

new building of the college for Wednesday evening, December 1, 1920. The members are informed relative to the new building of the Massachusetts College of Pharmacy, of which the management and faculty are justly proud; it was completed and furnished during this year. It is hoped to have a report of the occasion in the next number of the JOURNAL.

UNIVERSITY ENDOWMENTS.

Yale University has received from an unnamed graduate a gift of \$3,000,000 to the general endowment of the university, contingent upon additional gifts of \$2,000,000 by next January, exclusive of those through the alumni university fund. The gift is made to meet increased faculty salaries.

Cornell University has received a gift of \$500,000 from Mr. August Heckscher, of New York City, for the endowment of research. The income of the fund created by Mr. Heckscher's gift will be used to maintain research professorships and to provide facilities for scientific work.

BEQUESTS TO EDUCATION.

The bequest of \$25,000 to the New York College of Pharmacy by the late Max J. Breitenbach, whose death occurred recently, emphasizes the fact that at least one graduate in pharmacy appreciated what a technical education did for him. As a practical expression of gratitude and indebtedness, the Breitenbach bequest stands among the few examples of gifts to colleges of pharmacy from graduates who reached financial successes primarily through the practice of pharmacy and its related business lines. As the world goes, in the struggle for success, many graduates in pharmacy seem to forget the part that college training played in their own progress, for educational attainments can never be adequately appraised by monetary standards. Yet the dissemination of pharmaceutical knowledge is essential if the profession is to make any general progress, and as a means to

this end, the college of pharmacy stands pre-eminent. Every instrumentality of this kind deserves the support of all good pharmacists. The Breitenbach bequest is noteworthy as coming from a pharmacist who in life had the college needs at heart and provided a place for it in his benefactions.—Editorial, *Pharmaceutical Era*, November 1920.

EXECUTIVE COMMITTEE OF ILLINOIS PHARMACEUTICAL ASSOCIATION SELECTS CHICAGO FOR NEXT ANNUAL MEETING OF THE ASSOCIATION.

The Executive Committee of the Illinois Pharmaceutical Association selected Chicago as the next convention city, and the annual meeting is to be held June 21-23, 1921. The association numbers 1429 members; the proceedings of the last convention have been mailed out.

A RESEARCH INFORMATION BUREAU.

The National Research Council has established a Research Information Service as a general clearing-house and informational bureau for scientific and industrial research. This "Service" on request supplies information concerning research problems, progress, laboratories, equipment, methods, publications, personnel, funds, etc.

Ordinarily, inquiries are answered without charge. When this is impossible because of unusual difficulty in securing information, the inquirer is notified and supplied with an estimate of cost.

Much of the information assembled by this bureau is published promptly in the "Bulletin" or the "Reprint and Circular Series" of the National Research Council, but the purpose is to maintain complete up-to-date files in the general office of the Council.

Requests for information should be addressed, Research Information Service, National Research Council, 1701 Massachusetts Avenue, Washington, D. C.

THE PHARMACIST AND THE LAW.

COMPULSORY HEALTH INSURANCE OPPOSED BY PHILADELPHIA PHYSICIANS.

Opposition to compulsory health insurance legislation in Pennsylvania was expressed by physicians at a meeting with the health insurance commission of Pennsylvania at the Belle-

vue-Stratford during the first week of December.

The commission, created last year to make a report to the next Pennsylvania legislature and possibly draw up a bill on health insurance, has been sitting throughout the State to obtain the views of employers, labor organizations and other interested parties.

Senator William T. Ramsey, chairman of the commission, presided at the meetings referred to, which drew representatives of various medical societies and was devoted to "medical aspects of health insurance."

The chief reasons advanced by the doctors against any proposed health insurance plan were that it would lower the ethical standards of the profession; would make for "quantity" instead of "quality" treatment and eliminate the "human factor" in medical treatment.

BASIS OF INVENTORY.

The Bureau of Internal Revenue has issued a ruling permitting market value to govern in inventories, with provisions. Until the end of 1917, when a special ruling was made on the point by the bureau, it was necessary for all concerns to figure their inventories on the basis of costs. Regulations based on the revenue law of 1918, however, specifically allowed them to be taken on the basis of cost or market, whichever was lower. Because cost was generally lower than market at the close of 1918 and 1919 inventories were figured on that basis. Having once established that method of computation, it was found necessary to obtain permission from the Internal Revenue Bureau to allow a change to a market basis. The amendment referred to grants permission to change, provided the market basis is consistently adhered to in the future. However, in instances where the market basis has been used in the recent past, because market was lower than cost, no change in the method of computation will be permitted.

SALE OF TINCTURE OF GINGER RESTRICTED.

Under a recent ruling (T. D. 3092) the sale of Tincture of Ginger, U. S. P., will be prohibited after February 15, 1921, except on permits to purchase, Form 1410, duly approved by local prohibition directors. The ruling reads:

"On and after ninety days from the date hereof, U. S. P. Tincture of Ginger, whether sold as Jamaica Ginger, Essence of Ginger, Extract of Ginger, or by whatever other name known, is hereby classed as a U. S. P. alcoholic preparation fit for use for beverage purposes, and may be manufactured, sold, transported and used only in the manner provided for other similarly classed official preparations listed in Section 60 (b) of Regulations No. 60 and Prohibition Mimeograph No. 87.

"Section 94 (a) of Article XVII of Regulations No. 60 is hereby revoked.

"An alcoholic extract or Tincture of Ginger made in accordance with the process described on Page 469, Ninth Revision of the U. S. P., will be classed as unfit for use for beverage purposes, provided the quantity of Ginger Root used is as follows:

Jamaica Ginger No. 30 Powder
400 grammes to make 1,000 millimeters."

