

The *Philadelphia Bulletin* has daily advertising messages; from one of these the following paragraphs are re-printed:

Advertisements have established standards of quality for nearly everything. You insist

on that quality when you buy—perhaps unconscious of the fact that advertising has implanted that standard of quality in your mind.

Your local merchants deserve your support and patronage. Read their advertisements.

## OBITUARY.

### PAUL G. SCHUH.

On November 30th, at 5.35 P. M., Paul G. Schuh, president of the Schuh Drug Company, Cairo, Illinois, up to December 1919, and president emeritus since that time, died of the infirmities of old age. He was born on January 9, 1838, in Leidringen, Württemberg, Germany, and came to this country as a boy of fifteen. He learned the drug business in the store of his brother Herman, in St. Louis, Mo., and in 1863 started for himself in the retail drug business at Cairo, Illinois. In 1893 he incorporated the Schuh Drug Company as a wholesale establishment and was active in its management until a few years ago, when ill health forced him to relinquish active duties.

Mr. Schuh was well and favorably known to the entire drug trade of the United States,

and, prior to ten years ago, was a regular attendant at the meetings of the American Pharmaceutical Association. He affiliated in 1894.

### FREDERICK W. SCHULTE.

F. W. Schulte died November 15, 1920, at the residence of his daughter in Mannheim, Germany, in his seventy-ninth year. He left New York for Germany on October 1, 1920, to visit his children and relatives. He had been connected with the New York offices of Fritzsche Brothers since April 4, 1904.

### LOUIS E. FEINDT.

We are also advised of the death of Louis E. Feindt, of South Orange, N. J. At this writing we have no particulars from which to prepare a more extended notice. Mr. Feindt joined the Association in 1906.

## SOCIETIES AND COLLEGES.

### DETROIT A. PH. A. BRANCH.

#### METHOD FOR STIMULATING ATTENDANCE.

Most local organizations find that social features stimulate attendance. The Detroit A. Ph. A. Branch has promoted the plan by selling season tickets for informal dinners preceding its sessions. In this way a nucleus for attendance has been practically assured, as twenty-five season tickets were at once disposed of. Those who do not desire to participate in the dinner are not compelled to do so, but many members who attend prefer to remain down town and enjoy the sociability provided in this way.

### NATIONAL DRUG TRADE CONFERENCE.

#### MEETING OF DECEMBER 7, 1920.

The eighth annual convention of the National Drug Trade Conference was held December 7 at the New Willard Hotel in Washington, D. C., the member organizations of the body being represented as follows:

American Pharmaceutical Association, John C. Wallace, S. L. Hilton and J. H. Beal; National Wholesale Druggists' Association, C. Mahlon Kline, C. W. Whittlesey and Frank

Holliday for Charles W. Gibson; National Association of Retail Druggists, Samuel C. Henry, James F. Finneran and Eugene C. Brokmeyer; American Association of Pharmaceutical Chemists, Dr. A. S. Burdick for Dr. W. C. Abbott, and J. H. Foy for B. L. Maltbie; American Drug Manufacturers' Association, W. A. Sailer, Charles M. Woodruff for C. J. Lynn, and W. J. Woodruff; The Proprietary Association of America, Frank A. Blair for H. K. Fernald, Joseph H. Hinds for Philip Heuisler, and H. B. Thompson; National Association of Boards of Pharmacy, H. C. Christensen, and W. T. Kerfoot, Jr.; American Conference of Pharmaceutical Faculties, Wortley F. Rudd, E. Fullerton Cook, and Theodore J. Bradley.

The privileges of the floor were extended to W. L. Crouse and other representatives of pharmaceutical associations and members of government bureaus.

President Samuel C. Henry occupied the chair, and Secretary-Treasurer W. J. Woodruff was at his post.

It was moved and seconded and carried that the minutes of the previous meeting be approved as published.

It was then decided to take up each recommendation of the executive committee separately and discuss it at the time of its reading.

#### FLOATING PERMIT FOR ALCOHOL.

Frank Holliday offered the following resolution:

WHEREAS, Nearly a year's experience under the Volstead act has amply demonstrated the ineffectiveness of the present method of withdrawing alcohol on requisitions known as Form 1410, a method that has resulted in indefinite delays, even causing stoppage of important industrial operations; and

WHEREAS, The so-called floating permit system has been thoroughly tested for many years in connection with withdrawals of especially denatured alcohol, and if applied to withdrawals of non-beverage alcohol would greatly relieve the existing intolerable situation, and at the same time affording a much higher degree of protection to the government than is now afforded by the use of Form 1410; therefore be it

*Resolved*, That the National Drug Trade Conference earnestly urges upon the Prohibition Commissioner and the Commissioner of Internal Revenue the desirability of immediately substituting the floating permit system for Form 1410, firmly believing that by this change legitimate users of non-beverage alcohol will be afforded the protection to which they are entitled, the labors of the Prohibition Directors and their assistants substantially reduced and violations of the law and regulations rendered far more difficult than under the present practice.

