

310.

LEASE—OFFICE SPACE, STATE WITH THE WESTERN AND SOUTHERN LIFE INSURANCE COMPANY, CINCINNATI, FIFTH, SIXTH AND SEVENTH FLOORS, PETERS BUILDING, 62-68 EAST GAY STREET, COLUMBUS, USE, SALES TAX, TAX COMMISSION OF OHIO.

COLUMBUS, OHIO, March 16, 1939.

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 Sales Tax Section of the Tax Commission of Ohio.

By this lease, which is one for a term of two years commencing on the first day of January, 1939, and ending on the thirty-first day of December, 1940, and which provides for an annual rental of \$13,398.75, payable in monthly installments of \$1116.57, there are leased and demised to the State for the use of the Sales Tax Section of the Tax Commission the fifth, sixth and seventh floors of the Peters Building at 62-68 East Gay Street in the City of Columbus, Ohio.

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 by the Regulations and By-laws of said 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. 35, 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 rental under this lease for the month of March, 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.

This lease supersedes the lease referred to and approved in Opinion No. 153 directed to you under date of February 17, 1939.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*