

879.

## ARTICLES OF INCORPORATION — APPROVAL — THE MAYFLOWER MUTUAL INSURANCE COMPANY.

COLUMBUS, OHIO, July 16, 1937.

HON. WILLIAM J. KENNEDY, *Secretary of State, Columbus, Ohio.*

DEAR SIR: I have examined the articles of incorporation of The Mayflower Mutual Insurance Company which you have submitted for my approval.

Finding the same not to be inconsistent with the Constitution or laws of the United States or of the State of Ohio, I have endorsed my approval thereon and return the same to you herewith.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*

880.

## TOWNSHIP TRUSTEES—USE OF FUNDS RECEIVED FROM GASOLINE TAX—SIDEWALKS MAY NOT BE CONSTRUCTED FROM SUCH FUNDS.

## SYLLABUS:

*A board of township trustees may not lawfully use the township's portion of the proceeds of the gasoline excise tax fund provided by Section 5541-8 of the General Code, to construct sidewalks within the road easement but outside of the portion of the road traveled by motor vehicles.*

COLUMBUS, OHIO, July 19, 1937.

HON. R. E. SNEDDEN, *Prosecuting Attorney, Medina County, Medina, Ohio.*

DEAR SIR: This will acknowledge receipt of your letter of recent date, which reads as follows:

“Your opinion is requested regarding G. C. 5541-8.

QUESTION: ‘Whether or not a Board of Township Trustees would be permitted to use gas tax funds as provided in the foregoing Section 5541-8 to construct sidewalks within