

facts stated in your first two questions the sales therein referred to are not taxable, and that on the facts stated in your third and fourth questions the sales therein mentioned are taxable.

Respectfully,

JOHN W. BRICKER,
Attorney General.

4550.

APPROVAL, LEASE TO LAND IN TOWNSEND TOWNSHIP,
SANDUSKY COUNTY, OHIO, FOR STATE GAME AND
BIRD REFUGE—BERNARD AND SADIE FULLER.

COLUMBUS, OHIO, August 16, 1935.

HON. L. WOODDELL, *Conservation Commissioner, Division of Conservation,
Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval a certain lease No. 2311, executed by Bernard and Sadie Fuller of Townsend Township, Sandusky County, Ohio, on a parcel of land in said township and county, as described in said lease, containing three hundred (300) acres of land. By this lease, which is one for a term of five (5) years, this land is leased and demised to the state solely for state game refuge purposes; and it is noted in this connection that acting under the provisions of section 1435-1 and other related sections of the General Code, the Conservation Council, acting through you as Conservation Commissioner, has set this property aside as a state game and bird refuge during the term of said lease.

Upon examination of this lease, I find that the same has been properly executed and acknowledged by said lessors and by the Conservation Council acting on behalf of the state through you as commissioner.

I am accordingly approving this lease as to legality and form, as is evidenced by my approval endorsed upon the lease and upon the duplicate copy thereof, both of which are herewith returned.

Respectfully,

JOHN W. BRICKER,
Attorney General.