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The United Building of Akron, Inc., Akron, Ohio; Term one year; Monthly rental \$200.00.

Market Avenue Realty Co., Canton, Ohio; Term 2 years; Monthly rental \$30.00.

Each and all of these leases have been executed by the several lessors in the manner provided by law and the form of the lease as to the terms and provisions thereof is likewise in conformity to law.

Accompanying these leases are contract encumbrance records covering the rental now due and payable under said several leases, which contract encumbrance records substantially comply with the provisions of Section 2288-2, General Code.

I am, therefore, approving these leases and the same are herewith enclosed.

Respectfully, Herbert S. Duffy,

Attorney General.

387.

APPROVAL—LEASE OF OFFICE SPACE FOR USE BY THE DIVISION OF AID FOR THE AGED, DEPARTMENT OF PUBLIC WELFARE, CINCINNATI, OHIO.

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 a lease instrument executed by Edith A. Baker, Ethel A. Cochran and Coleman Avery, as lessors, to the State of Ohio, acting through you as Director of Public Works, by which there is leased to the state for the use of the Division of Aid for the Aged of the Department of Public Welfare certain premises situated in the city of Cincinnati and more particularly described therein as being rooms 607-612 on the sixth floor of the Commercial Arts Building at 706-708 Race Street in said city.

By this lease, which is one for a term of two years from the first day of January, 1937, provision is made for the payment of an annual rental of \$1800.00 payable in monthly installments of \$150.00 each.

The lease has been properly executed by said lessors and the form of the lease with respect to the terms and provisions thereof is in conformity to law. 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-