Thus, though the existence of "pressure cones" is recognized and admitted, we believe that these must be regarded as frequent, but by no means constant, accompaniments of increased subtentorial pressure, and of lumbar puncture performed on such cases.

We believe that the respiratory failure referred to is independent of this phenomenon and due to the sudden

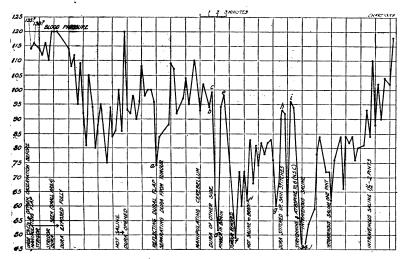


Chart 35.-Second stage, cerebellar tumour.

venous engorgement, over-stimulation, and so fatigue of the synapses (as will be shown in Lecture II).

We also think that "pressure cones" may not infrequently be a post-mortem occurrence; for, when the vascular pressure falls with death, the cerebro-spinal pressure falls correspondingly, and it is quite possible that the descent of the cerebellum may then take place under a negative pressure from below.

Chart 35 affords additional evidence that the rapid fall of blood pressure accompanying the opening of the dura mater is of the nature of a mechanical relaxation of the continued "pressure-stimulus" to the vasomotor centre, rather than an example of the negative stage of shock.

This chart represents the second stage of the removal of the cerebellar tumour (enucleation of the mass). There is nothing of special note until the point a, at which the reflection of the dura mater is commenced on the left

Now in this case the mass was situated in the left lobe of the cerebellum, and was intimately adherent to the dura mater; consequently the reflection of this membrane was followed by a very marked pressor effect (a to b); and no sudden fall in blood pressure occurred, for there was little, if any, escape of cerebro-spinal fluid.

As a contrast, we note the effect of opening the duramater on the right side, at c. The free flow of cerebro-spinal fluid under pressure causes a marked vascular collapse, c, d. It might be arg ud that this fall of pressure is incompatible with the explanation offered of the phenomena observed during lumbar puncture; but it must be remembered that in this case we are no longer dealing with a closed cavity, but an open one. Thus, there is no further obstruction to the return of venous blood, and further, the operation is responsible for a considerable depletion of venous blood. Again, the manipulations of the cerebellum, necessitat d by the enucleation of the tumour, are accompanied ly a very marked excursion of the manometer.

This excursion $(d \ e \ f)$, however, is of the depressor typethat is, the removal of the stimulus is followed by a drop to the original level or slightly below it. The rise of pressure, d e f, is open to another interpretation—namely, that the pressure involved in enucleating the tumour exerts direct compression on the bulb, inducing anaemia of the centres, and so a rise in blood pressure (Hill). Against this may be urged that the cerebellar chamber is no longer a closed cavity, and that, in enucleating a mass from the lateral lobe, the pressure is largely directed away from the bulb.

Further evidence in favour of the depressor effect of the actual manipulations of the cerebellum is shown by the blood pressure swinging back to an intermediate level (f^1) during the pause following the removal of the tumour; while the application of hot saline (f^1) produces a further active rise of pressure, which subsequently falls below the original level—the total curve $f^1 g$ being of the

depressor type, but less pronounced than the curve d e f. Perhaps the curve f g is an indication of the near approach of pressor fatigue—a view which subsequent readings appear to confirm. Thus the suture of the dura mater, usually accompanied by pressor manifestations (see curve a b) are signalized by marked depressor "spikes" (g h, i j); while at the end of the second of these (i j) the pressure fell to 34 mm. Hg.

Once more it seems evident that a pressor type of blood-pressure curve accompanies injuries to, and surgical inter-ference with, the protective coverings of the brain—that is, the scalp, skull, and membranes-while the resistance of the latter two structures to infective agents

In the case of the scalp, however, the relationship of resistance to infection and shock value do not seem to hold good. for, though the scalp has a low shocl value, it also has a notoriously high The explanation resistance to infection. of this apparent anomaly would seem to rest in the fact that the surface of th

scalp is naturally very septic, and this structure probably acquires a high immunity against those organisms which are always harboured in it vicinity.

Memoranda:

MEDICAL, SURGICAL, OBSTETRICAL.

EPIDEMIC OPHTHALMIA.

In an epidemic recently under my notice, ocdema of the conjunctiva, with signs of acute inflammation and oedema of the lids, shutting light out entirely, made me expect serious results. Even in children with the lids absolutely closed, the absence of pain observed in epidemics I had seen a generation ago struck me. There was as a rule little discharge, and when purulent the pus was lighter in colour than in the epidemic Australian (sandy blight, socalled) and our herpetic and gonorrhoeal ophthalmias. The contagious character was evident, as well as its persistence, when not actively treated. In a case of chorea with ichthyosis there was more pus than in most of the other cases, but treatment was equally effective. In no case did I observe corneal ulcers. I may say that I was quite surprised to find the pneumococcus on microscopical examination of the discharge, and no cocci. Albanese found moderate secretion with "pneumocoque ct bacille massue" (Annalcs d'oculistique, October, 1911, page 249). Métafune (loc. cit.) found pneumocoques. J. REID, M.D. London, W.C.

ON THE GENESIS OF THE VENOUS PULSE.

DR. SAMWAYS states in the BRITISH MEDICAL JOURNAL of April 13th that the genesis of the a wave in the jugular pulse may be entirely explained by supposing it to be due to the inertia of the column of blood in the jugular vein. If this be so, how does he account for the following facts? In the normal healthy patient the a wave is much more prominent in the horizontal position; surely if Dr. Samways's explanation were true the wave ought to be greater in the vertical position, for then the inertia of the column of blood in the vein is augmented by the effects of gravity.

Again, in cases in which auricle and ventricle are dissociated, the a waves, wherever they occur, are of the same shape, but where the auricular systole has occurred during ventricular systole a much greater a wave results. The inference is that the a wave is due (in part if not entirely) to regurgitation of blood from the auricle during

systole; for when, owing to ventricular systole, the auricle cannot empty itself normally, it empties itself into the jugular vein more completely than usual, producing a wave of the normal shape, but larger than normal.

Dr. Samways "can scarcely conceive that most people

in good health have a regurgitation from the auricle into the jugular vein"; yet we know that the functional activity of the auricle is not essential to health.

K. Douglas Wilkinson, M.B., Ch.B.Birm.

Birmingham.

THE hypothesis advanced by Dr. Samways in "The Genesis of the Venous Pulse" (British Medical Journal, April 13th, page 835), namely, that the a wave in the jugular pulse is caused by the sphinctering action of the superior vena cava, is open to considerable objection.

