356 OPINIONS

pany of Cincinnati, 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 Tax Commission of Ohio (Sales Tax Section).

By this lease, which is one commencing November 1, 1937, and ending January 1, 1939, and which provides for a monthly rental of \$100.00, there are leased and demised to the state for the use of the Sales Tax Section of the Tax Commission, Rooms 502 and 504 in the Brotherhood of Railway Clerks Building, northwest corner of Court and Vine Streets, Cincinnati, Ohio.

This lease has been properly executed by The Brotherhood of Railway and Steamship Clerks, Freight Handlers, Express and Station Employes Building Company, by the hand of its Secretary-Treasurer. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance records Nos. 7 and 17 which have been executed in proper form and which, taken together, cover the full amount of the monthly rentals provided for under this lease for the months of January and February, 1938, amounting in the aggregate to the sum of \$200.00. I am of the opinion that these contract encumbrance records are a compliance with the provisions of Section 2288-2, General Code, and upon the considerations above noted this lease is hereby approved and the same is returned to you.

Respectfully,

HERBERT S. DUFFY,

Attorney General

1949.

APPROVAL—BONDS TOLEDO CITY SCHOOL DISTRICT, LUCAS COUNTY, OHIO, \$10,000.00, PART OF ISSUE DATED FEBRUARY 1, 1924.

Columbus, Ohio, February 18, 1938.

State Employes Retirement Board, Columbus, Ohio. Gentlemen:

RE: Bonds of Toledo City School District, Lucas County, Ohio, \$10,000.00.

The above purchase of bonds appears to be part of an issue-of bonds of the above school district dated February 1, 1924. The transcript relative to this issue was approved by this office in an opinion rendered to the Teachers Retirement System under date of June 8, 1934, being Opinion No. 2799.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said school district.

Respectfully,
Herbert S. Duffy,
Attorney General

1950.

APPROVAL—BONDS CUYAHOGA COUNTY, OHIO, \$5,000.00, PART OF ISSUE DATED OCTOBER 1, 1935.

Columbus, Ohio, February 18, 1938.

State Employes Retirement Board, Columbus, Ohio. Gentlemen:

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

The above purchase of bonds appears to be part of an issue of bonds of the above county dated October 1, 1935. The transcript relative to this issue was approved by this office in an opinion rendered to your board under date of November 14, 1935, being Opinion No. 4899.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said county.

Respectfully,

HERBERT S. DUFFY,

Attorney General