pany to the purchaser. The "sale at retail" is from a dealer, duly licensed under the law, to a purchaser. The sale of a finance company to a licensed dealer is not a sale at retail within the meaning of this phrase as defined by Section 6302-1, supra, because the purchaser in this transaction is himself a dealer and not a consumer. Such sales from the finance companies to the dealers are sales at wholesale. If this procedure, outlined above, is followed whereby the title goes directly from the finance company to the dealer, the finance company need not comply with the provisions of the Automobile Dealers' and Salesman's Licensing Act.

Accordingly, in specific answer to your inquiry, it is my opinion that the procedure is legal if the title and the accompanying certificate of ownership is transferred directly from the finance company to a licensed automobile dealer, and the automobile is then sold directly from the dealer to the consumer without the renewed intervention of the finance company. However, as to that type of company which is doing something more than a casual or isolated business in the selling of automobiles at retail, unless they follow the procedure outlined above and transfer title directly to a licensed dealer, they must comply with the provisions of the Automobile Dealers' and Salesman's Licensing Act. As to those few finance companies who, according to the factual determination of their status, are engaging in only isolated or casual sales, these companies need not comply with the Automobile Dealers' and Salesman's Licensing Act.

Respectfully,

HERBERT S. DUFFY, Attorney General.

3132.

APPROVAL — WARRANTY DEED AND OTHER INSTRU-MENTS, STATE OF OHIO, THROUGH DIVISION OF CON-SERVATION, TRACT OF LAND, LOCATED IN JEFFERSON TOWNSHIP, JACKSON COUNTY, OHIO, DONATED TO STATE BY SPORTSMEN IN JACKSON COUNTY, OHIO, IN CONNECTION WITH CONSTRUCTION OF CERTAIN PROPOSED DAM AND LAKE.

COLUMBUS, OHIO, Octobr 24, 1938.

HON. L. WOODDELL, Conservation Commissioner, Columbus, Ohio.

DEAR SIR: You have submitted for my examination and approval a certificate of title and warranty deed relating to a tract of land in Jeffer-

son Township, Jackson County, Ohio, which is being acquired by the Division of Conservation for and in the name of the State of Ohio, in connection with the construction of a certain proposed dam and lake in said township and county which are to be under the supervision of the Department of Conservation. The tract of land here in question is more particularly described as follows:

Beginning at the South East corner of a tract of land owned by Edna Williams, which is located in the South West quarter of the South West quarter of Section No. 14, in Township No. 5, of Range 18, Jefferson Township, Jackson County, Ohio; thence running North 86° 27' West, 200' along the South line of Section No. 14; thence North 3° 23' East, 1231.11' to the center line of the county road; thence North 89° 49' East, 69.25' with the said center line; thence South 81° 03' East, 75.82' with the said center line; thence South 65° 12' East, 59.58' with the center line; thence South 3° 23' West, 1206.88' to the place of beginning, containing 5.73 acres, more or less.

This property is owned of record by one Edna Williams; and upon examination of the certificate of title submitted to me, which certificate is certified by Mr. Benner Jones, as attorney and abstractor, under date of October 3, 1938, I find that said Edna Williams owns and holds an indefeasible fee simple title in and to the above described tract of land, subject to the inchoate dower interest of her husband Rossiter Williams, and that she owns and holds this property free and clear of all encumbrances except the undetermined taxes on the property for the year 1938.

The warranty deed above referred to is duly executed and acknowledged by said grantor Edna Williams, and by Rossiter Williams, her husband, and the form of this deed is such that the same is legally sufficient to convey the above described property to the State of Ohio by fee simple title free and clear of the inchoate dower interest of said Rossiter Williams in this property and with a covenant of warranty that this property is conveyed to the state free and clear of all encumbrances whatsoever.

I am accordingly approving the title to this property upon the certificate submitted, as well as the wrarranty deed executed by Edna Williams and Rossiter Williams; and I herewith return the same for your further attention in accepting this deed for and on behalf of the State of Ohio and in securing the proper record of same.

In this connection, it is noted that the acquisition of this property has been approved and provided for by the Ohio Conservation Council, acting by a resolution duly adopted by said Council under date of September 28, 1938. I assume that this property, which is to be used in connection with the construction of a dam and lake, is being acquired by the Conservation Council under authority conferred upon it by Section 472, General Code, which Section, among other things, provides that the Conservation Council may, subject to the approval of the Attorney General, acquire by gift, purchase or by appropriation proceedings, on behalf of the State such real property as may be necessary in its judgment for the use, extension, enlargement and maintenance of public parks and resorts, and for new public parks, resorts, reservoirs, dams and other improvements. In this view, the acquisition of the property here in question is subject to the approval of the Attorney General, which approval is hereby given, as is evidenced by such approval endorsed upon the warranty deed.

Although it is recited in the warranty deed tendered by Edna Williams, the owner of this property, that the same is being conveyed to the State of Ohio in consideration of the sum of \$1.00 and other good and valuable considerations paid by the Conservation Council of the Department of Agriculture of the State of Ohio, and I assume that said grantor is being paid full value for such property, it appears from your communication submitting these files for my consideration and approval, that this property is being donated to the State by the sportsmen of Jackson County, Ohio, for the purposes above stated. In this situation, it follows, of course, that with respect to the State of Ohio, the grantee named in this deed, and with respect to the Conservation Council as well, this property is being donated to the State; for this reason no contract encumbrance record is necessary with respect to the acquisition of this property and, of course, no approval of such acquisition by the Controlling Board was or is necessary.

As before indicated, the certificate of title and warranty deed are returned to you with my approval.

Respectfully,

HERBERT S. DUFFY, Attorney General.