If it be a percussion wave, and is due, as he suggests, to the sudden arrest of the blood column in its passage downwards, it would be greater when the body is in the upright position than when in the recumbent, because then the stream is swifter. But this is not the case, the converse holding good. In clinical practice the a wave becomes fully apparent only when the patient assumes the horizontal posture.

Moreover, if the acclivity of the a wave in the tracing be caused by a sudden arrest in the momentum of the moving column, it would be steep, resembling the upstroke of the radial pulse, and the declivity formed by the drop in the venous column, when the tube is thrown open, would be equally precipitous. On the contrary, the pen in tracing the rise of the a wave period occupies as long as a tenth of a second, and an equal time is spent in recording its fall.

London, S.W.

H. WALTER VERDON.

Reports

MEDICAL AND SURGICAL PRACTICE IN THE HOSPITALS AND ASYLUMS OF THE BRITISH EMPIRE.

SAVERNAKE HOSPITAL, MARLBOROUGH.

A CASE OF UMBILICAL INTESTINE.

By T. H. HAYDON, B.A., M.B.Camb.)

THE following case is unusual in my experience, and appears to be of interest. It occurred in a male child, born 10.45 a.m. on March 10th, 1912.

The mother was attended in her confinement by the district nurse, who sent for me to see the baby, because there was a large swelling of the umbilical cord at the navel. She had tied the cord about half an inch beyond the swelling, but almost immediately afterwards one of the vessels close to the swelling had ruptured, and there was violent bleeding. She then tied this vessel, which necessitated pinching up a piece of the swelling. The haemorrhage was checked, but the swelling ruptured and discharged meconium, in amount as much as a teacupful.

The child, when seen, was somewhat blue and cold. The cord was large and swollen for the first two inches from the abdominal wall. Beneath the mucoid tissue on the upper surface of the cord a rounded dark swelling was seen, at the distal part of which was a small hole discharging a little meconium.

discharging a little meconium.

Operation.—At 5 o'clock in the afternoon the baby was taken to the hospital. Chloroform was given very cautiously by Dr. J. Dwyer. Nothing but sterilized salt solution was used as a lotion. An incision was made on the left of the navel through the skin, the edge of the rectus sheath defined, and the abdomen opened. The umbilical vein, about 4 mm. in diameter, was found on the left of the bowel and tied close to the peritoneum. The piece of bowel which passed into the cord was free all round at the navel, but became incorporated with the tissues of the cord at its distal end. On tracing it into the abdomen it passed to the right and upwards. At a distance of about 5 cm. from the end adherent to the sac the small intestine entered it at right angles. The end of the gut was freed from the cord tissues and its freed open end sewn up, and then a purse-string suture put in and the sewn end invaginated, leaving about 1 cm. of caecum. The tissues of the cord were then completely removed by an incision through the skin on the right of the umbilicus, the peritoneum and rectus sheaths were closed by a umbilicus, the peritoneum and rectus sheaths were closed by a

continuous iodized catgut suture and the skin also sewn up with catgut. The anus and rectum were apparently patent though no meconium had passed that way.

*Result.—The child stood the operation, which lasted about twenty-five minutes, fairly well. It was taken back to its mother the next morning. It took a little warm water during the night and later weak milk and water and some milk drawn off from



s, Skin. P, Perforation.

M, Meckel's diverticulum. F, Free end of intestine cut away for cord.

its mother's breast, and by the following day was taking the breast naturally. On March 12th a little saline was injected per rectum and a long string of mucus passed, but no meconium. On March 13th there was a normal action per rectum and thereafter the child did well and the wound healed perfectly.

On examining the piece of intestine and cord removed and cutting the thread ligatures, it was found that the large bowel was continuous by a small passage through the piece of cord that had been tied.

It appears that by the operation the greater part of the caecum and the appendix were removed.

Reports of Societies.

ROYAL SOCIETY OF MEDICINE.

SECTION OF MEDICINE.

Tuesday, April 23rd, 1912

Dr. FREDERICK TAYLOR, President, in the Chair.

Nodular Leukaemia.

Dr. Gordon R. Ward, in a paper on what he termed nodular leukaemia, included cases in which nodules or tumours of lymphoid growth had been found in various sufferers from leukaemia, and had been obvious to the sight or by inference during life. He used the phrase purely as a clinical term. Cases of the kind had been reported under a variety of titles, such as mycosis fungoides, chloroma, Mikulicz's disease, Kaposi's disease, sarcomatosis, etc. The author did not suggest that all the cases described under these names were cases of nodular leukaemia, but merely that the latter might, in its clinical manifestations, approach the syndromes to which these various names had been applied. Cases of sarcomatosis or nodular leukaemia were usually acute, and death followed the onset in a few months. Operations in such cases had been found to be unjustifiable; a variety of severe operations had been done in instances of the kind. In chloroma the tumours appeared on the skull bones, and after death they were found to be green. Sarcomatosis consisted of multiple tumours of sarcomatous nature, but not according with any recognized type of malignant disease. Its symptoms were protean. In mycosis fungoides there was a marked pre-fungoid stage, and pruritus was marked. Tumours then appeared, followed by death from asthenia. In Mikulicz's disease there was symmetrical enlargement of the lacrymal glands, and often of the salivary glands also. Kaposi's disease might be called multiple haemorrhagic sarcoma. Certain recent facts demanded a reconsideration of the current conceptions. Leucocytosis could be differentiated from leukaemia by (1) the number of cells, (2) their nature, (3) the presence or absence of mitosis. Only the last of these, however, was absolute. He urged a further consideration of the condition of the blood. The blood of a case of leukaemia might present a majority of cells which were neither myelocytes nor lymphocytes, but in a stage anterior to both. Thus it was difficult to determine to what variety of leukaemia a given case could be referred. The most likely explanation of the nodules was that they arose from pre-existing lymphoid foci, which foci were present in all parts of the body. In favour of this idea was

"CAN THE DOCTORS WORK THE INSURANCE ACT?

SIR,—The book above mentioned has been very favourably reviewed by the *Times*, the *Athenaeum*, and the *Lancet*, and, on the whole, very unfavourably by the BRITISH MEDICAL JOURNAL. I should therefore be glad of an opportunity of replying to your reviewer's critique.

In the first place, the approval of Dr. Saundby (President of the British Medical Association) may be "purely personal," but those who heard his inaugural address will remember that he expressed opinions very similar to those in the book, and may therefore be said to have in a manner given an official imprimatur to my views before they were put on paper.

