justified under this provision of this act to use any part of the fund that will add to the comfort and welfare of the members of said institution. And that the Board is legally justified in using any part of the fund in rehabilitating the hospital and in refurnishing the "Old Men's Building" in any manner that will add comfort and welfare to the members of the institution.

PUBLIC SERVICE COMMISSION: Exemption of motor vehicles in transporting supplies, fertilizer, and fertilizing materials for farming purposes under Clause (f), Sec. 3, House Bill No. 468.

March 24, 1939.

Mr. William A. Stuckey,
Director Motor Vehicle Department,
State House,
Indianapolis, Indiana.

Dear Mr. Stucky:

In reply to your letter of March 23, 1939, in which you asked for an opinion as to whether or not the transportation for hire of supplies, fertilizer and fertilizer materials under House Bill No. 468, 1939, is exempt, I wish to advise you that in my judgment the questions should be answered in the affirmative.

Under clause (f) Sec. 3 of the Act as amended, the intent and purpose of the language is to exempt motor vehicles when the property transported consists of supplies, fertilizer, and fertilizing materials necessary for farming purposes when such supplies, fertilizer or fertilizer materials are in transit to or from farms to or from the place of manufacture or place of distribution.