

above cases post-anaesthetic vomiting was entirely absent, and fluids were given and retained immediately the operation was completed. The body nutrition therefore recommenced at the earliest possible moment.

The chief difference between these two cases was that in one the abdomen was opened, whilst in the other it was not. It is suggested that the shock consequent upon opening the abdomen may be considerably reduced by employing the above methods, and the prognosis, therefore, proportionately improved.

REFERENCES.

- ¹ Rowlands and Turner, *Operations of Surgery*, 1915, vol. ii, p. 346.
² Moynihan, *Abdominal Operations*, vol. ii, p. 126.

COMPLETE HEART-BLOCK IN A CASE OF DIPHTHERIA.

BY

R. CLAYTON ALLEN, M.R.C.S., L.R.C.P., D.P.H.

THIS case, admitted under my care in the Belper Isolation Hospital, was apparently doing quite well, until the seventh day of disease, when heart-block suddenly developed.

The notes are as follows:

M. L., a girl aged 17 years, was admitted to the hospital on September 1st, 1920. She was taken ill on August 29th with a feeling of malaise and a sore throat, and the following day was seen by her doctor, who administered 4,000 units of antitoxin, followed by a further 2,000 on the following day. On admission to hospital the tonsils and uvula were seen to be covered with membrane, and the neck was much swollen. Temperature 102.6°, respirations 28, pulse 120; slight difficulty in swallowing and face very flushed; heart regular and no cardiac dilatation. Brandy $\frac{1}{2}$ oz. was given four-hourly; the throat was swabbed and sprayed two-hourly, and hot fomentations applied to the neck. Patient rapidly improved, and on the morning of September 3rd was very comfortable. Temperature 99°, respirations 20, pulse 96, when brandy was stopped; the improvement continued until 5 p.m. the following day, when the patient suddenly had a "convulsion"; marked cyanosis, and pulse became imperceptible; temperature subnormal. Brandy $\frac{1}{2}$ oz. was given and oxygen administered.

I saw the patient about 5.30 p.m., when she was breathing quietly; respirations 26, slight cyanosis; pulse 26, temperature 96.6°. There was no cardiac dilatation, and on auscultation the ventricle could be heard beating 26 per minute, whilst over the auricles could be heard muffled sounds—52 per minute. Lig. strych. miv was ordered four-hourly, and brandy $\frac{1}{2}$ oz. four-hourly; oxygen to be administered five minutes every quarter of an hour, and a mustard plaster placed over cardiac region. I saw the patient again at 8.30 p.m., when she seemed quite comfortable; still cyanosed, and the heart in the same condition as before. I saw her again at 11 p.m. in consultation with Dr. Barber of Derby.

About 1 a.m. on September 5th she had another slight convulsion, after which the patient slept until 7 a.m., when the pulse was 56, temperature 97°, respirations 18. At 10 a.m. she had a further convulsion and became more cyanosed; temperature 97°, pulse 22, respirations 18. The oxygen was still continued, and 1 c.c.m. of pituitrin was administered subcutaneously.

During the day the patient did not improve, took nourishment badly, and had incontinence of urine. A further cubic centimetre of pituitrin given at 2 p.m. The patient remained listless until 8.45 a.m. September 6th, when she vomited; this was followed by a convulsion. Temperature 96.8°, respirations 16; pulse imperceptible, but the ventricle could be heard 22 per minute, and the patient complained of acute pain over the cardiac region. Death took place at 11.20 a.m. The urine showed a marked cloud of albumin the whole time the patient was in hospital.

Note by DR. HUGH BARBER.

Myocardial poisoning is a common event in diphtheria, and may be accepted without doubt as the cause of death in this case, but from the clinical point of view it was an unusual form of heart failure.

When seen by both of us together there was little distress, the radial pulse was strong and regular, 26 beats to the minute; the heart was not dilated, the cardiac impulse was vigorous, rate 26, with clear normal sounds. Over the base of the heart muffled sounds could be heard suggesting auricular beats twice as rapid as the ventricular. It was not possible to take a jugular tracing to prove the diagnosis, but complete heart-block due to poisoning of the auriculo-ventricular bundle may, we think, be taken for granted. The case presented unusual difficulties both in treatment and prognosis.

Memoranda:

MEDICAL, SURGICAL, OBSTETRICAL.

TORSION OF THE TESTIS IN AN INFANT.

