property and public ways, flood permanent repair, reconstruction and replacement bonds in the aggregate amount of \$800,000, dated September 1, 1914, bearing interest at the rate of 4½% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said county.

Respectfully,
Herbert S. Duffy,
Attorney General.

2466.

APPROVAL- LEASE, STATE OF OHIO, THROUGH DIRECTOR. DEPARTMENT OF PUBLIC WORKS, WITH THE MASONIC TEMPLE COMPANY, ZANESVILLE, OHIO, TERM EIGHT MONTHS, ANNUAL RENTAL \$600.00, ROOMS NOS. 306, 307, 308, THIRD FLOOR, THE MASONIC TEMPLE, ZANESVILLE, OHIO, FOR USE, DIVISION OF AID FOR THE AGED, DEPARTMENT OF PUBLIC WELFARE.

Columbus, Оню, Мау 16, 1938.

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

DEAR SIR: You have submitted for my examination and approval a certain lease executed by The Masonic Temple Company of Zanesville. 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 Division of Aid for the Aged of the Department of Public Welfare.

By this lease, which is one for the term of eight months and twenty days beginning on the 11th day of April, 1938, and ending on the 31st day of December, 1938, and which provides for an annual rental of \$600,00 payable in monthly installments of \$25.00 each, there are leased and demised to the State for the use of the Division of Aid for the Aged of the Department of Public Welfare, Rooms Nos, 306, 307 and 308 on the third floor of the building known as "The Masonic Temple" in the City of Zanesville, Ohio.

This lease has been properly executed by The Masonic Temple Company, the lessor, by the hands of its President and Secretary. I likewise find that this lease and the provisions thereof are in proper form.

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The lease is accompanied by contract encumbrance record No. 17 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 months of May and June, 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.

2467.

APPROVAL—LEASE, STATE OF OHIO, THROUGH DIRECTOR, DEPARTMENT OF PUBLIC WORKS, WITH THE DAYTON ARCADE COMPANY, TERM TEN MONTHS, RENTAL \$795.00, ROOMS NOS. 1001, 1002, 1003, COMMERCIAL BUILDING, DAYTON, OHIO, FOR USE, SALES TAX SECTION, TAX COMMISSION OF OHIO.

Columbus, Оню, Мау 16, 1938.

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

DEAR SIR: You have submitted for my examination and approval a certain lease executed by The Dayton Arcade Company of Dayton, 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 Sales Tax Section of the Tax Commission of Ohio.

By this lease, which is one for a term of ten months commencing on the 1st day of March, 1938, and ending on the 31st day of December, 1938, and which provides for the rental of \$795.00, payable in monthly installments of \$79.50 each, there are leased and demised to the State for the use of the Sales Tax Section of the Tax Commission of Ohio, Rooms Nos. 1001, 1002 and 1003 in the Commercial Building, situated in the City of Dayton, Ohio.

This lease has been properly executed by The Dayton Arcade Company, the lessor, by the hand of its President, duly authorized in the premises. I likewise find that this lease and the provisions thereof are in proper form.