

It was also stated in the case of *State ex rel. v. Warner*, 128 O. S., 281, at page 284:

“The asserted right to do by indirection that which under the law cannot be directly accomplished was rejected by this court in the *Safford* case, *supra*, and for similar reasons must be rejected in this case.”

Respectfully,

JOHN W. BRICKER,
Attorney General.

5331.

APPROVAL—BONDS OF NEW BAZETTA RURAL SCHOOL DISTRICT, TRUMBULL COUNTY, OHIO, \$12,000.00.

COLUMBUS, OHIO, April 6, 1936.

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

5332.

APPROVAL—LEASE FOR OFFICE ROOMS FOR USE OF SALES TAX DIVISION, IN CLEVELAND, OHIO—LOCOMOTIVE ENGINEERS' BUILDING ASSOCIATION OF CLEVELAND, OHIO.

COLUMBUS, OHIO, April 6, 1936.

HON. CARL G. WAHL, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR: This is to acknowledge receipt of your communication, enclosing for my approval a lease, whereby the Brotherhood of Locomotive Engineers' Building Association of Cleveland, Ohio, as lessor, leases and demises unto you, as Superintendent of Public Works and as Director of said Department, for the use of the Sales Tax Division of the Tax Commission of Ohio, Room No. 322 in the Brotherhood of Locomotive Engineers' Building, Cleveland, Ohio. Said lease is for a term of ten months from March 1, 1936, to December 31, 1936, at a monthly rental of \$32.00 per month.

Upon examination, I find the lease to be in proper legal form. The encumbrance estimate shows that the Director of Finance has certified that funds are available to pay the first two months rental, which is be-