

1938, and which provides for an annual rental of \$540.00 payable in monthly installments of \$45.00 each, there are leased and demised to the state for the use of the Sales Tax Section of the Tax Commission of Ohio certain premises on the second floor of the Bein Building at 837 Gallia Street in the city of Portsmouth, Ohio, and more particularly described as being that portion of the east part of the second floor of said building which lies east of the entrance-way or hallway of said building and extends from the front of said building on Gallia Street north thirty-four feet to a partition wall; the inside of said leased premises being four hundred seventy-six (476) square feet, more or less, of floor space.

This lease has been properly executed by Rosie Bein, the lessor, by Seymour Bein, pursuant to Power of Attorney. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 14, 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.*

182.

APPROVAL—BONDS OF CUYAHOGA COUNTY, OHIO,  
\$5,000.00.

COLUMBUS, OHIO, February 27, 1937.

*State Employees Retirement Board, Columbus, Ohio.*

GENTLEMEN:

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

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of public building bonds in the aggregate amount of \$100,000, dated February 1, 1918, bearing interest at the rate of 5% per annum.

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

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

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183.

APPROVAL—BONDS OF TOLEDO, LUCAS COUNTY, OHIO,  
\$10,000.00.

COLUMBUS, OHIO, February 27, 1937.

*State Employes Retirement Board, Columbus, Ohio.*

GENTLEMEN:

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

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of refunding bonds in the aggregate amount of \$500,000.00, dated November 1, 1923, bearing interest at the rate of  $5\frac{1}{4}\%$  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 a valid and legal obligation of said city.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*