Your reviewer attacks the statement that the Governments protects itself against risks which the doctor is expected to bear, but does not attempt to justify his attack. He says the statement is but half of the truth; a very careful study of the Act has failed to reveal the other half to my humbler intelligence. Perhaps your reviewer will

Much of your space is devoted to labouring the statement that the sections of the Act dealing with sanatorium benefit will relieve the insurance doctor very greatly—a statement the truth of which is at least doubtful. In the event of the statement being true, your apologia is of none effect, through your own admission that the net relief afforded by the Act will be a large additional burden.

Again, with regard to the chemist, your reviewer quotes the Act as mentioning a scale of prices. I agree that a scale is mentioned in the Act; what is not mentioned in the Act is the actuarial calculation which forms the basis of the whole scheme, according to which 6s. is to cover the annual cost per head of medical benefit, including drugs, etc. This is recognized by the official Government interpreters of the measure. In effect the "scale of prices" is to be governed by the "capitation" set aside for the purpose in the actuarial basis. The Government actuaries have officially stated that any increase of the total cost of medical benefit must render the scheme insolvent; therefore higher pay for the chemistrement made the scheme insolvent. fore higher pay for the chemist must mean less for the doctor.

This textual reliance on the Act itself, without regard to its actuarial basis, is the cause of half the confusion which exists on the subject, not only in the mind of your reviewer but in the minds of the public also. Your reviewer admits that I make out a good case for the "six cardinal points," one of which is payment according to the method chosen by the practitioners of each district. This most essential "point" opens the way for payment by the local committees for work done. The British Medical Association has done its best to burke this question. Every sort of effort has been made to induce the profession to accept the principle of capitation—a principle admittedly bad in itself, and on any large scale incompatible with honest work. It is to the discredit of the British Medical Association that this should be the case, and will, I fear, lead ultimately to the undoing, not only of the Association, but of the medical profession.

Your reviewer's omissions are of more importance than his statements. The argument that the Harmsworth amendment (even as amended and accepted by the British Medical Association) makes free choice of doctor practically impossible is allowed to go by default.

There is no word on the all-important question of the Government's expectation of sickness, which Mr. Lloyd George has admitted, in a personal letter, to be eleven days of total invalidity (exclusive of any minor sickness) per insured person per year. This high average of sickness is, of course, due to the inclusion in the scheme of unselected lives of both sexes, as contrasted with the selected male lives of the old friendly societies.

Ignored also is the question, "Is 8s. 6d. adequate remuneration for eleven days of total invalidity?"

Unnoticed also is the statement that the capital value of any practice which is composed of State work is exactly

nothing.

Nor is any notice taken of the statement of the Vice-Chairman of the Commissioners that payment for work done is impossible under the Act, except in such a way as to be merely capitation under another name. I am, etc.,

Kew Bridge, April 23rd.

E. W. Lowry.

. We entirely agree with Dr. Lowry that the insurance scheme must be considered as a whole, and that the actuarial estimates must always be taken into account. is a point to which editorial references have so often been made that it appeared unnecessary to labour it again. We venture to think that there is a serious obligation on every medical man, especially if he be addressing the public, not to overstate the case by making assertions which can easily be refuted, and in the review of the pamphlet we thought it necessary to call attention to this point. The review did not profess to be the kind of abstract which the author would appear to think would have been appropriate.

RADIUM EMANATIONS IN MINERAL WATERS.

SIR,—In your report of Dr. Pagan Lowe's excellent address before the Royal Society of Medicine on the above subject, I am pleased to find that he confirms, from his own personal observations, eleven important results of radium water therapy. He credits these, however, to Drs. Aitkins and Harrison, who published them in the Canadian Practitioner in August, 1911. I should like to point out that the results quoted (largely the outcome of my own investigations) were published in my paper on Radium Water Therapy in your issue of April 29th, 1911.—I am, etc.,

Buxton, April 29th.

- WM. ARMSTRONG.

THE PREVENTION OF BLINDNESS IN EGYPT.

Sir,—The thanks of my colleagues and myself are due to you and the writer of the article on the prevention of blindness in Egypt in the Journal of April 6th, p. 801, for

your reference to our work.

I shall be glad, however, if you will correct the statement that "all the schools are insanitary and crowded." As I stated at the congress, this only applies to "the infant schools or kuttabs over which the Government has in the majority of cases but small control, and in others no control at all." The primary and secondary schools, for which alone the Ministry of Education is responsible, are fully up to modern hygienic requirements.—I am, etc.,

Cairo, April 20th.

W. MACCALLAN.

Anibersities and Colleges.

UNIVERSITY OF CAMBRIDGE.

THE following candidates have been approved at the examination indicated:

SECOND M.B. (Part II, Pharmacology and General Pathology).—S.G. Askey, M. W. K. Bird, E. J. Bradley, H. F. Brice-Smith, A. E. Brown, A. B. Buxton, L. S. Fry, C. L. Gimblett, H. A. C. Goodwin, B. B. Jareja, G. C. King, H. W. Leatham, G. R. D. McGeagh, W. D. Newcomb, H. B. Padwick, W. R. Purchase, P. W. Barcon.

Dearces.

The following degrees have been conferred:

M.D.-A. E. Barclay, R. W. S. Walker. M.B.-J. R. Dick.

UNIVERSITY OF LONDON.

UNIVERSITY COLLEGE MEDICAL SCHOOL.

Mechanism of the Heart Beat.

DR. THOMAS LEWIS will give a course of seven lectures at the medical school on the mechanism of the heart beat on Thursdays, at 4 p.m., commencing on May 9th. Students and practitioners will be admitted to the lectures on presentation of visiting cavels. visiting cards.

UNIVERSITY OF SHEFFIELD.

THE Council, at its meeting on April 26th, appointed Mr. Francis A. Duffield, M.B., Ch.B.Edin., to the post of Demonstrator in Experimental Physiology and Pharmacology.

ROYAL COLLEGE OF PHYSICIANS OF LONDON. A COMITIA was held on Thursday, April 25th, Sir Thomas Barlow, Bart., K.C.V.O., President, being in the chair.

Admission of Members. The following gentlemen, having passed the required examination, were admitted Members of the College:

Trevor Berwyn Davies, M.D.Lond., L.R.C.P.; De Wesselow Owen Lambert Vaughan Simpkinson, M.B.Oxon.; Arthur Charles Douglas Firth, M.B.Camb., L.R.C.P.; Thomas Howard Foulkes, L.R.C.P., Major I.M.S.; George Herbert Hunt, M.B.Oxon.; Charles Edgar Lea, M.D.Vict.

Licentiates.

The Licence of the College was granted to ninety-six gentlemen who had passed the necessary examinations.

 $\begin{tabular}{ll} Election of Fellows.\\ The following members who had been nominated by the Council were elected Fellows of the College: \\ \end{tabular}$

William Bain, M.D.Durh. (Harrogate); Edward John Cave, M.D.Lond. (Bath); Robert Briggs Wild, M.D.Lond. (Man-chester); Henry John Davis, M.B.Camb.; John Roger Charles, M.D.Camb. (Clifton, Bristol); Frank Charles Shrubsall, M.D.Camb.; Arthur John Jex-Blake, M.B.Oxon.

Charles Scott Sherrington, M.D.Camb., F.R.S. (Liverpool), who had been nominated by the Council under By-law lxxi (b), was also elected a Fellow.

Gift to the College.

A silver cup and an M.D.Lond. gown, formerly belonging to the late Sir William Allchin, M.D., were received as a gift from Lady Allchin, and a vote of thanks from the college was accorded to Lady Allchin.

Communications.

The following communications were received: (1) From the Secretary of the Bicentenary Festival of the Medical School, Trinity College, Dublin, asking the college to send two representatives to the festival to be held from July 4th to 6th next. The President and the Treasurer (Sir Dyce Duckworth) were nominated. (2) From the Secretary of the Royal College of Surgeons of England reporting proceedings of the council of that College on April 11th.

ROYAL COLLEGE OF SURGEONS OF ENGLAND. THE COUNCIL.

THE constitution of the Council of the College is as follows:

President.

Mr. Rickman J. Godlee; C. (1) 1897, (2) 1905.

[Sir H. T. Butlin, deceased, resigned subsequently to his election as President in July, 1911.]

Vice-Presidents.
Mr. C. W. Mansell Moullin; C, (1) 1902 (substitute), (2) 1907.
Mr. Clinton T. Dent; C, (1) 1903, (2) 1911.

Other Members of Council.

Sir H. Morris, Bart.; C. (1) 1893 (substitute), (2) 1898, (3) 1906.

Mr. Edmund Owen; C. (1) 1897, (2) 1905.

Sir W. Watson Cheyne, Bart., C.B.; C. (1) 1897 (substitute), (2) 1901,

Mr. Edmund Owen; C, (1) 1897, (2) 1596.

Sir W. Watson Cheyne, Bart., C.B.; C, (1) 1897 (substitute), (2) 1901, (3) 1909.

Mr. F. Richardson Cross; C, (1) 1898, (2) 1906

Sir A. Pearce Gould, K.C.V.O.; C, (1) 1909, (2) 1908.

Mr. R. Clement Lucas; C, (1) 1901, (2) 1909.

Mr. G. H. Makins, C.B.; C, (1) 1904 (substitute), (2) 1907 (substitute till this year for Sir J. Tweedy).

Sir Frederic S. Eve; C, (1) 1904 (substitute), (2) 1907 (substitute till this year for Sir J. Tweedy).

Sir Anthony Bowlby, C.M.G.; C, 1904.

Mr. Gilbert Barling; C, 1905.

Mr. W. Harrison Cripps; C. (1) 1905, (substitute till 1908), (2) 1909.

Mr. W. Harrison Cripps; C. (1) 1905, (substitute till 1908), (2) 1909.

Mr. W. Bruce Clarke; C, 1907.

Mr. W. F. Haslam; C, 1908.

Mr. C. B. Lockwood; C, (1) 1908 (substitute), (2) 1910.

Mr. W. Arbuthnot Lane; C, 1908.

Mr. Bilton Pollard; C, 1910.

Mr. C. A. Ballance, M.V.O.; C, 1910 (substitute for Mr. G. A. Wright till 1914).

Mr. J. Bland Sutton; C, 1910.

Mr. J. Bland-Sutton; C, 1910.

The medical schools are represented as follows:

London:				
St. Bartholomew's		•	5*	
Guy's	•••	***	• • • •	4
King's College		•	1	
\mathbf{London}	•••	•••	•••	2
Middlesex	•••	•••	•	3
St. George's	•••	•••	•••	1
St. Mary's	•••	•••	•••	1
St. Thomas's		•••	•	2
University Co	ollege	•••	•••	2
Total, London Schools †			•••	21
Provincial:				
Birmingham		•••		2
Bristol	•••	•••	•••	1

Making total of Council ... 24
*Including Sir H. Butlin, deceased,
†No special hospitals represented at present.

On this occasion there will be three full vacancies and one substitute. Sir Frederic Eve has served his time as substitute for Sir J. Tweedy, whilst Sir A. Bowlby and Mr. Barling have served for the full eight years. There remains a vacancy as substitute for Sir H. Butlin, deceased, which will be held for a relatively long space of time, seven years, or until 1919.

CONJOINT BOARD IN SCOTLAND.

THE following candidates have been approved at the examinations indicated:

FIRST COLLEGE.—A. Bluck, P. Hayes, A. Mathewson, C. J. Middleton, F. C. J. Mitchell, J. J. de Waal.

SECOND COLLEGE.—O. Brunlees, J. W. Cowie, J. R. C. Gordon, G. L. Neil, W. L. Paterson, C. F. Pereira, G. L. Pierce, C. Read, T. R. Scott, J. M. Smeaton, J. A. Smith, G. Thomson.

THIRD COLLEGE. — H. D. Atherstone, J. F. Bourke, W. Laird, Madeline MacWilliam, J. M. Milne, F. M. Murray, R. Prasad, Violet M. Tracey, N. R. R. Ubhaya.
FINAL.—V. T. W. Eagles, T. E. Ferguson, J. A. Frost, F. W. Grant, A. R. Henry, H. Hukku, R. H. Jones, Mary Lyon-Mercado, M. B. Motafram, F. G. Power, S. G. Rasul, P. C. Ray, B. Singh, J. D. Wright.

Public Health

POOR LAW MEDICAL SERVICES.

POOR LAW MEDICAL OFFICERS' ASSOCIATION OF ENGLAND AND WALES.

A COUNCIL meeting of this association was held at 34, Copthall Avenue, E.C., on April 23rd, Dr. D. B. Balding in the chair. A letter of apology for absence was read from Dr. Biddle (Merthyr Tvdfil).

Breach of Poor Land Olders.

