354 OPINIONS

1946.

APPROVAL—BONDS LAKE COUNTY, OHIO, \$6,000.00, PART OF ISSUE DATED JANUARY 1, 1927.

COLUMBUS, OHIO, February 17, 1938.

The Industrial Commission of Ohio, Columbus, Ohio. Gentlemen:

RE: Bonds of Lake County, Ohio, \$6,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of sewerage system bonds in the aggregate amount of \$120,206.07, dated January 1, 1927, bearing interest at the rate of 5% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said county.

Respectfully,

HERBERT S. DUFFY,

.Ittorney General

1947.

APPROVAL—LEASE, STATE OF OHIO THROUGH DEPART-MENT OF PUBLIC WORKS, WITH THE SECOND NA-TIONAL BANK OF HAMILTON, OHIO, TERM DESIG-NATED, CERTAIN PREMISES, MONTHLY RENTAL \$30.00, ROOM No. 408, SECOND NATIONAL BANK BUILDING, HAMILTON, OHIO, FOR USE OF TAX COMMISSION OF OHIO.

COLUMBUS, OHIO, February 17, 1938.

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 Second National Bank of Hamilton, 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.

By this lease, which is one commencing on the 10th day of February, 1938, and ending on the 31st day of December, 1938, and which provides for a monthly rental of \$30.00, there is leased and demised to the state for the use of the Tax Commission of Ohio, Room No. 408 in the Second National Bank Building at Hamilton, Ohio.

This lease has been properly executed by The Second National Bank of Hamilton, the lessor, by the hands of its President and Cashier. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrances record No. 18 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 rentals under this lease for the period from February 10, 1938, to May 1, 1938. 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

1948.

APPROVAL—LEASE, STATE OF OHIO THROUGH DEPARTMENT OF PUBLIC WORKS, WITH THE BROTHERHOOD OF RAILWAY AND STEAMSHIP CLERKS, FREIGHT HANDLERS, EXPRESS AND STATION EMPLOYES BUILDING COMPANY OF CINCINNATI, OHIO, TERM AS DESIGNATED, MONTHLY RENTAL, \$100.00, ROOMS 502 AND 504, BROTHERHOOD OF RAILWAY CLERKS BUILDING, COURT AND VINE STREETS, CINCINNATI, OHIO, FOR USE OF THE TAX COMMISSION OF OHIO, SALES TAX SECTION.

COLUMBUS, OHIO, February 17, 1938.

Hon. Carl G. Wahl, Director, Department of Public Works, Columbus, Chio.

DEAR SIR: You have submitted for my examination and approval a certain lease executed by The Brotherhood of Railway and Steamship Clerks, Freight Handlers, Express and Station Employes Building Com-