THE infant was born on February 13th, 1920, and on the 18th the nurse noticed some swelling of the right side of the scrotum. This swelling increased, and on February 21st I saw the infant, with Dr. L. Gifford Nash of Turvey, Beds. There was no pain, and the baby seemed quite well, and was taking his food. The right side of the scrotum was swollen, the skin was blue, and the superficial veins dilated. The skin was adherent to the testis, which was much swollen and tender. The cord was thickened as high as the external ring, where there appeared to be a small nodule or swelling. I diagnosed a torsion of the testis and cord, and advised operation, which was performed on February 22nd.

An incision was made into the inflamed tissues of the scrotum, the separate layers of which were indistinguishable, until the cavity of the tunica vaginalis was reached and a thick yellow fluid gushed out. The testicle, purple in colour, appeared lying at the bottom of the tunica vaginalis. The cord was tied high up in the scrotum and the testis removed. No definite torsion of the cord was seen, but it was not exposed as high as the external abdominal ring. The infant made a good recovery.

The specimen removed was sent to Mr. S. G. Shattock, at the Royal College of Surgeons, who reported: "There is intense congestion of the tunica vaginalis and tunica albuginea. On dividing the testis there are seen superficial extravasations in its substance. I think that your first impression—namely, that the condition was caused by torsion—is correct."

Since I first reported a case of torsion of the testis (BRITISH MEDICAL JOURNAL, 1891, vol. i, p. 1226) many cases have been reported. A few cases have been recorded in infants. The earliest on record is that reported by Taylor (BRITISH MEDICAL JOURNAL, 1897, vol. i, p. 458), which was operated on at the age of two days. Rigby and Howard (*Lancet*, May 25th, 1907) reported one at seven months. Edington (*Lancet*, June 25th, 1904) also reported one at seven months. Dowden (*Scottish Med. and Surg. Journ.*, September, 1901) reported cases at five and fourteen months. Including the present case six have been recorded within fourteen months, which appears to be an unusual proportion. These cases show the liability of torsion occurring in infants, and that it is probably the only cause of acute inflammatory swelling in the scrotum in early life.

Bedford.

W. GIFFORD NASH, F.R.C.S.

TREATMENT OF LOCAL LEISHMANIASIS.

WITH regard to recent discussions on the best local treatment for local leishmaniasis (Delhi sores, Baghdad boils), I should like to mention the treatment suggested by Surgeon-General Patterson, when Principal Medical Officer of the Aldershot District, to me, when I was in charge of the surgical wards of the Cambridge Hospital, Aldershot. A soldier had recently returned from India suffering from an intractable form of Delhi sore on the left wrist, which I had treated by scraping away the granulation tissue, followed by applications of solid silver nitrate, but with little progress as to healing. The treatment recommended to me was to scrape and clean the sore again thoroughly, and lightly apply solid caustic potash and dress. After one application the granulation tissue came away, and the sore healed as a clean healthy ulcer, and there was no return, either local or general. I gather that our present treatments are not satisfactory. I therefore put forward this method for trial by specialists and others.

E. J. ERSKINE RISK, Col. A.M.S.(ret.),
Ex-Commandant, R.A.M.C. College.

London.

IN Java 358 cases of plague occurred last December, all of which were fatal.

PROFESSOR J. LÉPINE has been elected Dean of the Lyons Faculty of Medicine in succession to Dr. Hugouenq.

DR. PIERRE BAZY has been elected member of the Section of Medicine and Surgery of the Académie des Sciences in place of the late Professor Guyon.

Obituary.

JAMES CHARLES MCWALTER, M.D., LL.D.,
HIGH SHERIFF OF DUBLIN.

As briefly announced in our last issue, Dr. J. C. McWalter, of Dublin, died suddenly at his residence in North Circular Road in the early morning of February 5th, at the age of 53. On the previous evening he had attended a meeting in Merrion Square which lasted until after 9 o'clock, and when the members dispersed Dr. McWalter's last tramcar had gone. He made a great effort to reach the other side of the city on foot before curfew, and entered his house in a state of exhaustion. The news of his death caused a painful sensation among all classes of citizens in Dublin.

Educated at the Christian Schools and the Catholic University of Dublin, Dr. McWalter qualified with the licence of the Royal College of Surgeons in Ireland and of Apothecaries' Hall, Dublin, in 1897, taking the D.P.H. in 1900. Later in his career he graduated M.A. and M.D. of Trinity College, Dublin, and M.A. of the Royal University of Ireland, and he obtained many other degrees and distinctions in arts and medicine, both at home and abroad. In 1907 he was called to the Irish Bar, and the degree of Doctor of Laws, both of the National University of Ireland and of Ottawa University, was later conferred upon him.

