

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:

"Awarded to L. W. Austin for his pioneer work in the quantitative measurement and correlation of factors involved in radio wave transmission."

COLUMBIA UNIVERSITY has conferred the honorary degree of doctor of science on Brother Leon (Joseph Sylvester Sauget), professor of botany at Havana, Cuba, and Dr. Frank Baldwin Jewett, of the American Telephone and Telegraph Company.

At the annual commencement of Jefferson Medical College on June 3, Dr. Fordyce Barker St. John, professor of surgery at the College of Physicians and Surgeons of Columbia University, and Dr. Francis X. Dercum, professor emeritus of nervous and mental diseases at Jefferson, received the honorary degree of doctor of science. Dr. St. John gave the commencement address.

DR. ARNO B. LUCKHARDT, professor of physiology in the University of Chicago, was recently honored at Washington when the Society of the Associated Anaesthetists of the United States and Canada presented him with a scroll recording his discovery of ethylene.

MRS. ZELIA NUTTALL has recently been elected fellow of the Royal Anthropological Institute of Great Britain and Ireland and corresponding member of the Geographical Society of Philadelphia, to fill the vacancy created by the death of Sir John Keltie, the president of the Royal Geographical Society of England.

WALLACE CLARK, member of the American Society of Mechanical Engineers, has received the commander's cross of the Order of Poland Restored for his services in connection with the reorganization of tobacco and salt monopolies of Poland.

DR. GENICHI KATO has been awarded the imperial prize of the Japanese Imperial Academy for his work on the conduction of the nerve impulse.

DR. A. C. D. CROMMELIN, astronomer at the Royal Observatory, Greenwich, has retired after thirty-six years' service.

DR. GEORGE E. BREWER, professor emeritus of surgery at Columbia University and head of a surgical division at Roosevelt Hospital, is retiring from his practice to devote his time to anthropological studies.

BANCROFT GHERARDI, vice-president and chief engineer of the American Telephone & Telegraph Company, New York City, was formally elected president of the American Institute of Electrical Engineers at the annual business meeting held in the Engineering Societies Building, New York, on May 20.

At the annual meeting of the British Institute of Physics on May 16, the following officers were elected: *President*, Sir Frank Dyson; *vice-presidents*, Professor C. L. Fortescue, Sir Richard Gregory, Mr. R. W. Paul, Mr. R. S. Whipple; *honorary treasurer*, Major C. E. S. Phillips; *honorary secretary*, Professor A. O. Rankine.

J. S. DASH, professor of agriculture at the Imperial College of Tropical Agriculture, Trinidad, has accepted the post of director of agriculture and science in British Guiana.

DR. P. W. ZIMMERMAN, associate dean of the college of agriculture at the University of Maryland, has tendered his resignation to accept an appointment as plant physiologist of the Boyce Thompson Institute of Plant Research at Yonkers, N. Y.

DR. J. W. CHURCHMAN, professor of experimental therapeutics in the Cornell University Medical College, has been appointed delegate of the National Research Council to the International Union of Pure and Applied Chemistry which meets in Warsaw, Poland, in September.

DR. EUGENE C. BINGHAM, professor of chemistry at Lafayette College, will sail for Europe on July 2 as a delegate from the American Academy of Sciences and the National Research Council to the eighth congress of the International Union of Pure and Applied Chemistry to be held at Warsaw on September 5, 6 and 7. He will remain in Europe for the first semester for travel and study.

DR. A. ZIMMERMANN, associate physiologist of the Mayo Clinic, has sailed for a three months' trip to Europe. He gave a lecture in New York and will address different scientific meetings in Switzerland.

PROFESSOR F. HARDY, of the Imperial College of Tropical Agriculture, Trinidad, sailed for New York on June 7 to attend the First International Congress of Soil Science, to be held at Washington from June 13 to 22.

DEAN DAVID L. EDSALL has returned to the Harvard Medical School after six months' leave of absence. He has been at the Peking Union Medical College as visiting professor of medicine and making some general surveys of the school.

DEAN E. J. IDDINGS, of the college of agriculture at the University of Idaho, has been granted a leave of absence for six months. He left on May 17 on a round-the-world tour.