Attention was called to the difficulties encountered in getting alcohol and the advantages that would accrue under a plan whereby a 90-day supply of alcohol could be obtained under a single requisition. Members of the conference asserted substitution of a floating permit for Form 1410 would afford the government a marked degree of protection, as compared with the present method of procedure, since it is known that large numbers of Form 1410 have been forged and counterfeited. Manufacturers of perfumery and certain other products are reported to be especially interested in this matter.

The resolution was adopted.

#### TAXES ON PROPRIETARIES.

S. L. Hilton, who has recently been elected president of the American Pharmaceutical As-

sociation, offered a resolution which read:

WHEREAS, Congress is now contemplating the readjustment of laws relating to taxation for the purpose of providing a more equitable distribution of the tax burdens; and

WHEREAS, The tax levied upon proprietary medicinal preparations, toilet articles, etc., is in the nature of a discriminatory impost levied upon the products of a relatively small industry, and in addition to the full share of all the general tax burdens borne by such industry; and

WHEREAS, Whatever occasion there may have been for imposing special tax burdens for meeting war emergencies has passed, making it the duty of Congress to remove inequalities and to repeal unfair tax levies; therefore, be it

*Resolved*, That the National Drug Trade Conference, in annual convention assembled, urges upon Congress the propriety of repealing the so-called excise taxes imposed by section 907 of the War Revenue Act of February 24, 1919, calling attention to the fact that whatever sacrifices would be dictated by the spirit of patriotism during actual war emergency, it is now the duty of Congress to equalize tax burdens, and not impose special imposts upon selected industries.

In supporting this resolution, W. L. Crouse argued that the tax on medicinals and proprietaries is a gross discrimination against the trade, because the latter also bears its share of general taxes. The special tax could be justified only as a war measure, he said. The resolution attracted especial attention because it was understood that Secretary of the Treasury Houston in his annual report recommends increases in this tax to 10 percent, and at the same time suggests its imposition upon the manufacturer rather than the consumer, as at present.

The Conference adopted the resolution, and also one of a somewhat similar purport, introduced by Joseph H. Hinds, but referring to standard pharmaceuticals only. The latter reads:

*Resolved*, That the National Drug Trade Conference, in convention assembled, earnestly protests against the taxing of standard pharmaceuticals on the ground that it is contrary to the law and that it imposes a burden upon the retail pharmacist and upon the public not designed by Congress.

#### HARRISON LAW UNSATISFACTORY.

The narcotic situation was discussed at some length. Druggists complain about the numerous reports and records required under the law. These reports sometimes necessitate the employment of additional clerical help, and it is stated that a number of druggists have declined to handle narcotics in order to escape the burdens of the law. One delegate even went so far as to express the hope that the government would take over the entire narcotic traffic. A committee was appointed to consider the revision of the Harrison act. The committee is headed by James H. Beal, and includes W. L. Crouse, Washington representative of the National Wholesale Druggists' Association; Eugene C. Brokmeyer, attorney for the National Association of Retail Druggists; H. B. Thompson, of the Proprietary Association of America; and John C. Wallace, retailer, of Newcastle, Pa.

#### ASSOCIATE MEMBERS.

An amendment to the constitution adopted permits organizations outside the drug trade and the pharmaceutical profession to become associate members of the conference. The idea behind this is stated to be to encourage coöperation with officials and organizations with whose work members of the organizations heretofore included in the conference necessarily have to come in close contact. The reported purpose is to admit as associate members to the conference the National Association of Official Agricultural Chemists, and the Association of State Food, Dairy and Drug Commissioners. It is also rumored that the American Anti-Saloon League may be invited to associate itself with the conference, although the formal language of the amendment is merely this:

ASSOCIATE MEMBERS.—Associate members shall consist of such associations or organizations as may be elected in the same manner as other members. Such associate members shall be represented at the meetings of the conference by not exceeding three delegates, who shall be entitled to the privileges of the floor, but shall not be entitled to vote or to hold office. Associate members shall not be subject to dues or assessment.