Dr. McWalter took a prominent part in public life. He was a member of the Senate of the National University of Ireland, a member of the Royal Irish Academy, and had been a governor of Apothecaries' Hall. He was an alderman of the Dublin Corporation and he was appointed High Sheriff of Dublin in 1920. In politics he was a Constitutional Nationalist, who did not conceal his dislike of Sinn Féin. During the great war he served with the R.A.M.C. in the Mediterranean area, retiring with the rank of captain. He was the author of several publications, including a history of the Irish Apothecaries' Hall, and he wrote a great many articles and letters, especially on problems of public health.

A regular attendant at the annual meetings of the British Medical Association, he was vice-president of the Section of Pharmacology and Therapeutics at the annual meeting at Aberdeen in 1914; he was vice-president of the Leinster Branch of the Association. Some years ago he married the daughter of Mr. John Crowley of Clontarf, and she has received messages of sympathy from all parts of the city and of Ireland.

Dr. McWalter's interests were as varied as his character was many-sided; he was known in every circle in Dublin, but more especially among the poor of the city, who have lost in him a generous champion and helper. Modest and unassuming, ever moving about, though without fuss or apparent anxiety; gentle and kindly towards patients or callers as towards opponents in controversy, he was for years one of Dublin's outstanding citizens. In politics, as in everything else, he was outspoken and straightforward, and those who differed from him always acknowledged his transparent sincerity. The writer of a character sketch in the *Irish Independent* describes McWalter as belonging to a type that is fast becoming extinct in Ireland—a type prevalent a quarter of a century ago, but rare to-day—original, elusive, many-sided; of sound common sense one moment, annoying the next, amusing now, bitter then; but taking him all round, whether in or out of one of his moods, a sincere and delightful personality. As a controversialist he was better on paper than in debate. National life was barren in his young days, so he turned to words and allowed his passion for them to overmaster him. "He wrote hard and he spoke hard, yet on the day of his death he had not a personal enemy in all Ireland."

DR. ROBERT HARRIS, of Southport, died on February 5th, aged 73. He was educated at University College, London, and later at Guy's Hospital. He took the diplomas of M.R.C.S. and L.R.C.P.Lond. in 1869, and graduated M.B.Lond. in 1872. After practising for fourteen years in London in partnership with his father, he removed to Southport, where he continued to practise his profession until his retirement some thirteen years ago. He took great interest in the work of the British Medical Association, and had served as secretary of the Southport Division, and as a member of the council of the Lancashire

and Cheshire Branch, of which he was appointed president in 1918-19. He was an ex-president of the Southport Medical Society. In recognition of his services to the medical profession the local practitioners in 1914 presented him with a silver salver and Mrs. Harris with a silver teapot. Since his retirement from practice Dr. Harris took great interest in public affairs, was appointed to the Commission of the Peace for the borough in 1917, and was a regular attendant on the bench.

WE regret to announce the death, at the early age of 43, of Dr. THOMAS GEORGE MILES, of Ruardean, Gloucestershire, which occurred from acute pneumonia on February 4th. Dr. Miles's practice was a large one, covering a wide district in the Forest of Dean, and he was attending patients up to the day before his death. The son of a doctor, Dr. Miles was educated at Guy's Hospital, and was a house-surgeon in Plymouth and in practice in Lancashire before coming to Ruardean twelve years ago. He was local secretary of the Forest of Dean Division of the British Medical Association, and took a large share in the public work of the district. He was a member of the Gloucestershire County Council and of the County Insurance Committee, a keen sportsman, who was until recently honorary secretary of the local Rugby Football Combination, a prominent Freemason, and a high office-bearer in the Order of Buffaloes, an order in which Dr. Miles took a special interest. The widow, who has received many marks of sympathy, is left with three children.

The Services.

DEATHS IN THE SERVICES.