H. P. WHITNEY, Arctic explorer and naturalist, is to take a trip through northern Alaska, starting in

July, to get specimens of animals for the museum of Yale University.

THE second zoological expedition of the Brigham Young University, under the leadership of Dr. Vasco M. Tanner, will spend from June 4 to July 15 in southeastern Utah and contiguous states. Three weeks will be spent in making a biological study of the La Sal Mountains. The party will consist of Dr. Tanner, Dr. Cottam and five graduate students.

DR. J. M. ALDRICH, entomologist of the Smithsonian Institution, will collect Diptera through a half dozen states west of the Great Plains this summer.

LEONARD W. KEPHART, agronomist in the clover investigation office, U. S. Department of Agriculture, left on May 1 for a ten-months' collecting trip in British East Africa.

DR. TRUMAN MICHELSON, ethnologist in the U. S. Bureau of American Ethnology, recently left Washington to resume his studies among the Fox Indians of Iowa.

PROFESSOR HENRY H. DIXON, F.R.S., professor of plant biology at Trinity College, Dublin, is giving two courses at the University of California during the intersession and summer session.

PROFESSOR H. R. KRUYT, of the University of Utrecht, gave a lecture at Cornell University on May 9 on "Physico-chemical Research and Industry in Holland."

DR. LEONARD FREEMAN, professor of surgery in the University of Colorado Medical School, gave an illustrated lecture on "Prehistoric Surgery in the Western Hemisphere" before the Colorado chapter of Sigma Xi on the evening of May 27.

DR. COLIN G. FINK, Columbia University, addressed the New Haven chapter of the American Society for Steel Treating at the Waterbury meeting on May 12. Dr. Fink discussed the "Electrometallurgy of Chromium and its Alloys." On May 20, at Detroit, on the occasion of the founding of the Michigan chapter of the American Electrochemical Society, Dr. Fink lectured on "Recent Advances in Electrochemistry." On the evening of May 24 he addressed a group of artists and sculptors at the Machine Age Exposition on the "Restoration of Ancient Bronzes."

DR. A. F. BLAKESLEE, of the Station for Experimental Evolution, Carnegie Institution of Washington, delivered a lecture at the University of Texas on April 25 on "The Genetics of *Datura*."

DR. HENRY C. COWLES, professor of botany at the University of Chicago, gave two lectures at St. Lawrence University, Canton, N. Y., on May 17, under the auspices of the department of biology and the theo-

logical school. The lectures were entitled "Science and Culture" and "The Present Status of Evolution."

AT the regular spring meeting of the State College of Washington Sigma Xi Club an address on "Diagnosis of the Rots of Wood" was given by Dr. E. E. Hubert, of the school of forestry at the University of Idaho.

DR. EDWIN B. PAYSON, professor of botany at the University of Wyoming, died on May 15 at the age of thirty-four years.

DR. ABRAHAM ZINGHER, assistant director of the Bureau of Laboratories of New York and assistant professor of bacteriology at New York University, died on June 5 in his laboratory from poisoning due to the accidental leakage of gas.

DR. MAURICE F. FITZGERALD, emeritus professor of civil engineering in Queen's College, Belfast, died on May 4, aged seventy-six years.

DR. EDUARD BRUECKNER, professor of geography at the University of Vienna, died on May 21, aged sixty-four years.

A BRONZE bust of the late Alexander Smith, for many years professor of inorganic chemistry at the University of Chicago, has been recently presented to the university by Mrs. Smith. As the late Professor Nef was the founder of the department of chemistry and as Professor Stieglitz shared equally with Professor Smith in assisting Professor Nef in the upbuilding of the department, it has been decided that the university should also possess busts or paintings of Professors Nef and Stieglitz and a movement to provide funds for these has been started by a committee of graduates of the department. The busts or paintings of the three men will ultimately be placed in the library of the George Herbert Jones laboratory, the new research chemistry building about to be erected.

ACCORDING to press dispatches celebration of the centenary of the birth of Marcellin Berthelot, the great French chemist, recently took place at the Sorbonne in the presence of a distinguished group of scientific men. The Rothschild gift of 30,000,000 francs toward building the Institute of Chemistry will perpetuate Berthelot's memory. This building, to be known as the Maison de la Chimie, will become the headquarters of the International Chemical Union.

