491.

APPROVAL-BONDS OF BELMONT COUNTY, OHIO, \$16,500.00.

Columbus, Ohio, April 20, 1937

Retirement Board, State Teachers Retirement System, Columbus, Ohio. GENTLEMEN:

RE: Bonds of Belmont County, Ohio, \$16,500.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of poor relief bonds dated March 1, 1937, bearing interest at the rate of 3% 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 a valid and legal obligation of said county.

> Respectfully, HERBERT S. DUFFY, Attorney General.

492.

APPROVAL—BONDS OF LICKING RURAL SCHOOL DISTRICT, LICKING COUNTY, OHIO, \$1,590.00 (Limited).

Columbus, Ohio, April 20, 1937

Retirement Board, State Teachers Retirement System, Columbus, Ohio. GENTLEMEN:

> RE: Bonds of Licking Rural School Dist., Licking County, Ohio, \$1,590.00 (Limited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of building bonds dated February 1, 1937, bearing interest at the rate of 4% 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 a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY, Attorney General.

493.

APPROVAL—LEASE OF OFFICE SPACE EXECUTED BY THE BROTHERHOOD OF LOCOMOTIVE ENGINEERS BUILD-ING ASSOCIATION OF CLEVELAND FOR USE BY THE EXCISE AND SALES TAX SECTIONS OF THE TAX COM-MISSION OF OHIO.

Columbus, Ohio, April 20, 1937

HON. CARL G. WAHL, Director, Department of Public Works, Columbus, Ohio.

DEAR SIR: You have submitted for my examination and approval a certain lease executed by The Brotherhood of Locomotive Engineers Building Association of Cleveland, Ohio, in and by which there are leased and demised to the State of Ohio, through you as Director of Public Works, certain premises for the use of the Excise and Sales Tax Section of the Tax Commission of Ohio.

By this lease, which is one for a term of two years, commencing on the 1st day of January, 1937, and ending on the 31st day of December, 1938, and which provides for an annual rental of \$2,250.00, payable in monthly installments of \$187.50 each, there are leased and demised to the state for the use of the Excise and Sales Tax Section of the Tax Commission of Ohio certain premises on the third floor of the Brotherhood of Locomotive Engineers Building situated at the southeast corner of Ontario Street and St. Clair Avenue in the city of Cleveland, Ohio, and more particularly described as being Rooms Nos. 314-316-318-320-322 (1740 sq. ft.).

This lease has been properly executed by The Brotherhood of Locomotive Engineers Building Association, as lessor, by the hand of one Frank W. Chopp, acting pursuant to a resolution duly adopted by the Board of Directors of said Building Association. I likewise find that this lease and the provisions thereof are in proper form.

Accompanying this lease are contract encumbrance records Nos. 7, 27 and 40. These contract encumbrance records have been properly