151.

LEASE—OFFICE SPACE, STATE WITH JAMES A. DEVINE, RECEIVER, THE CENTRAL SAVINGS & LOAN CO., ROOMS NOS. 1109-1110, CENTRAL SAVINGS AND LOAN COM-PANY BUILDING, THE CENTRAL TOWER, YOUNGS-TOWN, MAHONING COUNTY, 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 James A. Devine, Receiver of the Central Savings & Loan Co., Youngstown, 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 31st day of December, 1940, and which provides for an annual rental of \$900.00, payable in monthly installments of \$75.00 each, there are leased anad demised to the State for the use of the Sale Tax Section of the Tax Commission the following described premises, to wit:

Rooms Nos. 1109-1110 in the Central Savings & Loan Co. building, known as The Central Tower, on Central Square, at Youngstown, Mahoning County, Ohio.

This lease has been properly executed by James A. Devine, Receiver of the Central Savings & Loan Co., the lessor. I likewise find that this lease and the provisions thereof are in proper form.

The lease is accompanied by contract encumbrance record No. 16 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.