ACCORDING to the French correspondent of the *Journal* of the American Medical Association the hundredth anniversary of the birth of the French physiologist, Vulpian, was celebrated by appropriate ceremonies held at the Faculty of Medicine, of which

he was dean; at the seat of the Société de biologie, of which he served many years as the president, and at the Hôpital de la Salpêtrière, in which he had his service. The celebration was planned to cover a week (May 27-June 2). Foreign countries were invited to send delegates, and a number of unpublished scientific articles were presented on the occasion.

THE United States Veterans' Bureau Hospital at Knoxville, Iowa, is in need of a specialist in pathology. Applications for the examination for this position are now being received by the United States Civil Service Commission under its general announcement for medical officers (examination announcement No. 43). The entrance salary is \$3,800 a year.

THE committee on scientific research of the American Medical Association invites applications for grants in aid of research on problems bearing on clinical medicine. Inquiries may be addressed to the committee at 535 North Dearborn Street, Chicago, Ill.

THE summer meeting of the American Mathematical Association will be held at the University of Wisconsin on Monday and Tuesday, on September 5 and 6, in conjunction with the summer meeting and colloquium of the American Mathematical Society. The society sessions will be on Thursday and Friday and the colloquium lectures on Tuesday to Saturday.

THE second National Symposium on Organic Chemistry will be held at Ohio State University, Columbus, O., from December 29 to 31, 1927. The headquarters will be at the Neil House. Suggestions for the program should be sent to the secretary of the division of organic chemistry of the American Chemical Society, Frank C. Whitmore, Northwestern University, Evanston, Illinois.

ON April 11, a meeting of chemists and physicists was held at Olivet College, Michigan, in honor of Dr. G. W. Stewart, of the State University of Iowa. Dr. Stewart read two papers—one general paper dealing with the quantum theory, and the other concerned with the results of his research in the field of X-ray liquid diffraction. There were about one hundred present.

THE first meeting of the Princeton chapter of the American Chemical Society was held at Princeton on June 3. Dr. Robert N. Pease, research associate of the American Petroleum Institute, who is carrying on his work in the Princeton University laboratories, was elected president. Professor Nathaniel Furman, of the Princeton chemistry department, was elected

secretary, and Professor Charles P. Smyth, also of the department of chemistry, councilor.

THE twenty-eighth annual meeting of the American Röntgen Ray Society will be held at Montreal from September 20 to 23, under the presidency of Dr. A. Howard Pirie, of Montreal. This is the first occasion on which the society has met outside of the United States.

THE first International Congress on Mental Hygiene, aimed at a world-wide campaign for the prevention of nervous and mental disorders, will be held in Washington, D. C., in April, 1929, according to a decision reached on June 3 by representatives of thirteen nations meeting in Paris.

THE closing exercises of the school of tropical medicine of the University of Porto Rico, under the auspices of Columbia University, were held on the evening of May 11 in the assembly hall of the school at San Juan. There were addresses by Dr. Robert A. Lambert, the director; Dr. Thomas E. Benner, chancellor of the University of Porto Rico, and Dr. James W. Jobling, of Columbia University; Drs. Gutierrez Ortiz and Goyco, representing the medical profession of Porto Rico, and the Reverend Gonzales Palacios, of Valencia, Spain, and Dr. Frankel, of Boston, representing the student body. There were twenty-nine students in this the first year of the school of whom one, Dr. Gurbox Singh Sant, of Amritsar, India, received the "Certificate of Tropical Medicine."

THE fourth International Congress for Techno-Psychology will take place from October 10 to 14, 1927, in the apartments of the International Institute for Intellectual Cooperation at Paris.

DEDICATION ceremonies for the new \$500,000 school of aeronautics at New York University were held on the campus at Washington Heights on June 4. Daniel Guggenheim made the formal presentation of the building to the university and Chancellor Elmer Ellsworth Brown made the acceptance speech. The principal address was made by William P. MacCracken, Jr., assistant secretary of commerce for aviation.

THE General Education Board has given \$50,000 to Washington University School of Medicine, St. Louis, to assist in the work of the chest clinic under the directorship of Drs. Evarts A. Graham and Jacob J. Singer.

