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as a part of any such agreement the commission may accept moneys, services or quarters as a contribution to the employment service account." (Parenthetical matter the writer's.)

In my opinion the foregoing passage is clear recognition of and specific authority for the financial cooperation by counties and other political sub-divisions with your Division for the maintenance of local state employment offices, so long as said local state employment offices can qualify as "free public employment offices."

In conclusion, therefore, and in specific answer to your inquiry, it is my opinion that the various political sub-divisions of the state may cooperate by way of contributing moneys, services or quarters with the Ohio State Employment Service in the maintenance of local State Employment offices.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

2314.

APPROVAL—LEASE, STATE OF OHIO, THROUGH DIRECTOR OF DEPARTMENT OF PUBLIC WORKS, WITH SOUTHERN LIFE INSURANCE COMPANY, CINCINNATI, OHIO, FOR USE, OHIO STATE EMPLOYMENT SERVICE, TERM ONE YEAR, ANNUAL RENTAL, \$4,467.00, FOURTH FLOOR, PETERS BUILDING, 62 to 68 EAST GAY STREET, COLUMBUS, OHIO.

Columbus, Ohio, April 15, 1938.

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

DEAR SIR: You have submitted for my examination and approval, a lease executed by The Western and Southern Life Insurance Company of Cincinnati, 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 Ohio State Employment Service.

By this lease, which is one for a term of one year commencing on the 1st day of January, 1938, and ending on the 31st day of December, 1938, and which provides for an annual rental of \$4,467.00, payable in monthly installments of \$372.25 each, there are leased and demised to the state for the use of the Ohio State Employment Service the following described premises situated in the City of Columbus, Ohio:

Being the entire fourth (4) floor of the Peters Building, located at and known as 62 to 68 East Gay Street.

This lease has been properly executed by The Western and Southern Life Insurance Company, the lessor, by the hands of its Vice 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. 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 March and April, 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.

2315.

APPROVAL—BONDS, DILLONVALE VILLAGE SCHOOL DISTRICT, JEFFERSON COUNTY, OHIO, \$13,140.00, DATED APRIL 15, 1938.

Columbus, Ohio, April 15, 1938.

Retirement Board, State Teachers Retirement System, Columbus, Ohio. Gentlemen:

RE: Bonds of Dillonvale Village School Dist., Jefferson County, Ohio, \$13,140.00 (Limited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an