

"In any action brought under the preceding section it shall be a sufficient defense that the transfer of shares of capital stock, or delivery or transfer of securities, deposits, assets or property, was made in good faith, without knowledge of the death of the decedent and without knowledge of circumstances sufficient to place the defendant on inquiry."

It is noted from the statutory provisions above quoted that with respect to the question presented by you, a building and loan association, rather than its officers, is subject to the liability imposed by Section 5348-2, General Code, for the failure of such corporation to retain from a joint deposit account a sufficient amount of money to pay the inheritance tax and interest on the succession accruing to the survivor of such joint deposit account, without the written consent of the Tax Commission of Ohio to the payment of the full amount of such joint deposit account; and that such liability is imposed in every such case unless the payment of such joint deposit account is made to the survivor in good faith without knowledge of the death of the other joint owner and without knowledge of facts and circumstances sufficient to place the building and loan association upon inquiry with respect to the death of such joint owner.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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2801.

APPROVAL, LEASE TO OHIO CANAL LANDS IN THE CITY OF AKRON, OHIO, FOR THE USE OF THE QUAKER OATS COMPANY, AKRON, OHIO, FOR GENERAL INDUSTRIAL AND BUSINESS PURPOSES.

COLUMBUS, OHIO, January 7, 1931.

HON. A. T. CONNAR, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have this day submitted for my examination and approval a certain canal land lease in triplicate executed by the State of Ohio to you as Superintendent of Public Works by which there is leased and demised to the Quaker Oats Company, a New Jersey corporation doing business in this state, the right to use and occupy for general industrial and business purposes a certain parcel of Ohio Canal lands in the city of Akron, Ohio, which parcel of land is more particularly described as follows:

"Being all that part of the State Canal property leased by the State of Ohio to Glen Brown, as a railroad right-of-way, by lease dated April 27, 1916, lying between a line extending North 49° 31' East from State Monument No. 3 of the Ohio Canal survey through Station 1819 of the G. F. Silliman survey of the Ohio Canal through the city of Akron, Ohio, to an iron pin on the easterly line of the State Canal property, said line being the southerly line of the property leased by the State of Ohio to the First Trust and Savings Bank of Akron, Ohio, and also the northerly line of land leased by the State of Ohio to L. H. Conger, and extending thence southerly over a right-of-way eighteen (18) feet in width 313 feet, more or less, to the northerly line of Ash Street, and containing 5634 square feet, more or less; excepting therefrom 1694 square feet that is now occupied by the Quaker Oats

Company's Molasses Railway switch track; the net area being 3940 square feet, more or less."

The lease here in question, which is one having a term of fifteen years, calling for an annual rental of \$408.60 is executed by you under the authority of Sections 13965 et seq., General Code.

Upon examination of the provisions of said lease, I find that the same, with the exception of that for the renewal of the lease, which may be disregarded, is in conformity with the sections of the General Code, above noted, and with other statutory provisions relating to leases of this kind.

Said lease is therefore approved by me as to legality and form as is evidenced by my approval endorsed upon said lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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2802.

APPROVAL, LEASE TO OHIO CANAL LANDS IN THE CITY OF AKRON, OHIO, FOR THE USE OF THE QUAKER OATS COMPANY, AKRON, OHIO, FOR GENERAL INDUSTRIAL AND BUSINESS PURPOSES.

COLUMBUS, OHIO, January 7, 1931.

HON. A. T. CONNAR, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have this day submitted for my examination and approval, a certain canal land lease in triplicate executed by the State of Ohio to you as Superintendent of Public Works, by which there is leased and demised to the Quaker Oats Company, a New Jersey corporation, doing business in this state, the right to use and occupy for general industrial and business purposes, a certain parcel of Ohio Canal lands in the city of Akron, Ohio, which parcel of land is more particularly described as follows:

"That portion of the State Canal property of sufficient width (18 feet), for a single track railway, as now located, in the city of Akron, Summit County, Ohio, commencing at a point on the east side of the Ohio Canal in said city, opposite Station 1818 of G. F. Silliman's survey of the Ohio Canal through said city, and running thence southwesterly to the northeast corner of Lock No. 6 of said Ohio Canal; thence crossing the canal diagonally across said Lock No. 6 to a point opposite Station 1821 of Silliman's survey, being about two hundred (200) feet intersecting and overlapping the main line of the railway right-of-way leased by the State of Ohio to Glen Brown by lease dated April 27, 1916, which lease is now owned by The Canal Belt Railroad Company, and being the State Canal land now occupied by The Quaker Oats Company's Molasses Switch Track, and containing approximately thirty-six hundred (3600) square feet, more or less."

The lease here in question, which is one having a term of fifteen years, calling for an annual rental of \$378.00 is executed by you under the authority of Sections 13965 et seq., General Code.