554 OPINIONS

Rooms Number One (1) and Two (2) on the second floor of the Hahn Building, located on that part of Lot Number Ninety-six (96) in the Original Plat of the Town of Napoleon, commencing at the Southwest corner of said lot and running thence Northerly along Perry Street one hundred (100) feet; thence at right angles with Perry Street in an easterly direction fifty-six and one-half (56½) feet; thence at a right angle in a Southerly direction and parallel with Perry Street one hundred (100) feet to Washington Street; thence in a Westerly direction along Washington Street fifty-six and one-half (56½) feet to the place of beginning, situated on East Washington Street.

This lease has been properly executed by Tony W. Hahn, 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. 18, 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 period from March 15 to March 31, 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.

441.

LEASE—OFFICE SPACE, STATE WITH F. W. COOK, THREE ROOMS, TENTH FLOOR, COOK TOWER, LIMA, ALLEN COUNTY, USE, TAX COMMISSION OF OHIO.

COLUMBUS, OHIO, April 20, 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 F. W. Cook of Lima, 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 Tax Commission of Ohio.

By this lease, which is one for a term of twenty-one months, commencing on the 1st day of April, 1939, and ending on the 31st day of

December, 1940, and which provides for the yearly rental of \$420.00, payable in equal monthly installments of \$35.00, there are leased and demised to the State for the use of the Tax Commission of Ohio, three rooms on the tenth floor, facing on the east, said rooms being in Cook Tower, situated at 121-123 West High Street, Lima, Allen County, Ohio, and more particularly described as Suite No. 1004 Cook Tower.

This lease has been properly executed by F. W. Cook, 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. 36, 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 April, 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.

442.

LEASE—OFFICE SPACE, STATE WITH MABEL LAFFERTY LIGGETT AND THEODORE ALLEN LAFFERTY, TWO ROOMS, GROUND FLOOR, LAFFERTY BUILDING, WEST UNION, ADAMS COUNTY, USE, DIVISION OF AID FOR THE AGED, DEPARTMENT OF PUBLIC WELFARE.

COLUMBUS, OHIO, April 20, 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 Mabel Lafferty Liggett and Theodore Allen Lafferty of West Union, 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 Division of Aid for the Aged of the Department of Public Welfare.

By this lease, which is one for the term commencing on the 1st day of April, 1939, and ending on the 31st day of December, 1940, and which provides for the monthly rental of \$20.00, there are leased and demised to the State for the use of the Division of Aid for the Aged, the following described premises:

Two Rooms, on the ground floor, facing Main Street, one being 12 by 16 feet and the other being 9 by 14½ feet, and lying