

THE CHINES AND CLIFFS OF BOURNEMOUTH.

SIR,—I believe that Mr. Bury is correct in assuming that I am responsible for the statement regarding the general increase in the steepness of the Bournemouth cliffs. It was made in a lecture on "The Bournemouth Cliffs" delivered at Bournemouth in the spring of 1912. The matter was also discussed at the Geological Society after the reading of Mr. Bury's paper on January 27, 1916.

As I have not visited Bournemouth since 1912 I am unable to refer to the appearance of the cliffs at the present time, but in 1912 the alteration in the general angle of face-slope was unmistakable, and, in fact, was noticed by several local observers, and subsequently corroborated by the comparison of numerous photographs taken between 1887, when my systematic observations began, and 1912.

Since the Undercliff Drive was constructed there has been a general lowering of the beach westwards, and hence a more rapid removal of cliff talus from the base through marine erosion and transport, while, at the same time, there has been no proportionate increase in the rate of atmospheric erosion upon the cliff-face. Hence the general angle of slope is no longer approximately 35 degrees, as was formerly the case. I predicted these changes when giving evidence at the Local Government Board Inquiry held at Bournemouth in 1906, and many years before that in the local papers.

It has always seemed to me that an important factor in determining the width and depth of a chine in the making is the bed of clay, or ferruginous sandstone, so frequently present at varying depths below the surface. A stream cutting its way through the softer sandrock ceases to erode its bed with the same rapidity when reaching a stratum of clay or sandstone below, while the widening of the chine by atmospheric agencies continues to progress at the same rate.

C. CARUS-WILSON.

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INCOME-TAX.

SIR,—A committee has been formed to support the claim that expenses necessarily incurred by scientific men should be allowed as a charge against income in arriving at their assessment for income-tax. This is at present by no means always the case where the income is a fixed salary from a Government Department or Public Institution. As the whole question of the mode of imposition is now under revision, it is proposed to present a memorial to the Treasury on the subject, and it is hoped that it will be supported as widely as possible.

All communications on the subject should be addressed to Major A. G. Church, D.S.O., M.C., B.Sc., Secretary of the National Union of Scientific Workers, 19 Tothill Street, Westminster.

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