

at the head of the Department of Chemistry of the University of Pittsburgh, with the title of Professor of Chemistry, and has for the past twenty-one years been a member of the faculty of that university.

As the head of the department of chemistry, it was expected of and incumbent on him as such to keep abreast in his particular field of work and in touch with other scientists in the same field, which was done among other ways by the preparation and publication of papers, by the reading of technical periodicals and by the attendance at such conventions where consideration of subjects of a scientific nature were presented and discussed.

The petitioner attended like conventions prior to 1921, did so attend in 1921 and has since so attended, such action on his part being expected and necessary, as it was of others similarly employed at the university, for the purpose of keeping thoroughly informed in his field of work and in touch with other scientists, and in order to advance the interests of the university, though his contract of employment does not specifically make mention of any such activities and there was no provision made for repayment to him of expenses so incurred.

In the taxable year mentioned, petitioner, for the purposes and objects mentioned, attended the American Ceramic Society at Columbus, Ohio; the American Chemical Society at Rochester, New York, and a meeting of the same society in New York City, and, in so doing, incurred and paid reasonable and actual expenses for hotel rooms, meals and railroad fare to and from said conventions, the sum of \$558.75, no part of which sum has been repaid him by the university, nor by any person, society or organization, whatever. Each of the three trips mentioned occupied a week and petitioner was in attendance the full length of each convention, and for each convention prepared and delivered a paper or papers. By reason of the fact that petitioner was a member of the council of the American Chemical Society, he was in attendance prior to the general convention seasons.

OPINION

LITTLETON: The Board has held that expenditures of the character and made under circumstances involved in this proceeding are deductible as ordinary and necessary business expense. *M. D. Shutter*, 2 B.T.A. 23. We have also held that expenditures made by a professional cartoonist for periodicals and other current literature and in attending political conventions, when properly proved, were proper deductions as ordinary and necessary business expense. *J. N. Darling*, 4 B.T.A. 449.

The Board is of the opinion from the facts in this proceeding that the petitioner is entitled to the deduction claimed.

Judgment will be entered on 15 days' notice, under Rule 50.

FOREIGN WORKERS AT THE U. S. FOREST PRODUCTS LABORATORY

THERE has assembled at the U. S. Forest Products Laboratory within recent months the largest group of foreign research men ever gathered at the federal

laboratory at one time. Foresters and chemists from England, Australia, Sweden, Finland and Mexico have been detailed to the laboratory by their various governments and employers for periods ranging from thirty days to two years.

Mr. Wilhelm Rosen, a graduate of the Technological Institute of Stockholm, Sweden, and fellow of the Scandinavian-American Foundation, has just finished nine months of research on the distillation of softwoods in the Forest Products Laboratory's chemical utilization section. Mr. Eric Ostlin, also a fellow of the Scandinavian-American Foundation, will conclude observations of Forest Products Laboratory methods within a few weeks. In his native country, Mr. Ostlin, who is an expert on forest mensuration, has been directing a general forest survey which the Swedish government started ten years ago.

Messrs. J. E. Cummins and H. S. Dadswell are on detail from the Australian Council for Scientific and Industrial Research to engage in general forest products research at the Madison laboratory for a period of two years.

Mr. W. G. Campbell, who is a fellow of the Commonwealth (British) Foundation, has concluded a two years' stay at the laboratory, during which time he has been engaged in research on the fundamental chemistry of wood. He expects to accept an appointment with the Forest Products Laboratories of England on his return to that country.

Sr. Hermenegildo Barrios, a member of the first class to graduate from Mexico's new forestry school, has spent a year in studying the methods of various Forest Products Laboratory sections.

Mr. Uno W. Lehtinen, of the Finnish State Forest Service, has just concluded a month of study at the Forest Products Laboratory. Mr. Lehtinen, who is a graduate of the Yale Forest School, has spent three years in this country and is to return to Finland soon. He is expected to take an important position in the forest products research laboratory which his government is to organize.

SCIENTIFIC NOTES AND NEWS

PROFESSOR A. A. MICHELSON, of the University of Chicago, has been elected an honorary member of the Russian Academy of Sciences. Professor Albert Einstein (Berlin), Mme. Curie (Paris), Professor W. Nernst (Berlin) and Professor M. G. Mittag-Leffler (Djursholm, Sweden) have also been elected honorary members of the academy.

DR. L. W. AUSTIN, physicist of the radio research laboratory of the U. S. Bureau of Standards, has been awarded the 1927 medal of honor of the Institute of Radio Engineers. The medal carries the citation: