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day noted my approval thereon and return the same herewith to you, together with all other papers submitted in this connection.

Respectfully.

HERBERT S. DUFFY,
Attorney General.

158.

APPROVAL—LEASE TO OFFICE ROOMS IN NORWALK. OHIO.

Columbus, Ohio, February 19, 1937.

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

DEAR SIR: You have submitted for my examination and approval an instrument of lease executed by and between The Citizens National Bank of Norwalk, Ohio, as lessor, and the State of Ohio, acting through you as Director of Public Works, as lessee. By this lease, which is one for a term of two years commencing on the 31st day of December, 1936, and ending on the 31st day of December, 1938, there is leased and demised to the state as lessee therein named for the use of the Sales Tax Section of the Tax Commission of Ohio certain premises described in the lease instrument as being Rooms 209 and 210 on the second story of The Citizens National Bank Building in the city of Norwalk, Ohio, in consideration of the payment by said lessee of a monthly rental of \$30.00 during each and every month of the term of this lease.

This lease has been properly executed by the lessor above named and by the State of Ohio as lessee, acting by you as Director of Public Works. Inasmuch as this lease instrument quite properly provides that the lease is subject to appropriations made or to be made by the legislature for the purpose of paying the rentals which may become due and payable under the lease, and the lease instrument is otherwise in legal form, this instrument is approved by me as to execution and form.

Contract encumbrance record No. 13, which accompanies this lease, has been properly executed and the same shows that there are moneys, otherwise unencumbered, sufficient in amount to pay the rentals

under this lease for the months of January and February, 1937. This sufficiently complies with the requirements of Section 2288-2, General Code, and the lease is approved. I herewith return the same to you.

Respectfully.

Herbert S. Duffy,
Attorney General.

159.

APPROVAL—LEASE FOR OFFICE ROOMS IN LANCASTER, OHIO.

COLUMBUS, OHIO, February 19, 1937.

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

DEAR SIR: You have submitted for my examination and approval a lease instrument executed by The Lancaster National Bank of Lancaster, Ohio, to the State of Ohio, acting through you as Superintendent of Public Works. By this lease, which is one for a term of two years commencing January 1, 1937, and ending December 31, 1938, and which provides for the payment of a monthly rental of \$30.00, there is leased and demised to the State of Ohio as the lessee therein named certain premises situated in the city of Lancaster, Ohio, and described in this lease instrument as being Rooms 216 and 218 in The Lancaster National Bank Building.

It is recited in the lease instrument that the above described premises are for the use of the Sales Tax Section of the Tax Commission of Ohio; and the lease for this purpose is within your authority under the provisions of Section 154-40, General Code, which provides that the Director of the Department of Public Works is authorized, among other things, to lease office space in buildings for the use of the state government, or any department, office or institution thereof.

Inasmuch as this lease is for a term of two years not fully covered by any appropriation made by the General Assembly, this lease instrument quite properly provides that the lease is subject to appropriation made or to be made by the legislature and that neither the Director of Public Works, the members of the Tax Commission, nor any other state