

land, the surface of which abuts upon an improvement, can be said themselves to be real estate abutting upon the improvement. In the substantial sense this is so because the practicable use of real estate whether surface or sub-surface must in the nature of things depend upon its accessibility. No reason is perceived why the improvement of a road is not in essence if not in degree as beneficial to subterranean rights in land as it is to the ownership of the surface. The spirit and purpose of all the assessment laws is that specially benefitted property shall bear a share of the public burden commensurate with the special benefit which it receives. This principal is limited by the requirement that such assessments are limited to the benefits actually received. But within the spirit thus ascertained, it is believed that separately owned mineral rights pertaining to a tract of land the surface of which abuts upon a road improvement, are, and constitute, real estate abutting upon such improvement.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3632.

APPROVAL, AMENDMENT TO ARTICLES OF INCORPORATION, THE
 OHIO HARDWARE MUTUAL INSURANCE COMPANY, COSHOCTON,
 OHIO.

COLUMBUS, OHIO, September 26, 1922.

HON. HARVEY C. SMITH, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—The certificate of amendment to the Articles of Incorporation of The Ohio Hardware Mutual Insurance Company, of Coshocton, Ohio, is herewith returned to you with my approval endorsed thereon.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

3633.

APPROVAL, BONDS OF MESOPOTAMIA TOWNSHIP RURAL SCHOOL
 DISTRICT, \$25,000, TO ERECT A SCHOOL BUILDING.

COLUMBUS, OHIO, September 26, 1922.

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