

which expressly mentions "roads" and "bridges" includes "viaducts." Also in the case of *Hanks v. Commissioners*, 35 O. A., 246, it is indicated that a bridge is a part of a road.

Applying the principles set forth in the opinions hereinbefore mentioned, to the questions presented in your inquiry, the conclusion is irresistible that the proceeds of a tax levied under the provisions of paragraph 7 of Section 5625-15, General Code, for road purposes, generally, may lawfully be used by the county commissioners to pay their proportionate cost of the construction of a grade elimination project as authorized by the provisions of Section 1191 of the General Code.

Respectfully,
 GILBERT BETTMAN,
Attorney General.

3332.

APPROVAL, LEASE FOR RIGHT TO USE FOR COTTAGE SITES AND LANDING PURPOSES, LAND AT LAKE LORAMIE, SHELBY COUNTY, OHIO—WALTER BENSMAN AND WILLIAM BERNING.

COLUMBUS, OHIO, June 16, 1931.

HON. I. S. GUTHERY, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of a recent communication from your department with which you submit for my examination and approval a certain reservoir land lease executed by and under the authority of the Conservation Council of the Conservation Division in your department, by which instrument there is leased and demised to Walter Bensman and William Berning of Minster, Ohio, for a term of fifteen years, the right to use and occupy for cottage sites and landing purposes, that portion of the state property at Lake Loramie, Shelby County, Ohio, that is described as follows:

"Commencing at a point within the Northwest Quarter of Section 6, Town 6 South, Range 5 East, Shelby County, Ohio, being 660' south, and 293 feet east of the northwest corner of said section to the true place of beginning; thence South, 21 deg. West, 100 feet to a point; thence South 69 deg. East, 150' more or less, to the water line; thence north-easterly along the water line of Lake Loramie, 100 feet, more or less, to the southeast corner of a lease granted to Albin Martin; thence North 69 deg. East along the southerly line of the said Martin lease, 154' more or less, to the place of beginning and containing .35 acre, more or less."

By the lease here in question, which is one calling for an annual rental of thirty-six dollars, the above described property has been leased and demised to the lessees above named, subject to certain conditions and restrictions with respect to the manner in which the leased premises are to be used, and likewise subject to certain conditions, restrictions and reservations required by the law of the state with respect to all leases of this kind.

Upon examination of said lease, I find that the same has been manually executed by the Conservation Commissioner, acting for said Conservation Council pursuant to a resolution passed by that body on May 5, 1931, and I likewise find that said lease has been properly executed by the lessees above named.

This lease is one executed by and under the authority conferred upon said body by the provisions of section 472-1, General Code, and inasmuch as said lease is in conformity with the provisions of said section and of other sections of the General Code applicable in the consideration of leases of this kind, said lease is accordingly approved by me as to legality and form; and my approval is endorsed upon said lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned to you.

Respectfully,

GILBERT BETTMAN,
Attorney General.

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APPROVAL, CONTRACTS FOR ROAD IMPROVEMENTS IN FRANKLIN,
ROSS AND CUYAHOGA COUNTIES.

COLUMBUS, OHIO, June 16, 1931.

HON. O. W. MERRELL, *State Highway Director, Columbus, Ohio.*

3334.

APPROVAL, LEASE FOR RIGHT TO USE FOR BOATHOUSE, DOCK-
LANDING AND WALKWAY PURPOSES, LAND AT BUCKEYE LAKE
—GERTRUDE FELTON.

COLUMBUS, OHIO, June 16, 1931.

HON. I. S. GUTHERY, *Director of Agriculture, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge the receipt of your recent communication submitting for my examination and approval a certain reservoir land lease in triplicate executed by the Conservation Commissioner on behalf of the state of Ohio, by which lease there is granted to one Gertrude Felton of Buckeye Lake the right to use and occupy for boathouse, docklanding and walkway purposes, the water front and state land in the rear thereof, that lies immediately in front of Lot No. 61, of the Bound's Second Addition, Buckeye Lake; said lot having a frontage of forty (40) feet, more or less, and being in Section 13, Town 17, Range 18, Licking County, Ohio. The lease here in question, which is one calling for an annual rental of six dollars, has been executed by the Conservation Commissioner under the authority of section 471 of the General Code, as amended in the enactment of the Conservancy Act.

Inasmuch as I find that said lease has been properly executed by the parties thereto and is in conformity with the provisions of other sections of the General Code relating to leases of this kind, the same is accordingly hereby approved as to legality and form. I am endorsing my approval upon said lease and upon the duplicate and triplicate copies thereof, all of which are herewith returned.

Respectfully,

GILBERT BETTMAN,
Attorney General.