280 OPINIONS

the use of the Finance Department, Excise 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 \$25.00, there are leased and demised to the state for the use of the Finance Department, Excise Tax Section of the Tax Commission of Ohio 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 Room No. 306 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. 19, 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 January and February, 1937. 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.

179.

APPROVAL—LEASE OF OFFICE SPACE FOR USE BY THE DIVISION OF BANKS, DEPARTMENT OF COMMERCE—THE UNION LENOX COMPANY OF CLEVELAND, OHIO.

Columbus, Ohio, February 26, 1937.

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

DEAR SIR: You have submitted for my examination and approval a corrected lease executed by The Union Lennox Company of Cleveland, Ohio, to the State of Ohio, acting through you as Director of the Department of Public Works, for the use of the Division of Banks in the Department of Commerce.

By this lease, which is one for a term of two years commencing on the 1st day of January, 1937, and ending on the 31st day of December, 1938, and which provides for an annual rental of \$900.00 payable in monthly installments of \$75,00 each, there are leased and demised to the state for general office purposes for the use of the Division of Banks certain premises on the tenth floor of the lessor's building at No. 925 Euclid Avenue in the city of Cleveland, Ohio, and more particularly described as being Room No. 1057 and the east half of Room No. 1056 in said building.

This lease has been properly executed by The Union Lennox Company, the lessor, by the hands of its President and Secretary, duly authorized in the premises. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 1 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 January, February and March, 1937. 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.

180.

APPROVAL—LEASE OF OFFICE SPACE FOR USE BY THE DIVISION OF AID FOR THE AGED, DEPARTMENT OF PUBLIC WELFARE—JOHN AND KATHERINE JONES AND JOHN R. RADCLIFFE.

COLUMBUS, OHIO, February 26, 1937.

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

DEAR SIR: You have submitted for my examination and approval two certain lease instruments executed by John and Katherine Jones of Jefferson, Ohio, and by John R. Ratcliff of Chillicothe, 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 Division of Aid for the Aged of the Department of Public Welfare.

By these leases, each of which is for a period of two years commencing on the 1st day of January, 1937, and ending on the 31st day