

Upon examination of said lease I find the same in proper legal form and properly executed, except that the date of execution does not appear in the lease. I am returning said lease herewith, with my approval noted thereon, subject to your inserting in the same the correct date of execution and securing the lessee's consent and approval to such insertion.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2625.

APPROVAL, LEASE TO ROOMS IN GRAND THEATRE BUILDING FOR
THE STATE BOARD OF VOCATIONAL EDUCATION.

COLUMBUS, OHIO, September 26, 1928.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and opinion a lease between Joseph W. Dusenbury and Will J. Dusenbury, of Columbus, Ohio, as lessors, and the State of Ohio, acting by and through Richard T. Wisda, Director of the Department of Public Works, for and on behalf of the Division of Agricultural Education, State Board for Vocational Education, covering the premises located at and known as Room Number Four Hundred and Twelve (412), Grand Theatre Building, Columbus, Ohio. The lease covers a period of one year from the first day of October, 1928, to the thirtieth day of September, 1929, inclusive, and provides for the payment, as rent, during said term, of the sum of Nine Hundred Dollars (\$900.00), payable seventy-five dollars (\$75.00) per month.

Accompanying said lease you have submitted encumbrance estimate bearing No. 4377, issued in favor of J. W. and W. J. Dusenbury, lessors, which bears the certification of the Assistant Director of Finance to the effect that there are unencumbered balances legally appropriated sufficient to pay the rent fixed in said lease from October 1, 1928, to December 31, 1928.

Finding said lease in proper legal form and properly executed, I hereby approve the same and return said lease to you herewith, together with all other data submitted in this connection.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2626.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE THATCHER
HEATING COMPANY, AKRON, OHIO, FOR THE CONSTRUCTION OF
PIPING AND PUMPS, KENT STATE NORMAL SCHOOL, KENT, OHIO,
AT AN EXPENDITURE OF \$6,438.00—SURETY BOND EXECUTED BY
THE COMMERCIAL CASUALTY INSURANCE COMPANY.

COLUMBUS, OHIO, September 26, 1928.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for The Board of Trustees of

Kent Normal School, Kent, Ohio, and the Thatcher Heating Company of Akron, Ohio. This contract covers the construction and completion of Contract for steam piping, water piping, and gas piping; and Condensation return pumps (Extension of Tunnels), Kent State Normal School, Kent, Ohio, and calls for an expenditure of Six thousand four hundred and thirty-eight dollars (\$6,438.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also furnished evidence to the effect that the consent and approval of the Controlling Board to the expenditure has been obtained as required by Section 12 of House Bill No. 502 of the 87th General Assembly. In addition you have submitted a contract bond, upon which the Commercial Casualty Insurance Co. appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2627.

APPROVAL, BONDS OF DARKE COUNTY, OHIO—\$83,000.00

COLUMBUS, OHIO, September 27, 1928.

Industrial Commission of Ohio, Columbus, Ohio.

2628.

TAX AND TAXATION—SPECIAL ASSESSMENTS—DELINQUENT—PEN-
ALTY—PAYABLE TO SINKING FUND.

SYLLABUS:

Where bonds have been issued in anticipation of the collection of special assessments, penalties collected on delinquent assessments must be paid to the sinking fund or the bond retirement fund, as the case may be, and such penalties cannot be placed in the general fund or used for general purposes.

COLUMBUS, OHIO, September 27, 1928.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—This will acknowledge your recent communication, as follows: