

The word 'elsewhere' as used in the statute might include a farm wagon upon the public square, but it is a matter of common knowledge, of which this department will take notice, that on such occasions the troubadour in question makes no charge for his soothing of the savage breast through the restful strumming of this three-stringed guitar. It is known to us, further, that ordinarily for such performances chairs are not provided, and in no event is any charge made for standing room or for seats upon the curb. It would seem from the text

of section 38 that before the occupation tax thereby imposed can accrue one must require some sort of compensation for the musical or theatrical performance contemplated. A charge may be made only for seats, and not for the medicines or other article of value from the sale of which profit is to be derived, but at least seats or some other means of rest must be provided and a charge made therefor before the producer becomes liable to the occupation tax provided by section 38 of the statute."

BOOK NOTICES AND REVIEWS.

The Arithmetic of Pharmacy. By Clyde M. Snow, Ph.G., A.M., professor of pharmacy, University of Illinois School of Pharmacy; instructor in pharmacology, therapeutics and materia medica, University of Illinois College of Medicine, etc. 8 vo., 125 pages, cloth. St. Louis, The C. V. Mosby Company.

The results of the Fairchild Scholarship examinations indicate that the highest records are made in Pharmaceutical Arithmetic and, probably, a greater number of students go above the average in this branch. In this connection consideration is to be given to the fact that those who enter for this Scholarship have good records to their credit in the school, which would hardly be possible if they were deficient in mathematics.

A comment on this book in the *Pharmaceutical Journal and Pharmacist* states in that connection: "The average American student of pharmacy is apparently as slow at his arithmetic as his contemporary here. One would think that a good grounding in the principles of arithmetic would serve for all the purposes of pharmacy into which figures enter. But evidently that is not the case. There is a demand for books specially compiled for the student of pharmacy, and quite a number have been published. There is much truth in the author's observation that, 'notwithstanding that graduation from high school is now a prerequisite for entrance into a school of pharmacy, and that such graduation implies a sufficient knowledge of arithmetic and to solve all problems encountered in a course of pharmacy, the fact remains that this branch sees the failure of more students than does any other course.' What appears to be at the root of the trouble is that the present-day system of education does not take sufficient account

of the three R's, for a similar backwardness is to be found in the subject of Writing, here as much as, if not more than, in America, and that applies not only to caligraphy itself, but to the composition of the written sentence. Those who write books, therefore, must take things as they find them, and that is why we have so many 'aids' of this kind."

The author has adopted the question and answer methods of his "Essentials of Pharmacy," and has endeavored to make and succeeded in making the "Arithmetic" serve proprietor as well as student through the subjects which are considered in connection with the mathematical problems involved. The considerations are progressive; that is, there is a sequence, beginning with the fundamentals of arithmetic and concluding with problems of alkalimetry and acidimetry; between these there are problems in weights and measures, common and decimal fractions, the metric system, alligation, doses, specific gravity, specific volume. There are problems of thermometry, measurement of gases, reducing and enlarging formulas; and the business problems have relation to buying and selling, percentage, brokerage, discount, etc. The book will be an aid to students and that is its purpose; however, it will also be found of value in the pharmacy.

The Modern Soap and Detergent Industry, including glycerol manufacture. By Geoffroy Martin, D.Sc., Ph.D., F.I.C., etc. D. Van Nostrand Company, New York. Royal 800, cloth. Price \$12.00.

The author is a well- and favorably-known industrial chemist and engineer; fellow of societies and other organizations of his profession, and director of research of the Portland Cement Research Association; author of "Industrial and Manufacturing Chemistry,"