

KAMALA: A foreign shipment of 200 lbs. was found to yield 46.45% ash which upon further investigation was found to be a reddish sand. Kamala is subject to adulteration with this substance as on other occasions we have obtained as high as 58.5% ash.

This practice has been going on for a considerable period and no improvement in quality over that furnished in previous years has been noted. Of the nine samples examined since 1908 only two samples, which yielded 2.4% and 2.47%, respectively, were low in ash. The other samples yielded the following amounts: 57.2%, 44.1%, 58.6%, 53.5%, 49.1%, 56.9%, 21.7%.

Reported by J. G. ROBERTS.

KIESELGUHR: Twenty samples were examined. Eight were strictly U. S. P. Six yielded slightly more loss upon ignition than the 10% allowed by the U. S. P., but not above 11%; the other six yielded 11.4%, 11.93%, 13.48%, 14.55%, 19.4% and 23.4%, respectively. All of the 20 samples were calcined Kieselguhrs, but a few yielded a slight amount of smoke upon ignition, indicating insufficient calcination.

Reported by G. E'WE.

KINO: The 6 lots examined assayed 37.8%, 40.6%, 45.5%, 62.7%, 91.5% and 93.6% of alcohol-soluble matter, respectively. The U. S. P. requires not less than 45%.

Reported by L. J. LIPMAN.

KOLA NUT: Every lot examined was of good quality and yielded from 1.5% to 2.04% of caffeine.

Reported by J. G. ROBERTS.

LACTIC ACID: It has been difficult to obtain lactic acid of 85% total lactic acid strength during the past year. Eleven of the lots assaying between 75% and 84% were otherwise U. S. P. and were used in proper proportion.

Reported by K. SURO.

LIME, CHLORINATED: One lot contained only 27.2% available chlorine instead of not less than 30% as required by the U. S. P.

Reported by J. G. ROBERTS.

(To be concluded in September Issue.)

CORRESPONDENCE

CINCINNATI, July 28, 1919.

THE EDITOR:

Druggists are having an experience with vexatious taxes which ought to convince them that the time has come to direct public attention to other sources of revenue besides taxes on business. The average citizen seems to think there is just one way to raise public revenue and that way is by taxing business and industry. As long as people think that way, druggists, other merchants and business men generally, will be penalized with taxes for rendering service.

You have observed how men buy land and hold it unimproved until its value is doubled—often quadrupled, by the extension of public improvements and increase in population, and how they then sell, pocketing the increase in land value which the people created. Men have amassed untold wealth rendering no service whatever, just holding land unimproved and out of use. The people create the land values and land speculators appropriate them to enrich themselves.

There is an organization of business men and manufacturers who have organized to urge this simple and practical proposition—that instead of permitting individuals to appropriate the socially created land values for private use, the people appropriate them for public use. Then it will not be necessary to confiscate the profits of business and industry for public purposes. It is not a new theory; it is proving successful in Canada, in parts of California, in towns in Maryland; and Pittsburg and Scranton, Pennsylvania, have taken steps in this direction.

I am sending you a copy of a little publication¹ containing an article of mine that will, I am sure, become of more and more interest, as the burden of taxation increases, especially in the drug trade.

Signed, CHAS. G. MERRELL.

¹ *Ohio Site Taxer*, June 19. The paper is printed in this issue of the JOURNAL.