3519.

APPROVAL, LÉASE TO OFFICE ROOMS IN FIRST NATIONAL BANK OF PORTSMOUTH, OHIO, FOR USE OF THE DEPARTMENT OF INDUSTRIAL RELATIONS.

COLUMBUS, OHIO, August 24, 1931.

HON. ALBERT T. CONNAR, Superintendent of Public Works, Columbus, Ohio.

DEAR SIR:—You have submitted for my examination and approval a lease granting to you as Superintendent of Public Works, for the use of the Department of Industrial Relations, certain office-rooms, as follows:

Lease from the First National Bank of Portsmouth, Ohio, for Rooms 221 and 222, on the second floor of the bank building. This lease is for a term of one year and five months, beginning on the first day of August, 1931, and ending on the thirty-first day of December, 1932, by the terms of which the State will be required to pay thirty dollars (\$30.00) per month for each month during said term.

You have also submitted encumbrance estimate No. 7 of the Director of Finance, made in pursuance of Section 2288-2, General Code. In addition, a certificate is furnished, signed by the cashier and secretary of the board of directors of the lessor corporation, to the effect that the president and cashier are authorized to enter into this lease on behalf of said company.

Finding said lease in proper legal form, I hereby approve it as to form and return it herewith, together with all papers submitted in this connection.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3520.

FORM OF BOND FOR USE IN CONNECTION WITH THE EXTENSION OF CREDIT TO WHOLESALE OR RETAIL DEALERS IN CIGARETTES.

COLUMBUS, OHIO, August 26, 1931.

The Tax Commission of Ohio, Columbus, Ohio.

Gentlemen:—This acknowledges your communication in which you request that I prepare a form of bond for your use in connection with the extension of credit to wholesale or retail dealers in cigarettes authorized by section 9 of Amended Senate Bill No. 324 of the 89th General Assembly.

In accordance with your request, I suggest the use of the following as being in accordance with the provisions of the statute:

## "STATE OF OHIO Cigarette Stamp Dealer's Bond KNOW ALL MEN BY THESE PRESENTS, That

be made we do bind ourselves firmly by these presents.

The conditions of this obligation is such, that, Whereas, the above

was, on the day of
in accordance with the provisions of Section 9 of Amended Senate Bill
No. 324, as enacted by the 89th General Assembly and pursuant to regu-
lation of the Tax Commission of Ohio, duly adopted and certified to
the Treasurer of State of Ohio, duly designated as a cigarette dealer
authorized to purchase cigarette stamps on credit;
Now, if the said shall well and truly pay to
the Treasurer of State for stamps so delivered to him within such
period of time after the delivery thereof as may be prescribed and make
such reports and settlements as the Tax Commission may require, and
fully comply with the law in such case made and provided, then this
obligation shall be void; otherwise to remain in full force and effect.
Dated at, this day of
, 193
The surety (sureties) on the foregoing bond is (are) hereby ap-
proved this day of, 193
T
Treasurer of State.
Approved as to form and amount this day of
Tax Commission of Ohio
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Ву

You will observe that the law requires that the Tax Commission prescribe the form and amount of the bond, and that the surety or sureties must be to the satisfaction of the Treasurer of State. It would seem, therefore, that, prior to being filed with you, the bond should contain both approvals noted upon its face, as is indicated in the form suggested above. I further suggest that each bond, upon final acceptance, contain a filing stamp indicating the date it is formally filed and therefore operative.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3521.

APPROVAL, CONTRACT FOR ROAD IMPROVEMENT IN THE VILLAGE OF ELMORE, OTTAWA COUNTY, OHIO.

COLUMBUS, OHIO, August 26, 1931.

HON. O. W. MERRELL, Director of Highways, Columbus, Ohio.