LIEUT.-COLONEL HENRY PEERS DIMMOCK, Bombay Medical Service (retired), died at Sydenham on January 23rd, aged 64. He was born on January 16th, 1857, the son of the late James Augustus Dimmock, bank agent, Ely, educated at St. George's, and took the diplomas of M.R.C.S. and L.R.C.P.Lond. in 1879; subsequently graduating as M.D.Durh. in 1898. He entered the I.M.S. as surgeon on March 31st, 1880, became Lieut.-Colonel after twenty years' service, in 1900, and retired, with an extra compensation pension on April 15th, 1911. His first seven years' service was in military employ, during which he served with the 2nd Biluch Infantry, on the North-West Frontier of India, in the Marei expedition of 1880-81. Entering civil employ in September, 1887, after four years in various stations, he was appointed obstetric physician of the Jamsetji Jijibhai Hospital, Bombay, and professor of midwifery in the Grant Medical College, Bombay, in June, 1891; and twelve years later, in November, 1903, he became also principal of that college. He rejoined for service in the recent war from August, 1916, to 1918, and was appointed commanding officer of the Holborn Military Hospital, Mitcham, containing 1,000 beds, for which he was awarded the O.B.E. in June, 1919. His strenuous work during that period put a heavy strain upon his health. When plague broke out in Bombay a quarter of a century ago, he served as a member of the special plague committee in that city from March, 1897, to May, 1898. He was the author of a small work on cerebro-spinal meningitis in Indian gaols.

Universities and Colleges.

UNIVERSITY OF MANCHESTER.

MR. ARTHUR H. BURGESS, M.B., M.Sc., F.R.C.S., surgeon to the Manchester Royal Infirmary, and lately Lecturer on Practical Surgery in the University, has been appointed Professor of Clinical Surgery.

ROYAL COLLEGE OF SURGEONS OF ENGLAND.

AN ordinary Council was held on February 10th, when Sir Anthony Bowlby, President, was in the chair.

Issue of Diplomas.—Diplomas of membership were granted to the candidates found qualified at the recent examinations, whose names were published last week (p. 252) in the report of proceedings of the meeting of the Royal College of Physicians.

Diplomas in Ophthalmic Medicine and Surgery were granted to seven candidates (BRITISH MEDICAL JOURNAL, February 5th, p. 214).

Central Midwives Board.—Dr. W. S. A. Griffith was reappointed to represent the College on the above Board for the period of one year from March 31st, 1921.

Election of Four Members of Council.—The President reported that a meeting of the Fellows would be held at the College on Thursday, July 7th, for the election of four Fellows into the Council in the vacancies occasioned by the retirement in rotation of Sir George H. Makins, Mr. J. Ernest Lane, Mr. H. J. Waring, and Mr. F. F. Burghard; that notice of the meeting

would be given to the Fellows by advertisement and by circular on March 11th; that March 21st would be the last day for the nomination of candidates; and that a voting paper would be sent on April 5th to every Fellow of the College whose address is registered at the College.

Medical News.

ON Monday next, February 21st, at 5.30 p.m., a meeting will be held at the house of the Royal Society of Medicine, to hear statements as to medical education in China. Sir Donald MacAlister, President of the General Medical Council, will be in the chair, and Mr. Harold Balme, F.R.C.S., Dean of the Faculty of Medicine of the Shantung Christian University, Tsinan, will give an address. The American Ambassador hopes to be present, and the new Chinese Ambassador will be represented by Mr. Owyang King, First Secretary of the Legation. Among others who hope to be present are the Right Hon. Sir Clifford Allbutt, K.C.B., President of the British Medical Association, Sir Alfred Pearce Gould, Sir Francis Champneys, Bt., and Sir John Jordan, formerly British Ambassador in Peking.

THE Council of Epsom College will shortly award "France" Pensions of £30 a year to aged medical men in necessitous circumstances, as well as a St. Anne's Home Scholarship to the orphan daughter of a medical man between the ages of 9 and 12. Full particulars can be obtained from the secretary, Mr. J. Bernard Lamb. An announcement appears in our advertisement pages this week stating that applications for admission of candidates for pensionerships and foundation scholarships at Epsom College, and for an examination for the admission of boys as Council Exhibitioners, who pay 50 guineas a year for education and board instead of 100 guineas, the usual fee, must be received at the office, 49, Bedford Square, London, W.C.1, by the morning of March 2nd.

IN view of statements which have appeared in the lay press with regard to an influenza epidemic, we are informed by the Ministry of Health that, whereas for the week ending February 7th, 1920, the number of deaths from influenza in ninety-six great towns of England and Wales was 98, the number for the corresponding week of the present year—the week ending February 5th, 1921—in the same ninety-six towns was only 61. The number of cases in the week ending December 25th in the ninety-six great towns was 81, in the following week it was 89, and in the week ending January 8th it was 101; since then it has declined to the figure above mentioned. There is a sporadic outbreak of influenza at Aldershot.

