

The only words that require interpretation in arriving at this conclusion are the words "niece" and "nephew." It is clear, however, that these words are to be taken in their literal significance, and cannot include grandnieces and grandnephews. This follows because elsewhere in the same section, namely, in paragraph 2 of section 5334, the legislature has been careful to add the words "lineal descendant" after the word "child," thus making it clear that the word "child" does not include grandchildren. In other words, whenever lineal descendants of relatives actually named are intended to be described, they are mentioned.

The same conclusion is further supported by a consideration of the fact that the relatives mentioned in paragraph 3 are all comparatively close to the decedent; and further, by the fact that after having mentioned brothers and sisters, the section specifically mentions nieces and nephews, whereas had all the lineal descendants of brothers and sisters been intended, another form of expression would have been used.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2849.

APPROVAL, BONDS OF VILLAGE OF WICKLIFFE, OHIO, IN AMOUNT OF \$9,522 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, February 8, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2850.

APPROVAL, BONDS OF CITY OF NEW PHILADELPHIA, OHIO, IN AMOUNT OF \$12,000 FOR ENLARGING AND IMPROVING WATER-WORKS PLANT.

COLUMBUS, OHIO, February 8, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.