

person designated as the beneficiary in the trust agreement, is taxable under the provisions of Section 5332, General Code, as a gift intended to take effect in possession and enjoyment at or after the death of such insured person.

In reaching this conclusion I am not unmindful of the fact that a contrary decision on this question was rendered in the case of *in re Haedrich's Estate*, 236 N. Y. S., 395, recently decided by the surrogate's Court of Kings County, New York. It may be further conceded that the question is one of some doubt. However, I have no hesitation in advising that the conclusion reached by me on this question and above stated in this opinion should be followed by the taxing officers of the state, until the question is authoritatively decided by the courts of this state; for otherwise no opportunity would be afforded to present the question to the courts for decision.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1676.

APPROVAL, AGREEMENT WITH SOUTHERN OHIO PUBLIC SERVICE COMPANY FOR RELOCATION OF POWER TRANSMISSION LINE WITHIN GRADE ELIMINATION IMPROVEMENT WITH NEW YORK CENTRAL RAILROAD IN LICKING COUNTY, OHIO.

COLUMBUS, OHIO, March 26, 1930.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a proposed agreement between the Director of Highways, the Superintendent of Public Works and the Southern Ohio Public Service Company which provides for the relocation of an existing power transmission line of the Southern Ohio Public Service Company within the bounds of an improvement known as the Grade Elimination Project S. H. (I. C. H.) 359 within the New York Central Railroad Company, Licking County, Ohio.

Upon examination of said proposed agreement, I find it to be proper and legal in form, and have endorsed thereon my approval and return it herewith to you.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1677.

APPROVAL, LEASE TO OFFICE ROOMS FOR USE OF THE DEPARTMENT OF INDUSTRIAL RELATIONS AT 240 NORTH HIGH STREET, COLUMBUS, OHIO.

COLUMBUS, OHIO, March 26, 1930.

HON. ALBERT T. CONNAR, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a certain lease, as herein-after set forth, granting to you, as Superintendent of Public Works, for the use