A COURSE of twelve lecture-demonstrations on gonorrhoea will be given by Mr. E. R. T. Clarkson and Mr. Malcolm Simpson (Chief Assistants to the Genito-Urinary Department of the hospital) on Tuesdays, Wednesdays, Thursdays, and Fridays, at 4.30 p.m. in the Venereal Out-Patient Department of the London Hospital, beginning Tuesday, March 1st. Members of the medical profession are invited to attend.

A MEETING of the medical practitioners in Bradford was held on February 10th to consider the report of the Local Medical Advisory Committee upon the scheme for the administration of St. Luke's Hospital, Bradford, as a municipal general hospital. The committee reported that the scheme before it appeared to aim at establishing a municipal hospital of such magnitude that it would lead to the extinction of the existing voluntary institutions, and expressed the view that the present is an inopportune time to launch an elaborate and costly scheme such as the medical officer of health proposes. The committee's detailed report was approved by a large majority.

ON the occasion of his retirement from practice in Newton Stewart, Wigtownshire, Dr. N. J. McKie, who has been in practice there for over thirty years, was made the recipient of a public testimonial, his wife and family also being included. Dr. McKie was formerly vice-chairman of the Border Counties Branch of the British Medical Association, and has been well known as a successful practitioner. He is a prominent Freemason, and on the occasion of his leaving the district the local masonic lodge, "St. Ninian" 499, took the opportunity of presenting him with a valuable past master's jewel.

AT a meeting of the Royal Sanitary Institute, on Friday, February 25th, at the College of Technology, Manchester, discussions will take place on "The use of open fires for domestic heating," opened by Dr. Margaret Fishenden, and on "Air pollution," opened by Professor J. Radcliffe. At 90, Buckingham Palace Road, London,

S.W., on Tuesday, March 8th, at 5 p.m., the Institute will again meet, and discussions on "The sanitary engineering side of town planning" and "Town planning of built-on areas" will be opened by Mr. Edward Willis and Mr. George Pepler respectively.

A MEETING of the School Medical Service Group of the Society of Medical Officers of Health will be held this day (Saturday, February 19th), at 11.30 a.m., at 1, Upper Montague Street, Russell Square, London, W.C. Among the subjects for discussion are uniformity of medical inspection cards and schedules, and superannuation and security of tenure. Members of the School Medical Service who are not members of the society will be welcome as visitors. The honorary secretary is Dr. Armlay Ashkeny, Health Department, West Bromwich.

THE annual meeting of the Mental After-Care Association for poor persons convalescent or recovered from institutions for the insane will be held on Wednesday, February 23rd, at 3 p.m., at Bridewell Royal Hospital, New Bridge Street, E.C. The chair will be taken by Sir Charles Wakefield, President of Bridewell and Bethlem Royal Hospitals, and the speakers will be the Bishop of Barking, Sir William Byrne (Chairman of the Board of Control), the Hon. John Mansfield (Lord Chancellor's Visitor in Lunacy), and Dr. Nathan Raw, M.P.

THE annual congress of the Ophthalmological Society of the United Kingdom will be held on May 5th, 6th, and 7th, at the Royal Society of Medicine, 1, Wimpole Street, W.1. The President, Mr. J. Herbert Fisher, will give his opening address on Thursday, May 5th, at 10 a.m.

MR. GEOFFREY JEFFERSON and DR. A. H. HOLMES have been appointed lecturers on clinical anatomy at Manchester University, the former to deal with the surgical and the latter with the medical aspects of the subject.

SIR NAPIER BURNETT, K.B.E., M.D., has been appointed chief executive officer of the Joint Council of the British Red Cross and the Order of St. John.

AT the sitting of Lord Cave's Committee of Inquiry into Hospital Finance, held on February 9th, evidence was given by Mr. Gilbert G. Panter (Secretary) on behalf of the Committee of Management of the Great Northern Hospital.

