

issued under these proceedings constitute a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

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493.

APPROVAL—LEASE OF OFFICE SPACE EXECUTED BY THE BROTHERHOOD OF LOCOMOTIVE ENGINEERS BUILDING ASSOCIATION OF CLEVELAND FOR USE BY THE EXCISE AND SALES TAX SECTIONS OF THE TAX COMMISSION 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

executed and taken together they cover the full amount of the monthly rentals provided for under this lease for the months of January, February, March and April, 1937, amounting in the aggregate to the sum of \$750.00. I am of the opinion that these contract encumbrance records are a compliance with the provisions of Section 2288-2, General Code, and upon the considerations above noted this lease is hereby approved and the same is returned to you.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*

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494.

APPROVAL—LEASE OF OFFICE SPACE EXECUTED BY  
THE AKRON COAL COMPANY OF AKRON FOR USE BY  
THE SALES TAX SECTION OF THE TAX COMMISSION  
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 Akron Coal Company of Akron, 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 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 March, 1937, and ending on the 28th day of February, 1939, and which provides for a monthly rental of \$85.00 from March 1, 1937, to and including February, 1938, and a monthly rental of \$95.00 from March 1, 1938, to and including February, 1939, there are leased and demised to the state for the use of the Sales Tax Section of the Tax Commission of Ohio certain premises in the city of Akron, Ohio, known as being eleven hundred thirty-six square feet of office space in the third floor of The J. P. Loomis Building at 106 North Main Street in said city.

This lease has been properly executed by The Akron Coal Company, the lessor, by the hands of its President and Secretary. I likewise find that this lease and the provisions thereof are in proper form.