275.

LEASE—OFFICE SPACE, STATE WITH MARKET AVENUE REALTY COMPANY, FOUR ROOM SUITE, 210-212 CLARK BUILDING, CANTON, 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 Market Avenue Realty Company of Canton, 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 the rent during the term of this lease of \$720.00, payable in monthly installments of \$30.00 each, there is leased and demised to the State for the use of the Sales Tax Section of the Tax Commission of Ohio, the four room suite Nos. 210-12 on the second floor of the Clark Building situated in the City of Canton, Ohio.

This lease has been properly executed by the Market Avenue Realty Company, the lessor, by the hand of its President. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 5, 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 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.