

this sub-section does not depend upon where the sale is made or with whom the vendor competes in making the sale. Therefore, it is my further opinion that the exemption accorded to those sales which are "casual and isolated" is not affected by the fact that such sales are not effected on the premises of the vendor and that the transaction is in open competition with other vendors who are conducting a business enterprise.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

3466.

APPROVAL—PROPOSED AGREEMENT, STATE OF OHIO THROUGH DIRECTOR OF HIGHWAYS, WITH THE WHEELING AND LAKE ERIE RAILWAY COMPANY, INSTALLATION OF FLASH LIGHTS, GRADE CROSSING, NEAR OBERLIN, LORAIN COUNTY, OHIO, PROJECT NO. FAGH 293 (3).

COLUMBUS, OHIO, December 28, 1938.

HON. IVAN AULT, *Director, Department of Highways, Columbus, Ohio.*

DEAR SIR: You have submitted for my formal approval as to form a proposed agreement by and between the Wheeling and Lake Erie Railway Company and the State of Ohio, providing for the installation of flashing lights at the grade crossing over the tracks of said company on State Highway No. 866 about one and one-half miles southwest of Oberlin in Lorain County, Ohio, and designated as Project No. FAGH 293 (3).

It is my opinion that said proposed agreement is in proper legal form and when the same is executed by the State of Ohio, it will become a binding contract by and between the parties thereto for the purposes therein mentioned.

I, therefore, hereby approve said contract as to form and am returning the same herewith.

Respectfully,

HERBERT S. DUFFY,
Attorney General.