

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.*

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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.*

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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