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APPROVAL—LEASE OF OFFICE SPACE FOR USE BY THE SALES TAX SECTION OF THE TAX COMMISSION OF OHIO—RECEIVER OF THE CENTRAL SAVINGS AND LOAN COMPANY, YOUNGSTOWN, OHIO.

COLUMBUS, OHIO, March 29, 1937.

Hon. Carl G. Wahl, Director, Department of Public Works, Columbus, Ohio.

CEAR SIR: You have submitted for my examination and approval a certain lease executed by James A. Devine, Receiver of the Central Savings, and Loan Company, Youngstown, Ohio, in and by which there are leased and demised to the State of Ohio, through you as Director 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, 1937, and ending on the 31st day of December, 1938, and which provides for a monthly rental of \$75.00, there are leased and demised to the state for the use of the Sales Tax Section of the Tax Commission of Ohio certain premises in the Central Savings and Loan Company building, known as The Central Tower, on Central Square, at Youngstown Ohio, and more particularly described as being Rooms Nos. 1109 and 1110 in said building.

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

Accompanying this lease is contract encumbrance record No. 16 covering the sum of \$108.34, which is stated to be the rental on these premises for the months of January and February, 1937. This amount does not take care of the full amount of the rental on the premises for these two months which, under the terms of the lease, is the sum of \$150.00. In this situation, you have covered the balance of the rental due under this lease by contract encumbrance record No. 23 which encumbers for payment an additional sum of \$41.66 as rent for said months of January and February, 1937.

Contract encumbrance record No. 23 likewise covers the rent on these premises for the months of March and April, 1937, in the sum of \$150.00. In this situation, I am inclined to the view that the contract encumbrance records above mentioned together constitute a sufficient compliance with the provisions of Section 2288-2, General Code. And inasmuch as this lease is otherwise in proper form and is made subject to appropriation

by the legislature of the moneys necessary to pay the monthly rentals under this lease, I am approving the lease as submitted and herewith return the same to you.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

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APPROVAL—LEASE OF OFFICE SPACE FOR USE BY THE SALES TAX SECTION OF THE TAX COMMISSION OF OHIO—CITIZENS NATIONAL BANK OF ZANESVILLE, OHIO.

COLUMBUS, OHIO, March 29, 1937.

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 Citizens National Bank of Zanesville, Ohio, in and by which there are leased and demised to the State of Ohio, through you as Director 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, 1937, and ending on the 1st day of January, 1939, and which provides for a monthly rental of \$30.00, there are leased and demised to the state for the use of the Sales Tax Section of the Tax Commission certain premises on the third floor of The Citizens National Bank Building, situated on North Fourth Street in the city of Zanesville, Ohio, and more particularly described as being Rooms Nos. 311 and 312 in said building.

This lease has been properly executed by The Citizens National Bank, the lessor, by the hands of its President and Cashier. I likewise find that this lease and the provisions thereof are in proper form.

Accompanying this lease is contract encumbrance record No. 17 covering the sum of \$50.00, which is stated to be the rental on these premises for the months of January and February, 1937. This amount does not take care of the full amount of the rental on the premises for these two months which, under the terms of the lease, is the sum of \$60.00. In this situation, you have covered the balance of the rental due under this lease by contract encumbrance record No. 22 which