262 OPINIONS

211.

LEASE—OFFICE SPACE—STATE WITH THE CIVIC LOAN COMPANY, ROOMS 507 AND 509, THE CIVIC LOAN OFFICE BUILDING, 201 SOUTH BROAD STREET, LANCASTER, USE, TAX COMMISSION OF OHIO.

COLUMBUS, OHIO, March 1, 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 Civic Loan Company of Lancaster, 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 two years commencing on the 31st day of December, 1938, and which provides for a monthly rental of \$20.00, there are leased and demised to the State for the use of the Tax Commission, Rooms Nos. 507 and 509 in the Civic Loan Office Building located at 201 South Broad Street in the City of Lancaster, Ohio.

This lease has been properly executed by The Civic Loan Company, the lessor, by the hands of its President and Secretary, 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. 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 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.