

veals that motor vehicles are defined as those vehicles "which are propelled by internal combustion of motor vehicle fuel" and since Gas-o-Lite cannot generate power in an internal combustion motor, said product does not come within the purview of this definition.

Specifically answering your question, therefore, it is my opinion that the product known as Gas-o-Lite is not subject to the excise taxes imposed on motor vehicle fuels under Sections 5527 and 5541-1 of the General Code of Ohio.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2301.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN FAIRFIELD, JEFFERSON AND TRUMBULL COUNTIES.

COLUMBUS, OHIO, July 2, 1928.

HON. HARRY J. KIRK, *Director of Highways, Columbus, Ohio.*

2302.

APPROVAL, LEASES TO MIAMI & ERIE CANAL, OHIO CANAL, HOCKING CANAL, PORTAGE LAKES, BUCKEYE LAKE, INDIAN LAKE AND LAKE ST. MARYS LANDS.

COLUMBUS, OHIO, July 2, 1928.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—I am in receipt of your letter of June 23, 1928, in which you enclose the following leases in triplicate for my approval:

MIAMI & ERIE CANAL	<i>Valuation</i>
Annie E. Armstrong, land.....	\$1,200 00
Gale Brush, land.....	2,000 00
Daniel Lieberthal, land.....	500 00
Lowell P. & Nelson M. Rieger, land.....	800 00
Village of Spencerville, water.....	400 00
Trustees, Washington Township, land.....	550 00
OHIO CANAL	<i>Valuation</i>
The Bridgewater Machine Co., land.....	\$5,000 00
Cherry Street Holding Co., land.....	18,300 00
G. R. DeShon, boat-landing.....	100 00

OHIO CANAL—Concluded.		<i>Valuation</i>
Wm. T. Glaze, land.....	-----	\$733 34
Chris Hall, land.....	-----	200 00
J. E. Harbold, land.....	-----	150 00
Louis J. Helwig, land.....	-----	1,000 00
The Independent Co., land.....	-----	2,733 34
Izaak Walton League, land.....	-----	100 00
Mary E. Lauman, land.....	-----	200 00
Mary E. Lauman, land.....	-----	100 00
The East Ohio Gas Co., pipe.....	-----	200 00
S. C. Peebles, land.....	-----	333 34
Mary I. Seeds, land.....	-----	600 00
F. M. Snively, land.....	-----	216 67
Charles C. Starrett, land.....	-----	1,666 67
S. E. Varner & W. H. Williams, land.....	-----	250 00
Sidney H. Worrone, boat-landing.....	-----	200 00

HOCKING CANAL		<i>Valuation</i>
Fred H. Anthony, land.....	-----	\$500 00

PORTAGE LAKES		<i>Valuation</i>
A. L. Chavalier, boat-house.....	-----	\$100 00
Frank Cormany, land.....	-----	400 00
Lorenzo Lewis, boat-house.....	-----	100 00
Charles E. Rennie, land.....	-----	100 00

BUCKEYE LAKE		<i>Valuation</i>
Harold S. Hallwood, land.....	-----	\$300 00
John F. McFerin, land.....	-----	200 00
Thomas and Margaret West, land.....	-----	200 00

INDIAN LAKE		<i>Valuation</i>
C. W. Davis, boat-landing.....	-----	\$100 00
Clyde S. Davis, land.....	-----	200 00

LAKE ST. MARYS		<i>Valuation</i>
B. J. Studer, land.....	-----	\$200 00

I have examined the above leases, find them correct as to legality and form, and am therefore returning the same to you with my approval endorsed thereon.

Respectfully,

EDWARD C. TURNER,

Attorney General.

2303.

APPROVAL, BONDS OF THE CITY OF CAMPBELL, MAHONING COUNTY—\$2,500.00.

COLUMBUS, OHIO, July 2, 1928.

Industrial Commission of Ohio, Columbus, Ohio.