It might be added in this connection that in view of the fact that the National Association of Boards of Pharmacy and the National Association of Pharmaceutical Faculties have

joined the conference, the constitution and by-laws were so amended as to recognize the extension of the scope of the work of the conference to the professional as well as the commercial aspects of the druggists' calling.

Members of the conference have let it be known that they do not want the drug trade recognized as connected with the liquor trade to any greater extent than is necessary for legitimate purposes. In that connection there was some discussion during the conference meeting of the question of renewing or withholding wholesale liquor dealers' permits under the prohibition law. Prohibition leaders favor withholding such permits. This, it appears, cannot be done by mere act of the prohibition commissioner, as the law provides for court review of the department's action if it withholds, withdraws or refuses to renew a permit. According to some connected with the trade the department has no desire to hasten a test case on one of these points.

Sentiment expressed by delegates to the conference was to the effect that the granting or renewals of wholesalers' permits should be restricted to legitimate concerns filling a legitimate place in the scheme of things under the law. Wholesale druggists are recognized as generally a legitimate class. Wholesale liquor dealers are declared to be legitimate and necessary in a number of instances, because they import and handle rum, wine and the like, which are prescribed by medical practitioners, and are therefore necessary in the legitimate drug trade. It is said that the amount of wine, rum and other liquors used in legitimate manufacturing of medicinal preparations and the like is decreasing, and that the consumption of straight alcohol for these purposes has largely increased during the last year or two, owing to the difficulties experienced in obtaining wines, etc.

Memorial resolutions were adopted upon the death of three members of the conference during the past year, namely: R. C. Stofer, of Norwich, N. Y.; W. C. Lattimer, of Columbus, Ohio; and Charles H. West, of Boston.

It was shown that the balance in the treasury at the close of the last previous fiscal year was \$432; that there had been no receipts; and that expenditures had amounted to \$95. The executive committee was authorized to assess each constituent organization \$50 during the year if such action should be deemed necessary.

Affiliation with the United States Chamber

of Commerce was continued and Mr. Hilton was named as counselor and delegate.

#### NEW OFFICERS.

The following officers were elected:

President, Samuel C. Henry, of Chicago; vice-president, C. Mahlon Kline, of Philadelphia; secretary-treasurer, W. J. Woodruff, of Detroit; members of the executive committee, John C. Wallace, Charles W. Gibson, Dr. W. C. Abbott, H. B. Thompson, H. C. Christensen and Wortley F. Rudd.

#### THE SMITHSONIAN INSTITUTION.

The Smithsonian Institution, cooperating with the National Research Council, and other scientific establishments and organizations, contemplates the creation of an institution to promote research in tropical America, establish laboratories and research stations, and conduct investigations and explorations.

By means of the income from the Morris Loeb fund, the Smithsonian Institution proposes to build up in the National Museum "the Loeb collection of chemical types," a permanent reference or study collection of new substances and original material resulting from chemical research. Steps will be taken to secure a competent advisory committee composed of eminent chemists of the country to advise on the policy to be pursued in dealing with investigators desiring the use of portions of type material in the Loeb collection.

#### NEW YORK PHARMACEUTICAL CONFERENCE MEETING.

The Committee of Five of the New York Pharmaceutical Conference, at a meeting of the Conference held December 17, reported the results of the work it has done in connection with the office of the local prohibition commissioner, and explained a number of difficult points of the prohibition law as it applies to retail pharmacists.

Robert S. Lehman, chairman of the committee, declared that more druggists had found themselves in trouble as a result of not keeping adequate records than for any other reason. He said that in abolishing the questionnaire that had been found so objectionable by retailers, the commissioner had placed upon the committee the responsibility of vouching for retailers applying for permits and withdrawals.

The committee is now preparing a condensed bulletin which will outline the principal features of the prohibition law and the regulations which have been issued by the

prohibition commissioner. This bulletin will be distributed to all the retailers of the Greater City and Westchester County. The drug trade associates of New York are represented in this conference.

#### MEDICAL ADMINISTRATIVE CORPS OF THE ARMY.

The new Medical Administrative Corps, recently created by the law reorganizing the Army, is to have a membership of one man to every 2,000 enlisted men in the Army. Under its peculiar provisions all officers in this corps must be picked from among the enlisted men of at least two years' service in the Medical Department, who are eligible to become second lieutenants, if between the ages of 21 and 32. They can rise to the grade of captain. Pharmacists are eligible to receive commissions in this corps.

Adjutant General P. C. Harris, of the Army, announced that "men who enlist in the Medical Corps and obtain some technical training in clinical, dental, dispensary, laboratory, or X-ray work, can soon qualify to become commissioned officers in the Army. All experts receive extra pay and are placed in the particular section of the medical service best suited to their capacities. Recruits are especially desired for this branch of the Army, and opportunities for rapid promotion and better pay are many."

