acting through you as director of the Department of Public Works, certain premises for the use of the Tax Commission of Ohio.

By this lease, which is one commencing on the 10th day of February, 1938, and ending on the 31st day of December, 1938, and which provides for a monthly rental of \$30.00, there is leased and demised to the state for the use of the Tax Commission of Ohio, Room No. 408 in the Second National Bank Building at Hamilton, Ohio.

This lease has been properly executed by The Second National Bank of Hamilton, the lessor, by the hands of its President and Cashier. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrances record No. 18 which has been executed in proper form and which shows that there are unencumbered balances in the appropriation account sufficient in amount to pay the rentals under this lease for the period from February 10, 1938, to May 1, 1938. This is a sufficient compliance with the provisions of Section 2288-2, General Code. This lease is accordingly approved by me and the same is herewith returned to you.

Respectfully,

HERBERT S. DUFFY,

Attorney General

1948.

APPROVAL—LEASE, STATE OF OHIO THROUGH DEPARTMENT OF PUBLIC WORKS, WITH THE BROTHERHOOD OF RAILWAY AND STEAMSHIP CLERKS, FREIGHT HANDLERS, EXPRESS AND STATION EMPLOYES BUILDING COMPANY OF CINCINNATI, OHIO, TERM AS DESIGNATED, MONTHLY RENTAL, \$100.00, ROOMS 502 AND 504, BROTHERHOOD OF RAILWAY CLERKS BUILDING, COURT AND VINE STREETS, CINCINNATI, OHIO, FOR USE OF THE TAX COMMISSION OF OHIO, SALES TAX SECTION.

COLUMBUS, OHIO, February 17, 1938.

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

DEAR SIR: You have submitted for my examination and approval a certain lease executed by The Brotherhood of Railway and Steamship Clerks, Freight Handlers, Express and Station Employes Building Com-

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pany of Cincinnati, Ohio, in and by which there are leased and demised to the state of Ohio, acting through you as Director of the Department of Public Works, certain premises for the use of the Tax Commission of Ohio (Sales Tax Section).

By this lease, which is one commencing November 1, 1937, and ending January 1, 1939, and which provides for a monthly rental of \$100.00, there are leased and demised to the state for the use of the Sales Tax Section of the Tax Commission, Rooms 502 and 504 in the Brotherhood of Railway Clerks Building, northwest corner of Court and Vine Streets, Cincinnati, Ohio.

This lease has been properly executed by The Brotherhood of Railway and Steamship Clerks, Freight Handlers, Express and Station Employes Building Company, by the hand of its Secretary-Treasurer. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance records Nos. 7 and 17 which have been executed in proper form and which, taken together, cover the full amount of the monthly rentals provided for under this lease for the months of January and February, 1938, amounting in the aggregate to the sum of \$200.00. I am of the opinion that these contract encumbrance records are a compliance with the provisions of Section 2288-2, General Code, and upon the considerations above noted this lease is hereby approved and the same is returned to you.

Respectfully,

HERBERT S. DUFFY,

Attorney General

1949.

APPROVAL—BONDS TOLEDO CITY SCHOOL DISTRICT, LUCAS COUNTY, OHIO, \$10,000.00, PART OF ISSUE DATED FEBRUARY 1, 1924.

Columbus, Ohio, February 18, 1938.

State Employes Retirement Board, Columbus, Ohio. Gentlemen:

RE: Bonds of Toledo City School District, Lucas County, Ohio, \$10,000.00.