholesale dealer in cigarettes, located in the State of Indiana, who sells cigarettes direct to retail dealers in Ohio, invoicing them and making collections direct, is not required to secure a wholesale cigarette dealer's license under the provisions of Section 5894 of the General Code.

> Respectfully, EDWARD C. TURNER, Attorney General.

2859.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND JOHN G. WOIDE, CLEVELAND, OHIO, FOR PLUMBING AND ELECTRICAL CONTRACTS FOR HORSE AND COW BARN AND EQUIPMENT, HAW-THORNDEN FARM, CLEVELAND STATE HOSPITAL, CLEVELAND, OHIO, AT AN EXPENDITURE OF \$24,910.00—SURETY BOND EXECUTED BY THE NATIONAL SURETY COMPANY.

Columbus, Ohio, November 9, 1928.

HON. RICHARD T. WISDA, Superintendent of Public Works, Columbus, Ohio.

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Public Welfare, Columbus, Ohio, and John G. Woide, of Cleveland Ohio. This contract covers the construction and completion of Combined General, Plumbing and Electrical Contracts for Horse and Cow Barn and Equipment, Hawthornden Farm, Cleveland State Hospital, Cleveland, Ohio, and calls for an expenditure of Twenty-four thousand nine hundred and ten dollars (\$24,910.00).

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 furnished evidence to the effect that the consent and approval of the Controlling Board to the expenditure have been obtained as required by Section 12 of House Bill No. 502 of the 87th General Assembly. In addition you have submitted a contract bond, upon which the National Surety 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.