#### NEW JERSEY PHARMACEUTICAL ASSOCIATION BULLETIN.

The New Jersey Pharmaceutical Association, under the editorship of its Secretary, Jeannot Hostmann, has issued the first number of the *N. J. P. A. Bulletin*. The first page is given to a message by President Harry W. Crooks; timely news, legislative, and association items fill the remaining pages.

#### MASSACHUSETTS COLLEGE OF PHARMACY RECEPTION.

The trustees of the Massachusetts College of Pharmacy held a reception in their handsome building on Longwood avenue, Boston, on Wednesday evening, December 1, in order to give their friends and interested people from other institutions an opportunity to inspect the building, which is the gift of Mr. George Robert White, of Boston. Although occupied by the school for two sessions, all of the artistic details of the building were not finished until recently.

The reception, which was delightfully infor-

mal, was attended by many guests from Boston and vicinity and by some from a distance. The trustees made George Robert White Hall their headquarters, but as the guests came in they went around the building with them, so that there were groups of people circulating through the building all the evening with some of the trustees. Music was provided for entertainment, and refreshments were served.

There were fifteen trustees, all but one of whom are practicing pharmacy in Massachusetts, and the exception is a graduate of the college who is now a physician. It was the efforts of these trustees to raise a fund to erect a new college building that attracted Mr. White and caused him to donate money to build an edifice far ahead of anything they had planned. At Mr. White's suggestion the money raised for a building fund by the trustees, including the receipts from the sale of the old home of the college, is held as a trustees' fund.

The reception was a pleasant and fitting climax of the trustees' efforts to provide a home for the school of which pharmacy may well be proud, and to which the loyal service of the officers of the college has been given for many years.

#### COLLEGE OF PHARMACY, UNIVERSITY OF MICHIGAN.

Dr. A. G. DuMez, of the Hygienic Labo-

ratory, Bureau of Public Health, Washington, D. C., was a recent guest of the College. He delivered a lecture on the traffic in narcotic drugs in this and other countries. The lecture was illustrated with slides showing carefully prepared tables relative to total world production of opium and coca leaves and their alkaloids, as well as facts and figures pertaining to the imports and exports of these drugs by the United States. The lecture was attended by students of pharmacy, medicine and chemistry, and by the members of the faculty of the College of Pharmacy.

#### PHILADELPHIA COLLEGE OF PHARMACY CENTENARY.

Preparations for the Centennial Celebration of the founding of the Philadelphia College of Pharmacy are going forward. The December *Bulletin* of the College is an interesting number, containing messages of various officers, and all concerned with the prospective celebration on February 23. An historical volume is to be published, the Committee on Centennial Celebration has made a comprehensive preliminary report, and the office of Executive Secretary, E. Fullerton Cook, has been busy for a number of months. There is systematic procedure in the affairs, and the work is developing. Founders' Day will mark the opening of the Centennial Campaign.

### THE PHARMACIST AND THE LAW.

#### INCOME TAX IN A NUTSHELL.

Who? Single persons who had net income of \$1,000 or more for the year 1920; married couples who had net income of \$2,000.

When? March 15, 1921, is the final date for filing returns and making first payments.

Where? Collector of Internal Revenue for district in which the person resides.

How? Full directions on Form 1040A and Form 1040; also the law and regulations.

What? Four percent normal tax on taxable income up to \$4,000 in excess of exemption. Eight percent normal tax on balance of taxable income. Surtax from 1 percent to 65 percent on net incomes over \$5,000.

#### FLOATING PERMIT FOR ALCOHOL WITHDRAWALS.

Under this system—which has been signed by the Commissioner of Internal Revenue, and approved by the Secretary of Treasury—a dealer in alcohol will at the beginning of

each fiscal quarter make out an application (Form 1410-C) to purchase all the alcohol he is entitled to procure, under his bond, during a full 90-day period. This application will be forwarded to the local prohibition director, who, after approving same, will send it to the Prohibition Commissioner at Washington, who will issue the approved application as a "floating" permit good for 90 days. This permit may be sent to a distiller or wholesaler with each order for alcohol or may be lodged with any seller and drawn against as desired, by telephone, telegraph or mail, the amount of each shipment being endorsed on the permit by the shipper who will also notify the local director or Prohibition Commissioner of the amount shipped.

Under this plan it will only be necessary to make a single application every three months to purchase alcohol either for use or sale, a tremendous saving in time and trouble, not to mention the obviation of vexatious delays