treasury or custodian thereof in any such report shall be abated or compromise either before or after the filing of civil actions by any board or officer or by order of any court unless the attorney general shall first give his written approval thereof."

This section is so clear that it needs no interpretation. In this case the examiner is fully warranted in making a finding against all the parties named jointly and severally inasmuch as they failed to follow the law provided for the awarding of public funds to depositaries and because of their failure to follow the law these funds were lost to the city treasury and sinking fund. The unlawful action of the city council in selecting a depository would in no wise relieve the city treasure, as it was his duty so see and know that the depository law had been followed before delivering the funds thereto.

It would seem to me that the examiner has performed his full duty when he makes the flat findings without borrowing trouble as to future credits. That is a question for the party or parties against whom the finding is made.

The question of set-off as between the City of Uhrichsville and The Union Bank is not involved in the Bureau's examination and it would seem to me that the examiner is not expected, and certainly not required to deal in anticipations.

Respectfully,

Herbert S. Duffy,

Attorney General.

88.

APPROVAL—CANAL LAND LEASE TO LAND IN CITY OF BARBERTON, SUMMIT COUNTY, OHIO.

COLUMBUS, OHIO, February 4, 1937.

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

DEAR SIR: This is to acknowledge the receipt of your recent communication with which you submit for my examination and approval a certain canal land lease in triplicate executed by the State of Ohio, through you as Superintendent of Public Works and as Director of said department, to the city of Barberton, Summit County, Ohio. By this

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lease instrument, which is one for a stated term of fifteen years and which provides for an annual rental of \$12.00, there is leased and demised to said city, as the lessee therein named, the right to construct, maintain and operate a sanitary trunk sewer across and under the bed of the Ohio and Erie Canal in the city of Barberton at and between the points indicated in the lease.

Upon examination of this lease, I find that the same has been properly executed by you as Superintendent of Public Works and as Director of said department, acting on behalf of the State of Ohio, and by the city of Barberton, acting by the hand of the Director of Public Service of said city pursuant to the authority of an ordinance duly enacted by the Council of said city under date of December 21, 1936. Upon examination of the provisions of the lease and of the conditions and restrictions therein contained, I find that the same are in conformity with the provisions of sections 13965, et seq., General Code, and with other statutory enactments relating to leases of this kind. I am accordingly approving this lease as is evidenced by my approval endorsed upon the lease and upon the duplicate and triplicate copies thereof.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

89.

APPROVAL—RESERVOIR LAND LEASE TO LAND IN FAIR-FIELD COUNTY, OHIO—MERRILL L. BIGELOW.

COLUMBUS, OHIO, February 4, 1937.

Hon. L. Wooddell, Conservation Commissioner, Columbus, Ohio.

DEAR SIR:—You have submitted for my examination and approval a reservoir land lease in triplicate executed by you as Conservation Commissioner to one Merrill L. Bigelow of Columbus, Ohio.

By this lease, which is one for a stated term of fifteen years and which provides for an annual rental of \$12.00, payable in semiannual installments of \$6.00 each, there is leased and demised to the lessee above named, the right to construct and maintain a docklanding for private use in front of each of the lots numbered 39 and 40, respectively, as shown upon the revised plat of S. J. Wooley's allotment of lands at "Summerland Beach" in the Southwest Quarter of Section 27, Town 17,