247.

LEASE—OFFICE SPACE—STATE WITH THE WESTERN AND SOUTHERN LIFE INSURANCE COMPANY, CINCINNATI, 3RD FLOOR, PETERS BUILDING, 62-68 EAST GAY STREET, USE, SALES TAX, TAX COMMISSION OF OHIO.

COLUMBUS, OHIO, March 8, 1939.

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 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 Auditor of State in connection with the Sales Tax Section.

By this lease, which is one for a term of two years commencing on the 1st day of January, 1939, and ending on the 31st day of December, 1940, and which provides for the rental during said term of \$2,400.00, payable in monthly installments of \$100.00 each, there are leased and demised to the State for the use of the Auditor of State in connection with the Sales Tax Section, the following described premises situated in the City of Columbus, County of Franklin, and State of Ohio:

Being a space twenty-eight (28') feet six (6") inches wide, and thirty-six (36') feet deep at the southeast corner of the third (3rd) floor of the Peters Building, which building is located at 62-68 East Gay Street.

This lease has been properly executed by The Western and Southern Life Insurance Company, by the hands of its Vice President and Secretary, duly authorized in the premises by the regulations and bylaws of the company adopted January 12, 1926. 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 rental under this lease for January, 1939. 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,
THOMAS J. HERBERT,
Attorney General.