The Honorary Secretary reported that in accordance with the instructions of the Council in the matter of the Winchester guardians he had sent the following letter to the Local Government Board :

February 17th, 1912.

Secretary to the Local Government Board.

Re Appointment of District Medical Officer resident with a his district for a term of three years by the Winchester Guardians.

Sir,
Your letter of the 6th inst. was carefully considered by my
Council at its meeting on Wednesday last.

I am directed to say that it greatly regrets the sanction given to the
action of the Winchester guardians in disregard of the provisions of
Art. 2 of the Medical Appointments' Order of May, 1857. I am also
desired to send you the enclosed cutting from a local newspaper. From
this report of a meeting of the Winchester guardians it seems clear to
my Council that whatever reasons were given to your Honourable
Board, the paramount reason was simply objection to permanency of
appointment of the district medical officer, which the above mentioned
Order, it is thought, was intended to secure.

With regard to the advertisement of the Winchester guardians, my
Council desires to know whether it is lawful for a board of guardians
to issue an advertisement for an officer on terms which contravene the
Poor Law Orders. If a board of guardians may do so, and afterwards
plead the acceptance of the terms offered as a reason for giving sanction to its action, it seems to my Council that both the said Order and
other important Orders might readily be made dead letters.

I am, yours obediently.

Major Green Secretary.

To this the following answer had been received:

Whitehall, S.W., March 15th, 1912.

Sir,
I am directed by the Local Government Board to advert to your letter of the 17th ult., with reference to the recent appointment of a district medical officer in the Winchester Union for a period of three

years.

In reply, I am directed to point out that Article VI of the General Order of the 25th May, 1857, referred to in your letter, provides that nothing contained in the Order "shall prevent the guardians in any case of emergency, or under special circumstances, from appointing one or more medical officers to act temporarily for such time and upon such terms as the (Local Government) Board shall approve," and I am to state that the Board would not regard the action of the guardians in the case now in question as a contravention of the Order. to state that the Board would not regard the action of the guardians is the case now in question as a contravention of the Order.

I am, Sir,

Your obedient servant,

H. WILLIS,

Assistant Secretary.

Assistant Secretary.

The Honorary Secretary said that the Local Government Board appeared to contend that there had been no violation of the Medical Appointments' Order. But was this a "case of emergency"? Or, what were the "special circumstances" under which the sanction was given? In all the public reports of the meetings of the Winchester guardians the only reason alleged was objection to permanent appointments. He had written, as directed, to the British Medical Association and the Na ional Poor Law Officers' Association, and in reply had received promises of assistance.

Na lonal Poor Law Omcers' Association, and in reply mad received promises of assistance.

It was thought by some of the council that the Poor Law Medical Officers' Association should again approach the Local Government Board, but it was decided to defer further action for the present pending that to be taken by the British Medical Association and the National Poor Law Officers' Association.

Part-time Appointments.

A letter was next read from the Honorary Secretary (Dr. Belilios) of the Association of Medical Officers of Health. Two resolutions passed at the last general meeting of that body were submitted for the approval of the Poor Law Medical Officers' Association. They were:

1. That the Conjoint Committee of the several associations of medical officers holding part-time appointments be requested to consider the advisability of organizing as quickly as possible local branches throughout the country of medical practitioners holding part-time appointments under Government and local authorities to work in conjunction with the Central Committee.

2. That the Conjoint Committee be requested to consider the best means of securing at the annual general meetings of the constituent associations the attendance of members of other associations.

The object of these resolutions was unanimously approved of by the Council, and it was decided to inform Dr. Belilios that every assistance should be given in carrying out the principles therein embodied.

Annual Meeting. The council then considered the arrangements for the annual meeting at Bristol. The Honorary Secretary reported that he had received an intimation from the Lord Mayor that Tuesday, had received an intimation from the Lord Mayor that Tuesday, June 25th, would be most convenient for the municipal authorities, so that he had accepted that date on behalf of the Poor Law Medical Officers' Association. This was agreed to, and it was decided that the business of the meeting should commence at 2 p.m., and, if possible, two papers should be read, one from a local man. It was also resolved that special circulars notifying the date of the annual meeting should be sent out to all members, and to all Poor Law medical officers in the unions adjoining Bristol. The errangeliant of the distinct was to be left in the hands of Dr. W. King Brown and the Honorary Secretary.

Ohitnary. 10041A vanoaoH or 10041A surface Sir. Frederick Wallis, Ma., B.C., F.E.C.S., SURGEON TO CHARING CROSS HOSPITAL.

It was a great shock to his many friends to learn of the death of Sir Frederick Wallis on the morning of April 26th. He was so active, so cheery, and so athletic in build and habits that he seemed destined for long life. Dis aliter

Frederick Charles Wallis was born at Southampton on December 18th, 1859. He was educated at Caius College, Cambridge, and St. Bartholomew's Hospital. He graduated B.A.Cambridge in 1879. He took the diploma of M.R.C.S. in 1883, and the degree of M.B., B.C.Camb. in 1885; in 1891 he became a Fellow of the Royal College of Surgeons. After holding various appointments he became connected with Charing Cross Hospital, to which he was attached till his death. He was elected Assistant Surgeon in 1893, and Surgeon in 1905. It was to Charing Cross Hospital that he gave most of his time, and a large share of his energy as well as his affection. He became a Charing Cross man heart and soul, and gave it of his very best. From early days he took a particular interest in rectal surgery, and for many years he had been on the staff of St. Mark's Hospital for Diseases of the Rectum. In addition to publishing numerous papers on the surgery of the rectum and colon, he published in 1907 a book on this subject, and during the last year or two of his life he was engaged upon a larger work on the same subject.

He was Surgeon to the Grosvenor Hospital and Consulting Surgeon to the Metropolitan Hospital, Willesden Cottage Hospital, British Orphan Asylum, St. Luke's Hostel, and St. Monica's Home.

