152.

LEASE—OFFICE SPACE—STATE WITH THE CITIZENS NATIONAL BANK, ROOMS 209 AND 210, THE CITIZENS NATIONAL BANK BUILDING, NORWALK, USE, SALES TAX, TAX COMMISSION OF OHIO.

COLUMBUS, OHIO, February 17, 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 Citizens National Bank of Norwalk, 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 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, 1939, and ending on the 31st day of December, 1940, and which provides for an annual rental of \$360.00, payable in monthly installments of \$30.00 each, there are leased and demised to the State for the use of the Sales Tax Section of the Tax Commission Rooms 209 and 210 containing 360 square feet of office space on the second story of The Citizens National Bank Building, situated on the south side of East Main Street in the City of Norwalk, Ohio.

This lease has been properly executed by The Citizens National Bank of Norwalk, Ohio, by the hand of its Cashier. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 11, 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 rentals under this lease for the months of January and February, 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.