

of December, 1938, and which provide for a monthly rental of \$20.00 in one case and \$35.00 in the other, there are leased and demised certain premises at Jefferson, Ohio, and at Chillicothe, Ohio, respectively.

Both of these leases have been properly executed by the respective lessors and both of said leases as to the respective provisions thereof are in proper form. It is noted, however, that in the Ratcliff lease demising the premises therein described in the city of Chillicothe, Ohio, it is provided that the lessor is *not* to furnish janitor service, heat or light. In legal contemplation, this is a matter of agreement by and between said lessor and yourself as Director of Public Works and practically is a matter for the determination of the division of the state government which is to use this property.

The leases here in question are accomplished by contract encumbrance record No. 4 which covers the sum of \$40.00, being the amount due and payable on the Jones lease for the months of January and February, 1937, and the sum of \$70.00, which is the amount due and payable under the Ratcliff lease for said months. This contract encumbrance record is in proper form and is a substantial compliance with the provisions of Section 2288-2, General Code. I am, accordingly, approving these leases and I herewith return the same to you.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

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181.

APPROVAL—LEASE OF OFFICE SPACE FOR USE BY THE  
SALES TAX SECTION OF THE TAX COMMISSION OF  
OHIO—ROSIE BEIN, PORTSMOUTH, OHIO.

COLUMBUS, OHIO, February 26, 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 Rosie Bein of Portsmouth, Ohio, to the State of Ohio, acting through you as Director of the Department of Public Works, 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 January, 1937, and ending on the 31st day of December,

1938, and which provides for an annual rental of \$540.00 payable in monthly installments of \$45.00 each, there are leased and demised to the state for the use of the Sales Tax Section of the Tax Commission of Ohio certain premises on the second floor of the Bein Building at 837 Gallia Street in the city of Portsmouth, Ohio, and more particularly described as being that portion of the east part of the second floor of said building which lies east of the entrance-way or hallway of said building and extends from the front of said building on Gallia Street north thirty-four feet to a partition wall; the inside of said leased premises being four hundred seventy-six (476) square feet, more or less, of floor space.

This lease has been properly executed by Rosie Bein, the lessor, by Seymour Bein, pursuant to Power of Attorney. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 14, 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 monthly rentals under this lease for the months of January and February, 1937. 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.*

182.

APPROVAL—BONDS OF CUYAHOGA COUNTY, OHIO,  
\$5,000.00.

COLUMBUS, OHIO, February 27, 1937.

*State Employees Retirement Board, Columbus, Ohio.*

GENTLEMEN:

RE: Bonds of Cuyahoga County, Ohio, \$5,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of public building bonds in the aggregate amount of \$100,000, dated February 1, 1918, bearing interest at the rate of 5% per annum.