In addition to the many lectureships which he held at Charing Cross Hospital, he was Dean of the Medical School for over two years; he resigned the post last year. Though he had not been quite himself for the last year, Sir Frederick apparently only got a definite warning that his heart was affected at the beginning of this year, when he was obliged to give up some of his work. Among other

things, he resigned the co-lectureship in surgery at Charing Cross Hospital Medical School. None of his friends seem to have realized in the least that he was gravely ill. Even those who knew he had been taken ill while on a holiday abroad after Easter never dreamt that

The news of his death came so suddenly that his friends were staggered, and the number of his friends was very great. At Charing Cross Hospital every person in the great. At Charing Cross Hospital every person in the place was filled with a great and heartfelt sense of loss. For Freddie Wallis was liked and loved by all. His personality—so charming, so kindly—appealed to all. His cheery face did a man good; his kindly jest made one forget one's troubles. The students all had an affection for him, which he certainly reciprocated. He was always keenly interested in the Students' Club, of which he was the treasurer for several years. His kindly disposition was exemplified in the interest he took in the founding of the Union Jack Club for Soldiers and Sailors, of which he the Union Jack-Club for Soldiers and Sailors, of which he was vice-president. His patients in hospital all loved him; his private patients became his personal friends. It was with genuine pleasure that all who knew him saw that he had be no honoured with a knighthood last year.

Who would have thought that he, who was always

cheerful and apparently in the best of health and spirits, would be taken from us at the comparatively early age of 52? A sister of a ward in one of the hospitals he visited once said that she had only to whisper in his ear that one of his patients was depressed and in need of encouragement, and he would not leave the ward till that patient was smiling and happy. It was a great gift that he possessed, the gift of a genial personality, which, coupled with a rare kindliness, did so much to cheer the lives of all with whom he came in contact. It was the same story wherever he went. His loss will be dceply felt at more than one golf club where the staff had experienced his kinduess.

PROFESSOR JOAQUIN ALBARRAN, whose death at the comparatively early age of 52 was announced in the JOURNAL a little time ago, was born in Cuba in 1860, and studied medicine in Paris, where he had a distinguished carcer. He came out first in the list of internes in 1884, and was awarded the gold medal of the internat in 1888. In 1889 he took his doctor's degree, the subject of his thesis being the kidney in urinary disease. He became chef de clinique in 1890, professeur agrégé in 1892, and surgeon to the Paris hospitals in 1894. He attached himself especially to Guyon, and succeeded him in the chair of genitourinary surgery in 1896. Albarran was the author of treatises on diseases of the kidney (1899), on diseases of the prostate (1900), on exploration of the kidney (1905), and on the operative surgery of the urinary passages (1909) In addition to these he was the author of monographs on tumours of the bladder, on tumours of the kidney, on the part played by psorospermosis in the development of epithelial patches and of certain epitheliomas of the bladder, and on genitourinary tuberculosis. He invented a urethrotome, and introduced certain modifications in the technique of suprapubic lithotomy and in the treatment of strictures of the urethra. In 1895 he devoted special attention to movable kidney, to lithotrity, and to the effect of castration in hypertrophy of the prostate. In 1896 he studied serumtherapy in urinary infection, and published a book on the pathological physiology of the enlargement of the kidney and of polyuria in hydronephrosis. In 1897 he introduced the cystoscope for ureteral catheterism. Professor Albarran was a most strenuous worker both in the wards and in the laboratory; he was also an enthusiastic and successful teacher. His labours undermined a constitution naturally somewhat weakly.

WE regret to record the death of Dr. V. FFRENCH-MULLEN of Jamaica. It took place after an illness of only a few hours' duration on April 7th at his residence at Claremont, in the district of St. Ann. Dr. ffrench-Mullen, who was born at Tuam, co. Galway, received his professional educa-tion in the schools of the Royal College of Surgeons in Ireland, and at the time of his death had standing to his credit some thirty two years' continuous service in the Medical Department of the Government of Jamaica. In addition to the cares of his official appointment and of private practice, Dr. ffrench-Mullen devoted a portion of his time to the duties of a justice of the peace, and to work in connexion with the militia force of the island, in which he held a commission as Surgeon-Captain. Dr. ffrench-Mullen was married, and is survived by his wife, and by two sons and two daughters.

DEATHS IN THE PROFESSION ABROAD .-- Among the members of the medical profession who have recently died are Dr. Paul Bourgeois, who formerly represented La Vendée in the French Chamber of Deputies; Dr. Ernst Löhlein, Medical Superintendent of the Lazarus Hospital, Berlin, a position in which he succeeded the late Professor Langenbuch twelve years ago, aged 55; Dr. Nejoloff, Professor of Obstetrics and Gynaecology in the Medical Faculty of the University of Warsaw; Dr. P. Brousse, formerly a member of the French Chamber of Deputies for the Seine Department; Dr. Imbert-Goubeyre, some time Professor of Hygiene and Therapeutics in the Medical School of Clermont; Dr. Alonso Calabrese, Director of the Naples Antirabic Institute and Coadjutor in Professor Cardarelli's Clinic in the University of that city, aged 42; Dr. Andreas Mordtmann,

Physician to the German Hospital at Constantinople, where he had been a leading practitioner for forty-eight years, well known also for his historical and topographical learning and for his knowledge of Oriental languages, aged 76; Dr. Alessandro Codivilla, Extraordinary Professor of Orthopaedics in the University of Bologna; Dr. L. Magnus Möller, Professor of Syphilography in the Medical Faculty of Stockholm; Dr. Max Salomon, of Berlin, author of a handbook of special internal therapy, of a history of glycosuria, and a number of writings on the prevention of tuberculosis and other hygienic and medico-social subjects, and one of the founders of the seaside institutions for tuberculous children, aged 74; Dr. J. A. Fort, formerly Free Professor of Anatomy in Paris; Dr. Richard Frommel, sometime Director of the Gynaecological Clinic of the University of Erlangen; Professor Wilhelm Dönitz, head of one of the departments of the Berlin Institute for Infectious Diseases, in his 74th year; Dr. M. Mandelstamm, Emeritus Professor of Ophthalmology in the University of Kieff, aged 74; Dr. Dittmar Finkler, Professor of Hygiene and Director of the Hygienic Institute of the University of Bonn, aged 59; Dr. J. H. Musser, of Philadelphia, Professor of Clinical Medicine in the University of Pennsylvania, President of the American Medical Association in 1903-04, and one of the most eminent physicians of the United States, aged 55; Dr. Alfred Pribram, Professor of Internal Medicine in the German University of Prague, author of monographs on cholera, recurrent fever, rheumatism, and other subjects, and of a treatise on therapeutics, which passed through two editions, aged 70; Dr. Egmont Baumgarten, Lecturer on Laryngology at the University of Budapest, of blood poisoning from a bite on the finger received from a patient on whom he was operating, aged 52; and Dr. P. P. Ssadowsky, Professor of Gynaecology and Obstetrics in the St. Petersburg Medical Institute for Women, aged 46.

The Services.

AN INCIDENT IN THE DAILY ROUND OF CINDERELLA.

