

Works, and as Director of said department and by the respective lessees therein named.

I also find, upon examination of the provisions of these several leases and of the conditions and restrictions therein contained, that the same are in conformity with the provisions of the Act of June 7, 1911, 192 O. L., 293, providing for the abandonment of the Ohio Canal from Buckeye Lake to Portsmouth, Ohio, and with those of Sections 13,965 et seq. of the General Code, likewise relating to leases of this kind.

I am accordingly approving these leases as to legality and form, as is evidenced by my approval endorsed upon the leases and upon the duplicate and triplicate copies thereof; all of which are herewith returned.

Respectfully,

JOHN W. BRICKER,

Attorney General.

2898.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE GIBBONS-GRABLE COMPANY OF CANTON, OHIO, FOR THE CONSTRUCTION AND COMPLETION OF CONTRACT FOR GENERAL WORK FOR A BUILDING KNOWN AS GARAGE, DEPARTMENT OF HIGHWAYS, DIVISION NO. 4.

COLUMBUS, OHIO, July 9, 1934.

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

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Highways, and the Gibbons-Grable Company of Canton, Ohio. This contract covers the construction and completion of Contract for General Work for a building known as Garage, Department of Highways, Division No. 4, Ravenna, Ohio, in accordance with Item No. 1 of the Form of Proposal dated June 25, 1934. Said contract calls for an expenditure of forty-five thousand four hundred dollars (\$45,400.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also submitted a certificate of the Controlling Board showing that said board has released funds for this project in accordance with Section 8 of House Bill No. 699 of the 90th General Assembly, regular session. In addition, you have submitted a contract bond upon which the Seaboard Surety Company of New York appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law, and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the Workmen's Compensation Act have been complied with.

Finding said contract and bond in proper legal form, I have this day noted

my approval thereon, and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
JOHN W. BRICKER,
Attorney General.

2899.

APPROVAL, ARTICLES OF INCORPORATION OF THE GIBRALTAR
MUTUAL BENEFIT ASSOCIATION, CINCINNATI, OHIO.

COLUMBUS, OHIO, July 9, 1934.

HON. GEORGE S. MYERS, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I have examined the proposed articles of incorporation of The Gibraltar Mutual Benefit Association, located at Cincinnati, Ohio, which is proposed to be organized by virtue of Sections 9445, et seq. of the General Code.

Finding these articles not to be inconsistent with the constitution and laws of the United States or of the State of Ohio, I am herewith returning them, with my approval endorsed thereon.

Respectfully,
JOHN W. BRICKER,
Attorney General.

2900.

MOTOR VEHICLE FUEL TAX—MANUFACTURER OF CLEANING
FLUID USING NAPHTHA UPON WHICH TAX PAID ENTITLED TO
REFUND WHEN.

SYLLABUS:

The use of naphtha by a manufacturer of cleaning fluid on which the motor vehicle fuel tax has been paid in the manufacture of such fluid, when the naphtha is so mixed with other ingredients to such extent that it loses its identity as such and becomes one of the component parts of the manufactured product, and is no longer practicable for use as a motor vehicle fuel, constitutes the manufacturer the "user" of the motor vehicle fuel for "any other purpose than the propulsion of motor vehicles" as provided in Section 5534, General Code, and entitles the manufacturer to a refund of such fuel taxes on the naphtha so used.

COLUMBUS, OHIO, July 9, 1934.

Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—Your request for my opinion reads as follows:

"Will you kindly favor us with an opinion relative to the following:—
There are quite a number of concerns in Ohio purchasing motor