DR. GUSTAVE MONOD, M.R.C.P., of Vichy, will demonstrate on Wednesday next, February 23rd, at 5 p.m. at the Royal Society of Medicine a series of films in which the rate is retarded in the manner found useful for the study of movement, including the walk of men suffering from various forms of war injuries and the wearers of artificial limbs. The films Dr. Monod will show will include one on the cardio-pulmonary circulation obtained in Professor Carnot's laboratory, another giving an analysis of golf shots made at the Institut Marey, Paris, and a third exhibiting various athletic movements. Dr. Monod brings with him a message from the Association pour le Développement des Relations Médicales of the Paris Faculté de Médecine. The hope is that a definite entente may be established between the French and British professions through the association in Paris and the Fellowship of Medicine in London.

THE London County Council retains the services of three medical men for the purpose of medical examinations in connexion with claims arising from tramway accidents. Each is paid a retaining fee of £42 a year, 10s. 6d. for each examination within the county, £2 2s. for each attendance at court to give evidence, and a special fee, based upon distance and time, for examinations outside the county. The time having come for a revision of the arrangement, these medical men asked that the increase of 50 per cent. in the retaining fee granted three years ago should be applied to the other fees, in view of the increased cost of postage, telephone, travelling, etc. The Council on February 1st decided not to alter the retaining fee nor the fee of £2 2s. a day for attendance in county courts, but to increase by 50 per cent. the fee of 10s. 6d. for each examination and the fee of £2 2s. a day for attendance in the High Court.

THE Great Northern Central Hospital has graded its accommodation into three sections, comprising 140 beds in the general wards, 62 beds in the contributory wards, and 18 beds in the private wards. In the general wards necessitous cases are admitted free, but patients who can afford to do so give from 1s. to 20s., according to circumstances. The contributory wards are intended for those unable to meet the full expenses of medical service and nursing at home, and they give, while in the hospital, from £1 1s. to £4 4s., according to their means, as assessed by the committee. The treatment of patients in the general and contributory wards is undertaken gratuitously

by the honorary medical staff. The private wards, which have just been inaugurated, are intended for the benefit of patients whose means do not allow of the payment of the usual medical and surgical fees, but who are willing to contribute towards the cost of medical services and maintenance while in hospital. The payments range from 4½ to 6 guineas per week, with a fee for medical service of £1 1s. per visit—maximum fee for medical service, £3 3s. per week. In the event of an operation a charge of £5 5s. will be payable, which will cover the reduced fees of the surgeon and the anaesthetist, and the charge for the use of the theatre. By arrangement with a member of the honorary medical staff and the patient concerned, private practitioners may attend the hospital to share in the treatment. The patient in this case pays the local medical practitioner's fee. In assessing the amount payable by patients the committee will arrange for a rebate of 50 per cent. off the medical fees where the income is the minimum for the private wards, or exceed the minimum up to £100.

Letters, Notes, and Answers.

As, owing to printing difficulties, the JOURNAL must be sent to press earlier than hitherto, it is essential that communications intended for the current issue should be received by the first post on Tuesday, and lengthy documents on Monday.

ORIGINAL ARTICLES and LETTERS forwarded for publication are understood to be offered to the BRITISH MEDICAL JOURNAL alone unless the contrary be stated.

CORRESPONDENTS who wish notice to be taken of their communications should authenticate them with their names—of course not necessarily for publication.

AUTHORS desiring reprints of their articles published in the BRITISH MEDICAL JOURNAL are requested to communicate with the Office, 429, Strand, W.C.2, on receipt of proof.

In order to avoid delay, it is particularly requested that ALL letters on the editorial business of the JOURNAL be addressed to the Editor at the Office of the JOURNAL.

THE postal address of the BRITISH MEDICAL ASSOCIATION and BRITISH MEDICAL JOURNAL is 429, Strand, London, W.C.2. The telegraphic addresses are:

1. EDITOR of the BRITISH MEDICAL JOURNAL, *Attilology, Westrand, London*; telephone, 2630, Gerrard.
2. FINANCIAL SECRETARY AND BUSINESS MANAGER (Advertisements, etc.), *Articulate, Westrand, London*; telephone, 2630, Gerrard.
3. MEDICAL SECRETARY, *Mediscera, Westrand, London*; telephone, 2630, Gerrard. The address of the Irish Office of the British Medical Association is 16, South Frederick Street, Dublin (telegrams: *Bacillus, Dublin*; telephone, 4737, Dublin), and of the Scottish Office, 6, Rutland Square, Edinburgh (telegrams: *Associate, Edinburgh*; telephone, 4361, Central).

QUERIES AND ANSWERS.

INCOME TAX.

