under this lease for the months of January and February, 1937. This sufficiently complies with the requirements of Section 2288-2, General Code, and the lease is approved. I herewith return the same to you.

Respectfully.

Herbert S. Duffy,
Attorney General.

159.

APPROVAL—LEASE FOR OFFICE ROOMS IN LANCASTER, OHIO.

COLUMBUS, OHIO, February 19, 1937.

Hon. Carl G. Wahl, Director, Department of Public Works, Columbus, Ohio.

DEAR SIR: You have submitted for my examination and approval a lease instrument executed by The Lancaster National Bank of Lancaster, Ohio, to the State of Ohio, acting through you as Superintendent of Public Works. By this lease, which is one for a term of two years commencing January 1, 1937, and ending December 31, 1938, and which provides for the payment of a monthly rental of \$30.00, there is leased and demised to the State of Ohio as the lessee therein named certain premises situated in the city of Lancaster, Ohio, and described in this lease instrument as being Rooms 216 and 218 in The Lancaster National Bank Building.

It is recited in the lease instrument that the above described premises are for the use of the Sales Tax Section of the Tax Commission of Ohio; and the lease for this purpose is within your authority under the provisions of Section 154-40, General Code, which provides that the Director of the Department of Public Works is authorized, among other things, to lease office space in buildings for the use of the state government, or any department, office or institution thereof.

Inasmuch as this lease is for a term of two years not fully covered by any appropriation made by the General Assembly, this lease instrument quite properly provides that the lease is subject to appropriation made or to be made by the legislature and that neither the Director of Public Works, the members of the Tax Commission, nor any other state officer shall be liable for the payment of rent under the lease if such appropriation is not made.

This lease has been properly executed and inasmuch as the lease is otherwise in conformity to law the same is approved as to execution and form.

Accompanying the lease as the same is submitted to me is contract encumbrance record No. 10 which has been properly executed in the manner provided by Section 2288-2, General Code, and which shows that there are available moneys, otherwise unencumbered, sufficient in amount to pay the current rental under this lease for the months of January and February, 1937. I am inclined to the view that this contract encumbrance record is in sufficient compliance with Section 2288-2, General Code; and on the considerations above noted I hereby approve the lease and return the same to you.

Respectfully.

Herbert S. Duffy,

Attorney General.

160.

APPROVAL—CERTIFICATE OF AMENDMENT TO ARTICLES OF INCORPORATION OF THE UNION FARMERS MUTUAL CASUALTY COMPANY.

Columbus, Ohio, February 19, 1937.

Hon. WILLIAM J. KENNEDY, Secretary of State, Columbus, Ohio.

DEAR SIR: I have examined the certificate of amendment to the articles of incorporation of The Union Farmers Mutual Casualty Company which you have submitted for my approval.

Finding the same not to be inconsistent with the Constitution or laws of the United States or of the State of Ohio, I have endorsed my approval thereon and return the same herewith to you.

Respectfully.

HERBERT S. DUFFY,
Attorney General.