1926, and pertains to the following premises, to wit, 55.87 acres of land composed of two tracts, 53.54 acres of which is in section 8, township 2, range 8, and 2.33 acres of which is in 160 acre lot No. 7, section 2, township 2, range 8, Marietta township, Washington county, Ohio, and more particularly described in the deed abstracted in the last section of the abstract to which this opinion is attached.

Upon examination of said abstract, I am of the opinion that same shows a good and merchantable title to said premises in Louis E. Miller, subject to the following exceptions:

The certificate of the abstracter as submitted does not make a sufficient showing with reference to taxes and assessments against said premises. A careful examination of the records of Washington county must be made with reference to the matter of taxes and assessments, and a further certificate of the abstracter furnished disclosing the exact status with reference thereto.

The warranty deed as submitted, when properly delivered will be sufficient to convey the premises under consideration to the State of Ohio. In this connection, however, attention is directed to the recital in the latter part of the description which seems to indicate an oil and gas lease to the Alice Oil and Gas Company, purporting to cover the premises under consideration. However, there nowhere appears in the abstract any reference or abstract of any gas lease whatsoever.

The encumbrance estimate as submitted, bearing number 543 covering the premises described, at a consideration of \$12,500, has been properly certified by the Director of Finance under date of January 13, 1926.

The certificate of the Director of Finance showing approval of the purchase by the Controlling Board has also been submitted, and is sufficient to show the approval of said board.

The abstract of title, warranty deed, encumbrance estimate and certificate of the Director of Finance, submitted by your department are herewith returned.

Respectfully,

C. C. Crabbe,

Attorney General.

3126.

APPROVAL, BONDS OF VILLAGE OF PARMA, CUYAHOGA COUNTY, \$10,400.00.

Columbus, Ohio, February 10, 1926.

Retirement Board, State Teachers' Retirement System, Columbus, Ohio.

3127.

APPROVAL, LEASES ON MIAMI, ERIE, OHIO AND HOCKING CANALS AND INDIAN, BUCKEYE AND ST. MARYS LAKES.

COLUMBUS, OHIO, February 15, 1926.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

GENTLEMEN:—I have your letter of February 11, 1926, in which you enclose the following leases, in triplicate, for my approval: