

| Number | Name |
|--------|-----------------|
| 450 | Armour N. Cusac |
| 451 | Stanley Wollos |
| 452 | William Untied |
| 453 | W. D. Untied |
| 454 | John Untied |
| 455 | C. W. Untied |
| 456 | Irma Hindle |
| 457 | F. R. Burnside |

By the above grants there is conveyed to the State of Ohio, certain lands described therein, for the sole purpose of using said lands for public fishing grounds, and to that end to improve the waters or water courses passing through and over said lands.

Upon examination of the above instruments, I find that the same have been executed and acknowledged by the respective grantors in the manner provided by law and am accordingly approving the same as to legality and form, as is evidenced by my approval endorsed thereon, all of which are herewith returned.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

151.

APPROVAL—FOUR GRANTS OF EASEMENT TO LAND IN
BETHEL AND SPRINGFIELD TOWNSHIPS, CLARK
COUNTY, OHIO.

COLUMBUS, OHIO, February 18, 1937.

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

DEAR SIR: You have submitted for my examination and approval certain grants of easement executed to the State of Ohio by several property owners in Springfield and Bethel Townships, Clark County, Ohio, conveying to the State of Ohio, for the purposes therein stated, certain tracts of land in said townships and county.

The grants of easement here in question, designated with respect to

the number of the instrument and the name of the grantor, are as follows:

| Number | Name |
|--------|------------------|
| 460 | George W. Arnett |
| 461 | Neff Bros. |
| 462 | Ezra Snider |
| 463 | Ezra Snider |

By the above grants there is conveyed to the State of Ohio, certain lands described therein, for the sole purpose of using said lands for public fishing grounds, and to that end to improve the waters or water courses passing through and over said lands.

Upon examination of the above instruments, I find that the same have been executed and acknowledged by the respective grantors in the manner provided by law and am accordingly approving the same as to legality and form, as is evidenced by my approval endorsed thereon, all of which are herewith returned.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

152.

SALES—OHIO MANUFACTURED PRODUCTS—SALES WITHIN AND OUTSIDE OHIO—OHIO BUSINESS FOR FRANCHISE TAX PURPOSES.

SYLLABUS:

Sales made of products manufactured in Ohio, from the company's factories located in this state to customers within and outside of Ohio are to be considered Ohio business, for the purpose of determining the franchise tax to be assessed under the laws of this state.

COLUMBUS, OHIO, February 19, 1937.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN: I received your letter of recent date which reads as follows:

"The Tax Commission requests your opinion relative to the