Accompanying this lease is contract encumbrance record No. 7 covering the sum of \$300.00, payable to F. A. Schmidt Company of Cincinnati on the March and April rent account under this lease. I am advised that the reason for making out this contract encumbrance record in the name of the F. A. Schmidt Company is that the lessors above named are the heirs of an estate which is being managed by the F. A. Schmidt Company as to the rental properties of such estate and that said company in the course of its management of such rental properties receives in its own name rentals and thereafter accounts to the estate for the same. In this view, the contract encumbrance record here may perhaps be sustained. However, before vouchers are issued by the proper department of the state covering the rentals provided for in this lease, including the monthly installments noted in this contract encumbrance record, such department should have definite evidence of the authority of the F. A. Schmidt Company to receive the vouchers issued for this purpose.

With these observations, I am approving this lease and I am herewith returning the same to you.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

388.

APPROVAL—LEASE OF OFFICE SPACE FOR USE BY THE INTANGIBLE AND PERSONAL PROPERTY TAX DIVISION OF THE TAX COMMISSION OF OHIO—THE BROTHER-HOOD OF LOCOMOTIVE ENGINEERS BUILDING ASSOCIATION.

Columbus, Ohio, April 2, 1937.

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

DEAR SIR: You have submitted for my examination and approval an indenture of lease executed by The Brotherhood of Locomotive Engineers Building Association, as lessor, to the State of Ohio, acting by and through you as Director of the Department of Public Works, by which there is leased and demised for the use of the Intangible and Personal Property Tax Division of the Tax Commission of Ohio certain premises in the city of Cleveland, Ohio, therein designated as Rooms 210-212-214-216-218 in the Brotherhood of Locomotive Engineers Build-

660 OPINIONS

ing situated at the southeast corner of Ontario Street and St. Clair Avenue, in said city.

This lease is one for a term of two years commencing on the first day of January, 1937, and ending on the last day of December, 1938, and provides for an annual rental of \$2250.00 payable in monthly installments of \$187.50 each.

This lease has been properly executed by said lessor by the hand of one Frank W. Chopp, an authorized agent. Upon examination of the terms and provisions of the lease, it is noted that the obligation with respect to the payment of the rentals provided for in the lease is subject to appropriation therefor made by the legislature and inasmuch as there is nothing in the provisions of this lease which contravenes the law in any respect, the lease is hereby approved as to execution and form.

With the lease instrument above referred to, you have submitted contract encumbrance records Nos. 18 and 30. Considering these contract encumbrance records together, I find that a sufficient amount of money in the appropriation account to the credit of the proper department has been encumbered to pay the monthly rental on the leased premises for the months of January and February, 1937. This, in my opinion, is a substantial compliance with the provisions of Section 2288-2, General Code, and the lease is accordingly hereby approved and the same is herewith returned to you.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

389.

APPROVAL—ABSTRACT OF TITLE, WARRANTY DEED, ETC., HANOVER TOWNSHIP, ASHLAND COUNTY, OHIO.

COLUMBUS, OHIO, April 6, 1937.

Hon. Carl E. Steeb, Secretary, Board of Control, Ohio Agricultural Experiment Station, Columbus, Ohio.

DEAR SIR: You have submitted for my examination and approval an abstract of title, warranty deed, contract encumbrance record No. 41 and other files relating to the purchase of a tract of 143.457 acres of land which is apparently owned of record by Walter Dete, John B. Dete, Marguerite Dete and Mary T. Smith in Hanover Township, Ashland