149.

## LEASE—OFFICE SPACE—STATE WITH THE SECURITY SAV-INGS BANK COMPANY, ROOMS 47 AND 48, THE SECUR-ITY BANK BUILDING, ATHENS, OHIO, 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 lease executed by The Security Savings Bank Company of Athens, 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 a monthly rental of \$35.00, there are leased and demised to the State for the use of the Sales Tax Section of the Tax Commission Rooms 47 and 48, comprising approximately 650 square feet of office space in The Security Bank Building in Athens, Ohio.

This lease has been properly executed by The Security Savings Bank Company, the lessor, by the hand of its President, duly authorized in the premises. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 2 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.