Scene: An important cantonment in Hindustan. Time: 7 p.m., about the end of the cold weather.

THE doctor-sahib of the Blank Infantry is hastily summoned

The doctor-shib of the Blank Infantry is hastily summoned from his bungalow to see a young Sikh sepoy who has been brought to hospital in a state of collapse, with acute abdominal pain. The signs of an "acute abdomen," probably a fulminating appendicitis, are all too evident, and the patient's consent is obtained for immediate operation.

A beneficent Government has refused to spoil the archaeological interest of the pre-mutiny hospital by providing it with an operating room, and accordingly the office, which measures 12 ft. by 12 ft., is cleared of books and papers, and some small tables and a couple of reading lamps are fetched from the medical officer's bungalow. The office table, measuring 5 ft. by 3 ft., is placed ready for the patient, and partially covered with our one authorized piece of waterproof sheeting (one yard square) which has just been used in giving him an enema. The only instruments available in the regimental field equipment are some scalpels, six pairs of artery forceps, one pair of ment are some scalpels, six pairs of artery forceps, one pair of dissecting forceps, and some needles for skin suture; these are supplemented by private instruments belonging to the medical officer and by some of his wife's sewing needles.

An urgent message is sent to the station hospital for British

troops two miles away asking for the loan of retractors and intestinal clamps. Another messenger is dispatched to another hospital a mile distant to fetch the one small sterilizer and an Instrument tray that are provided for the three scattered Indian

By 8.30 p.m. the station.

By 8.30 p.m. the station and two pairs of gigantic pedicle clamps! Operation towels and gauze (purchased at the expense of the regimental officers) are put on to sterilize over a kerosene oil stove belonging to the doctor-sahib.

By 9.30 p.m. another medical officer has arrived to assist,

agrees as to the need for immediate operation, and Udham Singh

is put on the table.

However, there is an intermission in the pain, and Udham Singh has decided that without operation he will be all right in the morning, and that with operation he will certainly be dead. So he squats on the table, and respectfully but obstinately refuses to be touched. His native officer is sent for to expostuate with him, but all to no purpose, and the operation has to be abandoned.

The subsequent history of Udham Singh is that of other cases The subsequent netory of odnam Singh is that of other cases of neglected acute abdomen, but can we blame him that he refused to run the risk of letting the doctor-sahibs pour the new wine of modern surgery into the old bottles of the antiquated and effete system that the Sirkar considers good enough for its

native troops?

Medico-Legal.

WORKMEN'S COMPENSATION ACT.

Is Scarlet Fever an Accident?

Is Scarlet Fever an Accident?

Some time ago a hospital porter at the Monsall Fever Hospital, Manchester, contracted scarlet fever and some serious complications followed the fever. An action was thereupon brought under the Workmen's Compensation Act against the Manchester Corporation, as the employers of the porter, and His Honour Judge Mellor found that the contraction of the fever was an injury by accident arising out of and in the course of the man's employment within the meaning of the Workmen's Compensation Act, and he awarded the applicant compensation at the rate of 1852 per week. The corporation appealed, and the case was heard before the Court of Appeal on March 29th, when the court unanimously allowed the appeal. court unanimously allowed the appeal.

Working in Bare Feet.

In Peet v. William Lawrence and Sons, Limited (Court of Appeal; March 13th), it appeared that the applicant was a minder in a cotton spinning mide. On May 15th, 1911, he strained a tendence a finger of his left hand in the course of removing a sock? The applicant did his work in bare feet, and he sustained the injury while preparing himself for his work at the mill. Being incapacitated for some time from doing his at the mill. Being incapacitated for some time from doing his work, he commenced proceedings for compensation. There was evidence that it was not essential to remove the socks, as some of the spinners worked in stockings; but the applicant said it was more comfortable to work in bare feet, and that it was a common practice to do so. The county court judge held that the accident did not arise out of the employment. On appeal the Master of the Rolls, in giving judgement, said that although the accident happened in the course of the employment there was a further question whether it arose out of the employment. It appeared that for their own convenience, and it might be in order that they might do more efficient work, the workers in the mill were in the habit of taking off their coats and waistcoats, and usually, though not universally, they also worked without socks. The appellant had injured his finger in removing his sock. The question in the present case was a question of fact, and the county court judge had not misdirected himself. The workman must show that he had met with the accident owing to some special and peculiar risk to which ordinary mortals were not exposed, and he could not do this. The appeal failed, and must be dismissed with costs.

Medical Aelus.

HIS ROYAL HIGHNESS PRINCE ARTHUR OF CONNAUGHT, K.G., has graciously consented to act as patron of the congress of the Royal Sanitary Institute to be held this year in York from July 29th to August 3rd.

THE Royal Meteorological Society will hold a meeting at Southport, by the invitation of the Mayor and corporation, on Saturday, May 11th, and Monday, May 13th. Visits will be paid on Monday to the Marshside Anemograph Station and to the Fernley Observatory. In the afternoon papers will be read on the hourly wind and rainfall records of Southport, 1902-11, by Mr. J. Baxendell, and on the south-east trade wind at St. Helena, by Mr. J. D. Dines. There will be a dinner in the evening. Further information can be obtained from the Secretary of the Society, 70, Victoria Street, S.W

DR. COLLINGRIDGE, Medical Officer of Health for the City of London, has drawn up some succinct instructions with regard to the rearing of infants, and the Corporation, through its public health department, is now issuing them printed in large type on both sides of a large thick card, with a loop for attachment to a wall. The directions on the two sides relate to breast-fed and bottle-fed infants respectively. In each case the impropriety of giving drugs of any kind except under medical advice is emphasized, while some ten conditions which should lead to such advice being sought are described in a corresponding series of sentences, none exceeding ten words in length.

EARLY on Tuesday morning an outbreak of fire occurred in the biological laboratory at Guy's Hospital. For-tunately it was soon discovered, and was extinguished before any extensive damage had been done. The biological laboratory is the only part of the school premises which is now housed within the hospital buildings. It is situated on the ground floor of the medical buildings, and adjoins the hospital kitchens. The proximity of the medical wards accounted for the arrival of a large number of fire-engines, and this naturally gave rise to a certain amount of disturbance and excitement. The damage done was, however, of the slightest. The cause of the outbreak is not known

The seventh annual report of the City of Westminster Health Society shows that its work has greatly increased during the last year or two, and supplies accounts in detail of some of the cases which came under the notice of the ph hisis visitor. A noteworthy point about the society is that, though most of the visiting of one kind and another is done by voluntary workers, no such workers are employed until they have been adequately trained; many of them, indeed, hold certificates from some public body. The expenditure is commendably small, for some £200 covers everything. Dr. Allan, M.O.H. Westminster, is chairman of several of the committees of the society, and all its work is done in the closest connexion with his department. The honorary secretary of this very businesslike society is Miss M. Horn; the honorary treasurer, by whom subscriptions towards its work will be gladly received, is Miss Haldane, LL.D., 28, Queen Anne's Gate, S.W.