AT a recent meeting of the board of directors of the National Association of Audubon Societies, Dr. T. Gilbert Pearson, the president, announced the receipt of a gift of \$156,000 from Mrs. Grace Rainey Rogers. The sum is to be held as an endowment fund for the maintenance of the Paul J. Rainey wild life sanc-

tuary in Louisiana, which she gave to the association in 1924.

APPROPRIATIONS to the amount of \$1,316,542 for the Connecticut Agricultural College have been made by the General Assembly, included in which are funds for a classroom building, and for the increasing of the extension work of the college throughout the state. Funds appropriated for maintenance for the next two years include \$475,000 for college and resident instruction; \$160,000 for extension work throughout the state, and \$70,000 for agricultural experiment station. In the aggregate these figures represent a gain of \$45,000 over the amount appropriated at the last session of the legislature two years ago. Other appropriations include \$420,000 for a classroom building; \$28,000 for a pathological laboratory for the Storrs Experiment Station; \$19,920 for equipping fruit storage building; \$47,622 for enlarging filter beds of college water supply, and \$96,000 towards enlarging work of county farm bureaus.

THE collection of books and periodicals on surgery of the late Dr. Albert E. Halstead has been donated by his widow to Northwestern University Medical School; they will be installed in a seminar room adjoining the Archibald Church Memorial Library and will be known as the "Albert Edward Halstead Surgical Library."

THE British Empire Marketing Board has granted funds to the Imperial College of Tropical Agriculture at St. Augustine, Trinidad, for the prosecution of banana research investigation destined to produce a new variety of banana immune from Panama disease. A quarantine station will be established at Kew, where root-stocks imported from other countries can be grown, and off-sets certified free from disease will be sent out to the Imperial College of Tropical Agriculture at Trinidad. This college will add to its staff plant physiologists and mycologists and all necessary laboratory equipment.

### UNIVERSITY AND EDUCATIONAL NOTES

It is announced that Yale University has already received \$15,000,000 in its drive for a \$20,000,000 endowment fund.

PRINCETON UNIVERSITY has received from Mr. Thomas D. Jones, a lawyer, and Miss Gwethalyn Jones, his niece, both of Chicago, \$400,000 to found two professorships of research in the departments of physics and chemistry.

A DRIVE is to be conducted from June 6 to 14 for

\$1,500,000 for the erection of a new building for Jefferson Medical College on the north side of Walnut Street between the present college and Clifton Street.

DR. FERNANDUS PAYNE has been appointed dean of the graduate school of Indiana University and head of the department of zoology, in succession to the late Dr. C. H. Eigenmann.

PROFESSOR ARNOLD DRESDEN, of the University of Wisconsin, has been appointed professor of mathematics at Swarthmore College, Pa.

DR. S. W. RANSOM, of Washington University, has been appointed director of the Neurological Research Institute of the Northwestern University Medical School.

DR. J. W. CHURCHMAN has been appointed professor of experimental therapeutics in the Cornell University Medical College (New York) and director of the laboratory founded by outside gifts two years ago for the purpose of making it possible for him to continue his investigations of the bacteriostatic properties of the aniline dyes.

PROFESSOR BENJAMIN F. HOWELL, of Princeton University, has been elected to succeed the late Professor M. W. Twitchell as professor of geology and paleontology at the Wagner Free Institute of Science, Philadelphia.

AT Harvard University, Dr. Leigh Hoadley, assistant professor of biology at Brown University, has been appointed assistant professor of zoology, and Dr. Marshall Hertig, instructor of zoology in the University of Minnesota, assistant professor of medical entomology in the school of public health. Dr. Edwin C. Kemble has been promoted to be associate professor of physics, and Dr. Kirk Bryan, to be assistant professor of physiography.

DR. W. E. LOOMIS, of the horticulture department, University of Arkansas, will join the botanical staff of Iowa State College as associate professor of plant physiology beginning July 1.

DR. RUBERT S. ANDERSON has been appointed assistant professor at New York University in the department of physiology.

DR. D. MACC. BLAIR, lecturer in regional anatomy in the University of Glasgow, has been appointed to the chair of anatomy at the University of London, tenable at King's College.

### DISCUSSION AND CORRESPONDENCE

#### CARELESSNESS IN NOMENCLATURE

KINDLY permit me to call the attention of editors, heads of zoological departments and others in similar