

planned by a group in Hawaii. The Bishop Museum and the Hawaiian Sugar Planters Association have each pledged financial support over a period of five years, and it is likely that the Association of Hawaiian Pineapple Cannery will join with them. A local committee has been organized with Dr. C. M. Cooke, of the Bishop Museum, as chairman, assisted by John E. Russell, chairman of the experiment station committee of the Hawaiian Sugar Planters Association, Charles R. Hemenway, chairman of the board of regents of the University of Hawaii, Charles S. Judd, executive officer of the Board of Agriculture and Forestry, and A. L. Dean, director of the Experiment Station of the Association of Hawaiian Pineapple Cannery. This committee, no one of whom is an entomologist, has secured Dr. C. F. Baker, dean of the Agricultural College of the University of the Philippines, to be the scientific head of the survey. Dr. Baker will have his headquarters in Honolulu. The present plans contemplate one or more field parties which will send all collections to Honolulu where some material will doubtless be identified, but much of it will be sorted and sent to specialists to work up. According to the present plan Dr. Baker will devote all his time during the first year to the work of the survey, and in subsequent years divide his time between that and the University of Hawaii.

A. L. DEAN

ALASKAN EXPLORATIONS

THE U. S. Interior Department has announced that plans have recently been approved for further geologic and topographic surveys by the U. S. Geological Survey during the coming field season in the Alaska Range in the vicinity of Mount Spurr. This is part of one of the large unexplored regions of Alaska lying between the head of Cook Inlet and the Kuskokwim basin. Although its eastern edge borders on the coast, the rugged glaciated mountains that occupy most of the area are almost untraversable and are separated from the shore by a high marshy lowland that is difficult to cross and that so far has discouraged exploration of the inland region.

This project is part of the general program of mapping our northern territory that has been carried forward by the Geological Survey for the last 30 years as rapidly as funds and personnel have been available and that has resulted in the publication of accurate maps and definite knowledge of the mineral resources of a large part of Alaska. The object of this party is to map as much as possible of the tract of country lying between the region north of Mount Spurr, which was surveyed during the field season of 1926, and the areas covered by earlier surveys in the vicinity of Tuxedni Bay and Lake Clark. The work will be done

by a surveying party in charge of S. R. Capps, geologist, with R. H. Sargent, topographic engineer, and four camp hands. The party will probably reach Anchorage early in June and then, together with the necessary pack horses, supplies and provisions for four months, will embark on a launch and a barge, proceed to the west shore of Cook Inlet, and land on the beach near the West Foreland. From that time as long as forage for the horses lasts or until snow flies, which will probably be about the middle of September, the party will be entirely out of communication with the rest of the world and will travel into the mountains, carrying with them their entire store of supplies and equipment and mapping the land forms and geology as they go.

It is expected that as a result of this expedition information will be obtained concerning several thousand square miles of the public domain, about which at present almost nothing is known.

DEDUCTION OF TRAVELING EXPENSES TO SCIENTIFIC MEETING FROM TAXABLE INCOME

PROFESSOR A. SILVERMAN, head of the department of chemistry at the University of Pittsburgh, has won a decision from the Federal Board of Tax Appeals making traveling expenses to conventions deductible as expenses ordinary and necessary to the teaching profession. The text of the decision follows:

UNITED STATES BOARD OF TAX APPEALS

ALEXANDER SILVERMAN, Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE, Respondent.

Docket No. 10389. Promulgated May 12, 1927.

Amounts expended by petitioner, a professor of chemistry and a member of the faculty of the University of Pittsburgh, in connection with the carrying on of his profession, in attending scientific meetings and conventions, constitute an ordinary and necessary business expense.

S. Leo Ruslander, Esq., and A. E. James, Esq.,
for the petitioner.

D. D. Shepard, Esq., for the respondent.

This proceeding results from the determination of a deficiency in income tax for the year 1921 of \$55.88 by reason of disallowance of a deduction of \$558.75 claimed by petitioner as ordinary and necessary business expense for the taxable year in carrying on his duties as a professor of chemistry and a member of the faculty of the University of Pittsburgh. The facts are found as stipulated.

FINDINGS OF FACT

The petitioner is a resident of Pittsburgh, Pennsylvania. He keeps his accounts on the basis of actual receipts and disbursements. Prior to and during the year 1921 he was