A NEW sanatorium for consumptive children has recently been opened by the Church Army at Crookham, in Hampshire. This institution, which owes its origin to the untiring efforts of Miss Walker, Honorary Secretary to the Fresh Air and Dispensary Department of the Church Army, and of Dr. Barty King, has been built to accommodate 18 patients, and was formally declared open by the Duchess of Albany on Tuesday afternoon, April 23rd. Her Royal Highness was received in the grounds by the Bishop of Winchester, Prebendary Carlisle, Miss Walker, and several other members of the Church Army head quarters staff. A short speech of welcome was made by Mr. A. C. Salter, M.P. (North Hants), who remarked that the fight against consumption was of national importance. He believed that £1 spent on a child showing symptoms of tuberculosis was equal to £30 spent later on for an adult. In conclusion, Mr. Salter said that, though the house had been bought, it was desired to raise an endowment fund of £9,000: and Miss Walker added that, save for a sum of £60, the house had been opened free of debt. Dr. Barty King laid stress upon the value of keeping the conditions of consumption in childhood under observation; the institution was for children only, experience having proved that it was very undesirable to treat young children along with adults. A brief dedicatory service, conducted by the Bishop of Winchester, was held in the house, and the Duchess subsequently inspected the buildings and expressed her satisfaction with their furnishing and arrangement. A collection made from those present amounted to a total of more than £70.

THE annual meeting of the Factory Girls' Country Holiday Furd was held at the Mansion House on Wednesday, April 24th, when Alderman and Sheriff Hanson presided on behalf of the Lord Mayor. An earnest appeal for funds to continue the work was made by the Bishop of Stepney, who called attention to the contribu-tion made by the girls themselves towards the expenses of their holidays; it amounted last year to £1,665, nearly £500 more than the annual subscriptions. It was all very well to sing "Rule Britannia," continued the speaker, but what we wanted to deep the speaker, but what we wanted to-day was to look seriously to the health of the nation. At present we were playing fast and loose with the health of young people, and it was about time to seek the cause of the national weakness and inefficiency. Among the well-to-do classes the holiday habit was steadily gaining ground, and yet thousands of over-worked, under-fed working girls were forced to spend the most critical years of their lives without a chance of recruiting their sorely-tried strength by the least little change of air and surroundings. The great benefit derived by the girls sent into the country by means of the Fund was commented on by Miss Paget, who drew attention to the fact that owing to want of money it had been reluctantly decided that this summer no girl could have a holiday who had already been sent away three years running by the Fund. Mr. Pett Ridge spoke of the terrible surroundings in which many slum girls lived and worked, and of the extraordinary courage and gaiety with which they bore their hard lives. Their philosophy was shared by other members of the working classes; he quoted as an example the reply of a porter at a big London terminus, who, having been told that the insignificant little man who had just asked him a question was no less a person than the Chancellor of the Exchequer, who had control of the money of the nation, replied briefly, "Is he? Well, he never gave me none of it." The proccedings closed with a vote of thanks moved by the Rev. E. Canney, chairman of the Fund, which was responded to on behalf of the Lady Mayoress by Alderman and Sheriff Hanson.

Netters, Notes, and Answers.

- GRIGINAL ARTICLES and LETTERS forwarded for publication are understood to be offered to the British Medical Journal alone unless the contrary be stated.
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- CORRESPONDENTS not answered are requested to look at the Notices to Correspondents of the following week.
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- TELEPHONE (National):
 - 2631, Gerrard, EDITOR, BRITISH MEDICAL JOURNAL.
 - 2630, Gerrard, BRITISH MEDICAL ASSOCIATION.
 - 2634, Gerrard, MEDICAL SECRETARY.

S Queries, answers, and communications relating to subjects to which special departments of the BRITISH MEDICAL JOURNAL are devoted will be found under their respective headings.

QUERIES.

- CAPUT asks whether daily washing the head with spap and water is likely to produce falling-out of hair.
- J. H. wishes to find a home for a girl of 7 years afflicted with lupus nasi. She is the daughter of a Church of England clergyman who is not able to subscribe to her support.
- L. H. B. has a daughter, aged 15, with rather fair hair. Less than a week after it is washed it is full of gresse. Nothing that has been tried has been successful in avoiding this, and he would be glad of advice.

INCOME TAX.

- F. J. W. inquires (1) what proportion of the expenses incidental to the maintenance of a car may be deducted for income-tax purposes when the car is used almost entirely for professional purposes, and (2) whether subscriptions to the British Medical Association and kindred societies may be deducted as a professional expense.
 - relative extent of the use for professional purposes; if the private use is casual only and by the practitioner alone, it is customary to deduct the whole expense; otherwise nine; tenths would seem to be a reasonable deduction. (2) Subscriptions to professional associations should be claimed as a deduction.
- A. and his wife are both in practice. He asks how the joint income should be returned and how the expenses apportioned. He further states that he has claimed horse and trap expenses, travelling expenses, two-thirds of rent, drug bill, lighting, heating, and cleaning of surgery, etc., but has not been allowed these in the assessment.
 - *.* The incomes should be returned separately by A. himself and an abatement of £160 claimed from each income if the total joint income of husband and wife from all sources be under £500; if the total income be over £500 and under £700, there will be one abatement only. The joint expenses should be apportioned according to the gross receipts. The outgoings referred to are all admissible as deductions (with a possible restriction in regard to the rent), and if they have not been allowed the attention of the surveyor of taxes should at once be drawn to the fact.
- PERPLEXED published a book in 1908 on the half-share system, paying £50 down, and being now liable to a further £50 (the book not having been a success). The first payment was not allowed as a professional expense, and the question arises whether there is any means of obtaining income tax relief in respect of the £100 loss.
 - The only means of obtaining relief will be for our correspondent to rut in a separate claim for the loss of £100, as being a loss incurred as an author. The claim should be made under Sec. 23 of the Customs and Inland Revenue Act, 1890, and should take the form of an application of repayment of tax on £100 for the financial year in which the publisher acquainted him that the loss was incurred. The application should be sent to the surveyor of taxes.