ceding the second Monday of April for the year 1926, (April 11, 1926) and its said status was not changed by the conveyance by the church authorities on April 14, 1926, to a non-exempt grantee.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2263

APPROVAL, ELEVEN GAME REFUGE LEASES.

COLUMBUS, OHIO, June 20, 1928.

Department of Agriculture, Division of Fish and Game, Columbus, Ohio.

Gentlemen:—I have your letters of recent date in which you enclose the following Game Refuge Leases, in duplicate, for my approval:

No.	Name	Acres
1119	Charles Bukhart, Wood County, Perrysburg Township	91
1120	Frank Eckel, Jr., Wood County, Perrysburg Township	<i>7</i> 0
1121	Fred J. & Lida Eckel, Wood County, Perrysburg Township	15
1122	The Ohio Oil Co., Wood County, Liberty Township	320
1126	Peter Heilman, Wood County, Perrysburg Township	80
1127	Wilson Kohl, Wood County, Perrysburg Township	25
1128	Frank M. Coppes, Darke County, Jackson Township	74
1129	R. H. Johnson, Darke County, Brown Township	119
1130	Wm. Coppes, Darke County, Jackson Township	20
1131	William H. Knoll, Darke County, Jackson Township	40
1132	James M. Coppes, Darke County, Jackson Township	120

I have examined said Leases, find them correct as to form, and I am therefore returning the same with my approval endorsed thereon.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2264.

APPROVAL, ABSTRACT OF TITLE TO LAND OF WILLIAM A. JOHNSTON, IN SALEM TOWNSHIP, JEFFERSON COUNTY.

COLUMBUS, OHIO, June 21, 1928.

HON. CHAS. V. TRUAX, Director of Agriculture, Columbus, Ohio.

DEAR SIR:—You have resubmitted to this department an abstract of title and warranty deed of one William A. Johnston, covering a tract of Thirty-two and three-tenths (32.3) acres of land in Salem Township, Jefferson County, which the state proposes to purchase from said William A. Johnston for the purpose of establishing a game preserve.

1556 OPINIONS

The title of William A. Johnston in and to said lands was approved in an opinion of this department directed to you, being Opinion No. 2105, dated May 15, 1928, subject to certain taxes and assessments and it was suggested that your department make some arrangements with said William A. Johnston in respect to said taxes and assessments before the purchase of the lands is concluded.

You have now submitted an encumbrance estimate bearing No. 3926, which bears the certificate of the Assistant Director of Finance under date of June 13, 1928, to the effect that there are unencumbered balances legally appropriated sufficient to pay the purchase price for the above real estate. You have also submitted evidence to the effect that the Controlling Board has consented to the expenditure of the money necessary for the purchase of said real estate as required by Section 12 of House Bill No. 502 of the 87th General Assembly.

Finding that said encumbrance estimate is in proper legal form and that the consent of the Controlling Board as above noted, has been obtained, I hereby approve the same and return the same herewith to you, together with all other papers submitted in this connection.

Respectfully,
Edward C. Turner,
Attorney General.

2265.

APPROVAL, ABSTRACT OF TITLE TO LAND OF LINNIE J. SHULL, IN SALEM TOWNSHIP, JEFFERSON COUNTY.

Columbus, Ohio, June 21, 1928.

HON. CHARLES V. TRUAX, Director of Agriculture, Columbus, Ohio.

Dear Sir:—You have resubmitted to this department an abstract of title and warranty deed of one Linnie J. Shull, covering a tract of one hundred fifty-eight and one-half (158½) acres of land in Salem Township, Jefferson County, which the state proposes to purchase from said Linnie J. Shull for the purpose of establishing a game preserve.

The title of Linnie J. Shull in and to said lands was approved in an opinion of this department directed to you, being Opinion No. 2104, dated May 15, 1928, subject to certain taxes and assessments and it was suggested that your department make some arrangements with said Linnie J. Shull in respect to said taxes and assessments before the purchase of the lands is concluded.

You have now submitted an encumbrance estimate bearing No. 3927, which bears the certificate of the Assistant Director of Finance under date of June 13, 1928, to the effect that there are unencumbered balances legally appropriated sufficient to pay the purchase price for the above real estate. You have also submitted evidence to the effect that the Controlling Board has consented to the expenditure of the money necessary for the purchase of said real estate as required by Section 12 of House Bill No. 502 of the 87th General Assembly.

Finding that said encumbrance estimate is in proper legal form and that the consent of the Controlling Board as above noted, has been obtained, I hereby approve the same and return the same herewith to you, together with all other papers submitted in this connection.

Respectfully,
EDWARD C. TURNER,
Attorney General.