

January 3, 1928.

Arizona State Highway Department,
Phoenix, Arizona.

Gentlemen:

Attention: Mr. Whitworth

Mr. C. B. Wilson of Flagstaff, attorney for Fred Harvey, has called our attention to the fact that in our recent opinion to you with reference to the claim of Fred Harvey for refund on gasoline used by him, we failed to refer to the claim involving the Navi-Hopi highway in the amount of \$12.15.

From the affidavit of Mr. J. E. Shirley filed in support of the claim for refund, it appears that this road is entirely without the boundaries of the Grand Canyon National Park and is a private road built and maintained by Fred Harvey and is not open to the public, but used by the public only by sufferance of Fred Harvey.

Under this state of facts, the claim of Fred Harvey for a refund of the gasoline tax paid upon gasoline used in motor vehicles operated upon this particular highway is a valid claim and such tax should be refunded.

Very truly yours,

STRUCKMEYER JENNINGS & STROUSS

By

CLS:M