

resort to a court of equity to recover their *vested rights*, and their dirty hands would preclude recovery.

I take this as a police regulation, and in my opinion it is constitutional except as herein indicated, and such holding answers all your questions.

Respectfully,

HERBERT S. DUFFY,
Attorney General

334.

APPROVAL—LEASE OF OFFICE SPACE FOR USE BY THE
SALES TAX SECTION OF THE TAX COMMISSION OF
OHIO—THE BOODY BUILDING COMPANY OF TOLEDO,
OHIO.

COLUMBUS, OHIO, March 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 The Boody Building Company of Toledo, Ohio, in and by which there are leased and demised to the State of Ohio, through you as Director of Public Works, certain premises for the use of the Finance Department, Sales Tax Section of the Tax Commission of Ohio.

By this lease, which is one for a term of one year commencing on the 1st day of January, 1937, and ending on the 31st day of December, 1937, and which provides for a monthly rental of \$60.00, there are leased and demised to the state for the use of the Finance Department, Sales Tax Section of the Tax Commission, certain premises on the third floor of the Ohio Bank Building at the southwest corner of Madison Avenue and St. Clair Street in the city of Toledo, Ohio, and more particularly described as being Rooms Nos. 307 and 308 in said building.

This lease has been properly executed by The Boody Building Company, the lessor, by the hand of the Building Manager. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 35, 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 rental under this lease for two months. 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

335.

APPROVAL—LEASE OF OFFICE SPACE FOR USE BY THE
SALES TAX SECTION OF THE TAX COMMISSION OF
OHIO, STEUBENVILLE, OHIO—THE NATIONAL EX-
CHANGE REALTY CO.

COLUMBUS, OHIO, March 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 The National Exchange Realty Company of Steubenville, Ohio, in and by which there are leased and demised to the State of Ohio, through you as Director of Public Works, certain premises for the use of the Sales Tax Section of the Tax Commission of Ohio.

By this lease, which is one for a term of twenty-two months commencing on the 1st day of March, 1937, and ending on the 31st day of December, 1938, and which provides for a monthly rental of \$35.00, there are leased and demised to the state for the use of the Sales Tax Section of the Tax Commission certain premises on the Fifth Floor of The National Exchange Realty Building, situated on Market Street in the city of Steubenville, Ohio, and more particularly described as being Room 505 in said building.

This lease has been properly executed by The National Exchange Realty Company, the lessor, by the hand of its Vice-President. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 36, 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 March and April, 1937. This is a sufficient compliance with the provisions of