1054 OPINIONS

The lease is accompanied by contract encumbrance record No. 17 which has been executed in proper form and which shows that there are unencumbered balances in the appropriation account sufficient in amount to pay the rentals under this lease for the months of May and June, 1938. This is a sufficient compliance with the provisions of Section 2288-2, General Code. This lease is accordingly approved by me and the same is herewith returned to you.

Respectfully,

Herbert S. Duffy,

Attorney General.

2467.

APPROVAL—LEASE, STATE OF OHIO, THROUGH DIRECTOR, DEPARTMENT OF PUBLIC WORKS, WITH THE DAYTON ARCADE COMPANY, TERM TEN MONTHS, RENTAL \$795.00, ROOMS NOS. 1001, 1002, 1003, COMMERCIAL BUILDING, DAYTON, OHIO, FOR USE, SALES TAX SECTION, TAX COMMISSION OF OHIO.

Columbus, Оню, Мау 16, 1938.

Hon. Carl G. Waiil, Director, Department of Public Works, Columbus, Ohio.

DEAR SIR: You have submitted for my examination and approval a certain lease executed by The Dayton Arcade Company of Dayton, Ohio, in and by which there are leased and demised to the State of Ohio, acting through you as Director of the Department 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 ten months commencing on the 1st day of March, 1938, and ending on the 31st day of December, 1938, and which provides for the rental of \$795.00, payable in monthly installments of \$79.50 each, there are leased and demised to the State for the use of the Sales Tax Section of the Tax Commission of Ohio, Rooms Nos. 1001, 1002 and 1003 in the Commercial Building, situated in the City of Dayton, Ohio.

This lease has been properly executed by The Dayton Arcade Company, the lessor, by the hand of its President, duly authorized in the premises. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance records Nos. 26, 43 and 53 which have been executed in proper form and which show that there are unencumbered balances in the appropriation account sufficient in amount to pay the monthly rentals under this lease for March, April, May and June, 1938. This is a sufficient compliance with the provisions of Section 2288-2. General Code. This lease is accordingly approved by me and the same is herewith returned to you.

Respectfully,

HERBERT S. DUFFY.

Attorney General.

2468.

APPROVAL—BONDS, WARREN CONSOLIDATED EXEMPTED VILLAGE SCHOOL DISTRICT, JEFFERSON COUNTY, OHIO \$10,140.11, DATED MAY 1, 1938.

Columbus, Оню, Мау 17, 1938.

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

RE: Bonds of Warren Consolidated Exempted Village School Dist., Jefferson County, Ohio, \$10,140.11. (Limited.)

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of deficiency bonds dated May 1, 1938, bearing interest at the rate of $3\frac{1}{2}$ % 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 valid and legal obligations of said school district.

Respectfully,

HERBERT S. DUFFY,

Attorney General.