"G. D. M." bought his practice in March, 1919. He asks whether he can be assessed for 1919-20 on the average of his own earnings as a surgeon lieutenant in the navy over the three previous years.

* * No; the legal basis of assessment is the average profits of the purchased practice over those three years, subject to the proviso that "G. D. M." can apply to be assessed on the earnings of the year 1919-20 if the profits have fallen short from some specific cause since or by reason of his succession to the practice.

"J. L. D." bought a car for professional use in 1914 for £250, and sold it for £200 on joining the army; he has since claimed to deduct £350 cost of renewal, as he has paid £550 for a car no better than the one purchased in 1914 for £250. The Income Tax Commissioners refuse to allow the £350 without giving any reason.

* * Our correspondent's claim appears to be in accord with the principle and specific examples expounded by Mr. Hopkins, an official witness, before the Royal Commission on Income Tax. We advise "J. L. D." to point this out to the local inspector of taxes, and to ask for reconsideration of the question. The appeal lies to the local or special Commissioners of Taxes, provided that the assessment was objected to within twenty-one days of the receipt of the notice of assessment.

"MEDICAL INSPECTOR" inquires as to the expenses deductible from the Schedule E assessment on his stipend.

* * Expenses incurred wholly, exclusively, and necessarily in the performance of the duties of the office can be deducted provided that they are not of a capital nature. It is impossible to give a categorical reply without knowledge as to the precise conditions of the appointment and the degree of

assistance, if any, given by the authority—for example, the provision or otherwise of a medical reference library. *Prima facie*, the expenses mentioned are allowable to the extent to which they are actually laid out in the year in the maintenance, but not the original provision or improvement, of our correspondent's essential equipment.

"INQUIRER" purchased a practice for a certain sum, which he is paying off in annual instalments. He asks whether he can deduct the payments from his practice receipts for income tax purposes.

* * No; the payments are none the less of a capital nature because they are being spread over a more or less lengthy period instead of being made in a single sum.

LETTERS, NOTES, ETC.

THE writer of the obituary notice of the late Dr. F. H. Dayus, printed in the JOURNAL of February 12th, stated that Dr. Dayus "shared with Dr. Dain, of Birmingham, the distinction of being one of the two medical chairmen of Insurance Committees." We now learn that Dr. R. Harding and Dr. E. J. Maclean have long been chairmen of the Radnorshire and the Cardiff Committees respectively; and there may be other medical chairmen of Insurance Committees.

"INCITAMIN."

In our issue of January 29th (p. 179) we replied at some length to an inquiry regarding incitamin, an organic preparation devised by Professor Fischer of Copenhagen for the treatment of wounds and ulcers. The latest contribution to the spirited discussion of this topic in our Danish contemporary *Ugeskrift* is a letter from Dr. E. Himmelstrup in the number for January 20th. He points out that Professor Fischer's paper on this subject suggested an uninterrupted series of successes; at any rate no mention was made of failures. Yet the one case Dr. Himmelstrup has been able to investigate was an utter failure as far as treatment with incitamin was concerned. The patient had suffered for several months from severe and extensive x-ray ulceration. Neither the pain nor the ulceration was affected by the prolonged use of incitamin.

SUPERNUMERARY NIPPLES.

DR. EDMUND CAUTLEY (London, W.) writes: In reply to Dr. Skerrett's inquiry in last week's JOURNAL, polythelia (supernumerary nipples) is not uncommon, and is often associated with polymastia, which is said by Iwai to be present in 5.19 per cent. of Japanese women and in 1.6 per cent. of the men. It is less common in this country. During pregnancy such nipples may become more prominent and more readily erectile. If mammary tissue is also present, pricking and other sensations are felt, as in the normal breast, and turgescence occurs. Occasionally polymastia is the result of dichotomy of a single gland, or is a spontaneous variation. The peculiarity runs in families and is usually transmitted by females. In Dr. Skerrett's patient transmission was paternal.

DR. D. H. VICKERY (Ministry of Pensions Hospitals, Neath, Glam.) writes with reference to Dr. Skerrett's note on supernumerary nipples (February 12th, p. 254): The rarity consists more in finding them well developed. Recently at an operation this condition was noticed in a man, and the development was so advanced I had a sketch made. The areolae were exceptionally developed and were studded with hairs. Anyone interested in the matter can gladly have this life-like sketch for inspection.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 34, 35, 38, 39, and 40 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 36 and 37.

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