311.

LEASE—OFFICE SPACE, STATE WITH THE CITIZENS NA-TIONAL BANK, ROOMS 217, 218 AND 219, THE CITIZENS NATIONAL BANK BUILDING, ZANESVILLE, USE, SALES TAX, TAX COMMISSION OF OHIO.

COLUMBUS, OHIO, March 16, 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 The Citizens National Bank in Zanesville 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 1st of January, 1939, and ending on the 1st of January, 1941, and which provides for a rental of \$37.50 a month, there are leased and demised to the State for the use of the Sales Tax Section of the Tax Commission rooms Nos. 217, 218 and 219 on the second floor of The Citizens National Bank Building, situated on North Fourth Street in the City of Zanesville, Ohio.

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

The lease is accompanied by contract encumbrance record No. 30, 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 March, 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.