This establishes a precedent; if the Revenue Department can destroy standards or fix them for medicines, other departments can do likewise. Pharmacists are desirous of making the prohibition law effective, but many believe there are other means of doing so; successive fines will not do it in every instance; this has been proven.

INDUSTRIAL ALCOHOL DIVISION CREATED.

The Division of Technology of the Prohibition Unit has been subdivided into two divisions, known as the Permit Division, and the Industrial Alcohol and Chemical Division.

The symbol for the Permit Division will be "Pro.-Permit." The work to be administered by this Division is as follows:

1. Examine and pass upon all applications for the manufacture of alcoholic products under Section 4, Title II (except denatured alcohol).
2. Determine all non-beverage uses of intoxicating liquor, and limitation of such uses.
3. Fix standards for articles manufactured under Section 4, Title II.
4. Investigate permit holders as to products manufactured; call for samples and other information.
5. Issue permits under Title II.
6. Examine and handle bonds under Title II.
7. Conduct trade investigations to determine whether products are bona fide and whether permitted articles are manufactured in accordance with approved formulae.
8. Maintain central file of permits and bonds under Title II.

9. The general administration of the features of Title II relating to permits and bonds.

The symbol of the Industrial Alcohol and Chemical Division will be "Pro.-I. A. & C." The work to be administered by this Division is as follows:

1. Supervise the construction and operation of industrial alcohol and denaturing plants, and control the work of the plant officers.

2. Develop uses of denatured alcohol by laboratory work and research.

3. Laboratory examination of samples submitted which are manufactured under Section 4, Title II, and report results to the Permit Division.

Examine alcoholic samples obtained in policing work, and report the results of analyses to field officers, Legal Division, and Permit Division.

Examine samples obtained under the Harrison Narcotic Act, and report results to field officers and Legal Division.

Examine samples of oleomargarine, butter, mixed flour, etc., and report facts to the Sales Tax Unit.

Examine denatured alcohol samples.

4. Administration of tax-free alcohol.

5. General administration of all the features embraced in Title III of the National Prohibition Act.

6. Assign storekeepers and storekeeper-gaugers and handle the residue of old distillery work.

RENEWAL OF ALCOHOL PERMITS.

Important regulations amending Regulation 60 are set forth in T. D. 3096. Sections 9, 17 and 18 are amended and subdivision (c) of Section 20 has been repealed.

PURCHASE AND SALE OF MEDICATED ALCOHOL.

A letter from Prohibition Commissioner John F. Kramer is printed in *N. W. D. A. Bulletin No. 31*, November 23; it clears up some doubtful points relating to the purchase and sale of Medicated Alcohol. Part of the letter follows:

"You are advised that a wholesale druggist may sell alcohol medicated in accordance with any of the formulae set forth in Section 61, of Regulations 60, only to retail druggists or other persons holding permits to procure same, upon receipt of permits to purchase, Form 1410. No druggist, whether he sells in wholesale or retail quantities, may sell any quantity of medicated alcohol in excess of one pint to a person not a permit holder.

"Alcohol medicated by a wholesale or retail druggist or pharmacist in accordance with the formulae recited in said Section 61, may be sold in good faith for other than internal use, under the limitations prescribed by the Regulations without incurring liability to special tax as a liquor dealer.

"Properly medicated alcohol is regarded as unfit for beverage use, but in view of the fact that the medication is not of such a character

as to completely denature the product, the restrictions set forth in the Regulations are deemed necessary to prevent its diversion to unlawful uses."

CONSUMERS OF SOFT DRINK PAY \$51,000,000 IN TAXES.

Consumers of soft drinks have paid through the manufacturers of such libations during the last eleven months \$51,000,000 to the revenue Department of the Government, according to a statement made November 12, before a closing session of the convention of the Association of Bottlers of Carbonated Beverages, in Cincinnati, by Dr. Carl L. Alsberg, chief chemist of the Department of Agriculture. These figures would indicate that the manufacturers of soft drinks do a business in excess of \$500,000,000 a year.

FIRST MEDICAL BOOK OF IMPORTANCE WAS PUBLISHED IN UNITED STATES IN 1723.

Stan V. Henkels, collector of Philadelphia, is responsible for the statement that the first medical treatise in this country was printed in Philadelphia in 1723. The book is from the library of Dr. Jesse C. Green (dentist), who died a few months ago at his home in West Chester, Pa., aged 102 years. The book was first published in London and reprinted by Samuel Keimer, High Street, near the Market place, Philadelphia. Part of the title page reads: "Curiosities of Common Water Gather'd from the Writings of Several Eminent Physicians and also from more than Forty Years' Experience. By John Smith, C. M."

The extracts from the book, which follow, should convince every one that the drinking of nothing stronger than water, recently made mandatory by constitutional amendment, is for the health of our citizens.

"The first commendation of common water that I shall mention," writes the author, "is that which is written concerning it by Doctor Manwaring, in his methods and means of enjoying Health, wherein he saith that Water is a wholesome Drink, or rather the most wholesome. . . . being appointed for man in his best state, which doth strangely argue that Drink to be the most suitable for human nature. . . . answering all the Intensions of common drinks, for it cools, moistens and quengeth Thirst, 'tis clear, thin and fit to convey the nourishment thro' the smallest Vessels of the Body. . . . and is a Drink that is a Rule to itself and requires little Caution in the use of it, since none will be tempted to drink of it more than needs."