OPINIONS 444

4169.

APPROVAL, LEASES FOR THE USE OF TAX COMMISSION OF OHIO. CER-TAIN OFFICE ROOMS, EXECUTED BY THE CITIZENS NATIONAL BANK, MCCONNELSVILLE, OHIO: AKRON COAL COMPANY, AKRON, OHIO; S. S. KRESGE COMPANY OF DETROIT, MICH.

COLUMBUS, OHIO, April 19, 1935.

HON. T. S. BRINDLE, Superintendent of Public Works, Columbus, Ohio.

DEAR SIR:-You have submitted for my approval certain leases, as hereinafter set forth, granting to you, as Superintendent of Public Works, for the use of the Tax Commission of Ohio, certain office rooms in several cities as follows:

Lease from The Citizens National Bank, McConnelsville, Ohio, for 448 square feet of office space on the second floor of the Citizens Bank Building, McConnelsville, Ohio. This lease is for a term of twenty-three and one-half months (23½) beginning on the sixteenth day of January, 1935, and ending on the thirty-first day of December, 1936, by the terms of which the State will be required to pay eight dollars and thirty-three cents (\$8.33) per month on the first day of each and every month in advance.

Lease from the Akron Coal Company, Akron, Ohio, for 1136 square feet of office space on the third floor of the J. P. Loomis Building, Akron, Ohio. This lease is for a term of twenty-two (22) months, beginning on the first day of March, 1935, and ending on the thirty-first day of December, 1936, by the terms of which the State will be required to pay sixty dollars (\$60.00) per month, at the end of each month of said period.

Lease from S. S. Kresge Company of Detroit, Michigan, for rooms 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, and 417 on the fourth floor of the building at 83 South High Street, Columbus, Ohio. This lease is for a term of twenty-one months, beginning on the first day of April, 1935, and ending on the thirty-first day of December, 1936, by the terms of which the State will be required to pay one thousand one hundred and forty-one dollars and twenty-five cents (\$1,141.25) in advance on the first business day of each and every three months' period during said term.

You have submitted encumbrance estimates which contain the certificate of the Director of Finance to the effect that funds are available for the payment of rentals for at least a month of the leases, which is believed to be sufficient. In instances where an individual is not leasing the premises, proper evidence of authority has been furnished indicating the right of the persons executing said leases to execute them.

Finding said leases in proper legal form, I hereby approve them as to form and return them herewith.

> Respectfully, JOHN W. BRICKER, Attorney General.