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 of December, 1938, and which provide for a monthly rental of \$20.00 in one case and \$35.00 in the other, there are leased and demised certain premises at Jefferson, Ohio, and at Chillicothe, Ohio, respectively.

Both of these leases have been properly executed by the respective lessors and both of said leases as to the respective provisions thereof are in proper form. It is noted, however, that in the Ratcliff lease demising the premises therein described in the city of Chillicothe, Ohio, it is provided that the lessor is *not* to furnish janitor service, heat or light. In legal contemplation, this is a matter of agreement by and between said lessor and yourself as Director of Public Works and practically is a matter for the determination of the division of the state government which is to use this property.

The leases here in question are accomplished by contract encumbrance record No. 4 which covers the sum of \$40.00, being the amount due and payable on the Jones lease for the months of January and February, 1937, and the sum of \$70.00, which is the amount due and payable under the Ratcliff lease for said months. This contract encumbrance record is in proper form and is a substantial compliance with the provisions of Section 2288-2, General Code. I am, accordingly, approving these leases and I herewith return the same to you.

Respectfully,

HERBERT S. DUFFY, Attorney General.

181.

APPROVAL—LEASE OF OFFICE SPACE FOR USE BY THE SALES TAX SECTION OF THE TAX COMMISSION OF OHIO—ROSIE BEIN, PORTSMOUTH, OHIO.

COLUMBUS, OHIO, February 26, 1937.

HON. CARL G. WAHL, Director, Department of Public Works, Columbus, Oliio.

DEAR SIR: You have submitted for my examination and approval a certain lease executed by Rosie Bein of Portsmouth, Ohio, to the State of Ohio, acting through you as Director of the Department of Public Works, for the use of the Sales Tax Section of the Tax Commission of Ohio.

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,