

mer schools and do post-graduate work in the hope thereby of increasing their knowledge and value as teachers and researchers, and of securing for themselves advancement with higher salaries, the Commissioner of Internal Revenue rules that the cost of such study is a personal expense and not deductible.

#### DEPRECIATION OF LIBRARY, APPARATUS AND OTHER PROFESSIONAL EQUIPMENT

While the situation on this point is not altogether clear, decisions in the main favor an allowance for depreciation, particularly where the taxpayer derives a material income from expert work.

From what has been said, it appears clear that in the administration of the income tax law, the scientist suffers in the matter of exemptions because of the absence of the idea of financial gain from his doings. He is regarded by the law as interpreted to be doing it all for his personal satisfaction, for which satisfaction he must pay. When his operations are dictated by a desire to make money, a taxpayer may claim and secure many exemptions denied to the scientist.

It is hoped that the further development of this subject, through decisions and otherwise, may be followed up and reported as matters of interest appears.

RODNEY H. TRUE,  
*Secretary, Committee of One Hundred*

#### EDWARD SYLVESTER MORSE

I WAS greatly pleased at the beautiful tribute paid to my dear friend, Edward Sylvester Morse. May I add a word of appreciation:

I first met Professor Morse at a meeting of the Association for the Advancement of Science, at Indianapolis, in 1871. Dr. P. H. Jameson, leading physician at Indianapolis at the time, gave a dinner to some of the visiting scientists and invited me to attend. It was at this dinner that I met Professor Morse. It was my good fortune to have his sincere friendship during all these remaining years. In 1923 my wife drove me and my boys to Cambridge to attend my fiftieth anniversary. On the day following the commencement, Professor Charles L. Jackson, emeritus professor of chemistry at Harvard, and one of my teachers when I was there, invited my family to dine with him at his summer home at Pride's Crossing. We went through Salem en route. I drove to the museum to see my old friend and learned that he was emeritus, but that he was in the museum nearly every day. The attendant said that if I would wait until he could be called up, he certainly would come down to see me. Over the telephone, he said, "I will be down in a few minutes." He was still just the same boy that he was when I first met him fifty-two

years before. He was particularly interested in my boys, who, at the time, were nine and eleven years of age. He showed them all his precious possessions from Japan. He illustrated, at my request, how he could draw on the blackboard with the right and left hand at the same time. He was just as much of a boy as my two boys were, and they have spoken of him continually since.

I am glad that, as this was the last time I saw him, it was under those circumstances which illustrated those very traits of character which Dr. Dall has so vividly described. The memory of this last meeting will, of course, always be as vivid to me as the first time I saw him. His life was typical of how a devotee of science may at the same time be warm-hearted, wideawake and an interesting human being.

H. W. WILEY

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#### THE AMATEUR SCIENTIST IN THE ACADEMIC WORLD

At first glance, the things we do are divided into two classes: those we do from a desire within and those we do by virtue of some sort of compulsion from without.

Like most attempts at classification, however, this is incomplete. The two categories are not mutually exclusive, but the statement can nevertheless be taken as a useful first approximation.

The world's largest manufacturer of photographic goods has described himself as "an amateur photographer." Nor is this simply an exhibition of shrinking modesty; it is a statement of motive. It classifies his professional activity in the former of the two categories mentioned above. And he is fortunate, of course, who finds himself in such a position.

It is obvious, on a moment's reflection, that an "amateur" is not one who is any the less skilful or trained than a "professional," but is rather one whose motive for doing a thing is activated by the pure love of doing it.

Now a person's pursuit may be ever so laudable and still not be "amateurish" (being careful to divest that word of its inferiority complex). Even the teacher, the preacher or the missionary may be responding to the call of duty rather than to an inner urge.

Psychologically speaking, there are doubtless many "activators" or precursors of desire, but one of the most potent of these is curiosity. In and by itself it has led men to explore the world, delve into the earth, analyze, synthesize, create. It has been the silent watchword running through the whole history of science, and nothing will ever take its place in this field. Nothing but the irresistible urge to *know* could