

right kidney was now not palpable on account of the distension. The temperature was  $101^{\circ}$ , the pulse 126, the urine still contained much dark but no recent blood. Per rectum there was a little fullness in the recto-vesical pouch, but no tenderness. The rectum was empty. Having regard to the onset of abdominal signs, it was thought possible that at the time of the accident there had been a tear of the peritoneum, that since then there had been a gradual leak of urine into the peritoneal cavity, and that now a spreading peritonitis was beginning. I therefore decided to open the abdomen.

#### Operation.

The abdomen was opened by a left paramedian incision. The descending colon was found pushed forward by a large retro-peritoneal haematoma extending from the region of the left kidney down to the brim of the pelvis. This piece of intestine was small and contracted, but proximal to it the whole intestinal tract was definitely distended. There was no peritonitis. Apparently the large haematoma had so interfered with the action of the descending colon as to paralyse it temporarily and cause an intestinal obstruction which enemata had failed to relieve. It was decided to explore the kidney and at the same time clear out the haematoma and relieve the descending colon, and to do this from the loin in order to avoid contaminating the peritoneal cavity with a possibly infected haematoma. The abdominal wound was therefore closed and the kidney exposed from the loin. It was entirely concealed by organizing blood clot, which was cleared away until the surface of the kidney was reached. On clearing the organ further it was found to be a very large hydronephrosis in which practically no kidney tissue was left. As it could be of no functional value, and as a large right kidney had been palpated, nephrectomy was decided upon. The ureter was found with some difficulty, but the renal vessels could not be discovered. A mass of blood clot in about the position where the vessels should have been was ligatured, the kidney removed, as much as possible of the haematoma cleared out, and the wound closed with a small drainage tube in one angle. Vigorous treatment with calomel, pituitrin, and enemata soon reduced the distension and got the bowel working again, and the patient made an uninterrupted recovery.

#### Specimen.

An examination of the kidney removed showed a hydronephrosis due to a congenitally narrowed ureteric strait, the kidney substance being almost non-existent. On searching for the renal vessels they were found, not in the piece of tissue which had been ligatured, but torn off close to the kidney just below this. Both artery and vein were very much smaller than normal, as was to be expected in a congenital hydronephrosis, and both were occluded by a thrombus. The injury had apparently been sufficient to tear through both, and the resulting haemorrhage had ceased spontaneously. The vessels were certainly not torn through in removing the kidney, as shown by the large retrocolic haematoma and by the fact that both vessels were closed by a thrombus. Moreover, the blood clot in the region of the renal vessels was separated very carefully by blunt dissection in looking for them.

It is a well recognized fact that haemorrhage occurs from hydronephrotic kidneys on very slight provocation, but rupture of both renal vessels following such a trivial injury seems a matter of sufficient interest to put on record. Oddly enough, in connexion with this tendency of a hydronephrotic kidney to bleed, two days after the above patient's admission a man came to hospital complaining of a sudden onset of haematuria following a fall off a bicycle, in which he did not hurt himself at all. He was found to have a calculous hydronephrosis.

I have to thank Mr. Carson, under whose care the patient was admitted, for permission to publish this case.

## Memoranda:

### MEDICAL, SURGICAL, OBSTETRICAL.

#### STRANGULATION OF AN APPENDIX EPIPLOICA SIMULATING APPENDICITIS.

The following case is chiefly of interest in illustrating a mistake in diagnosis.

A young man gave me the history that he had just recovered from a second attack of "appendicitis." Four weeks had elapsed between the two attacks. On each occasion the onset was sudden; severe pain was felt in the right iliac fossa, accompanied by nausea and vomiting. For some weeks he had suffered from dyspepsia with much flatulence.

I found a tender spot about one and a half inches above and slightly internal to the anterior superior iliac spine. Deep pressure caused him to wince, and a small hard lump could be felt, closely resembling an inflamed vermiform appendix when encased by a roll of omentum. Abdominal rigidity was hardly perceptible.

Operation performed the day following my examination revealed a vermiform appendix evidently healthy. About three inches distal to the caecal extremity of the appendix, upon the postero-external aspect of the caecum, was exposed a small plum-coloured lump, sessile upon the peritoneal coat of the gut. The appendix and the small tumour were removed, and both were examined at the

Royal College of Physicians laboratory, Edinburgh. The report was as follows: "The appendix shows early follicular ulceration; the small tumour shows the structure of an appendix epiploica with inflammatory reaction and recent haemorrhage."

It is worthy of note that this appendix epiploica was found near the post-external taenia coli, and that it gave rise to a mistaken diagnosis of appendicitis.

GEORGE ROBERTSON, F.R.C.S. Edin.,  
Honorary Surgeon, Dunfermline and West of Fife Hospital.

#### CONGENITAL ABSENCE OF THE RADIUS.

As cases of congenital absence of the radius are not infrequent, and therefore not mere curiosities, the report of the following cases may be of interest. Potel collected reports of 200 cases, and Antonelli found it twice as common in males in the 114 cases he collected. Kummel says the prognosis is grave, as the patients show a general lack of resistance to disease, 27 being the oldest age recorded. Tubby saw 11 cases in eighteen years. In 1882 Shattock described 4 cases in still-born fetuses; these were dissected and the specimens illustrated. His first case was identical with the two to be described. Milne, in 1915, recorded a case in an imbecile, but five fingers were present. Scord in 1915 described a similar case in which there was a strong syphilitic taint.

The first of the cases now to be recorded occurred on the left side in a male aged 18, admitted under Mr. Dobson for inguinal hernia. His family history is good and himself otherwise normal. The humerus is about 1 in. shorter than the healthy one; there is a great deficiency in muscular development. The elbow-joint is very limited in its movement. The carpus articulates with the outer border of the ulna, which is curved and shortened. This hand is usually pronated; almost full supination is possible with assistance. The scaphoid, trapezium, and thumb are absent. Syndactylism occurs in the second and third fingers, which cannot be fully extended. His first and fourth fingers are abducted. He grips firmly by flexing his wrist and fingers, especially the first, on his elbow. Movement up and down in the axis of the false joint is very free. In supination the wrist moves dorsally over the ulna.

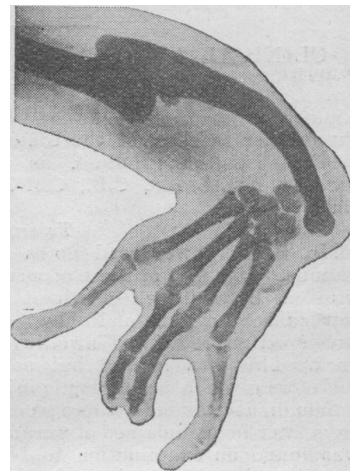


FIG. 1.—Case i: Congenital absence of radius.

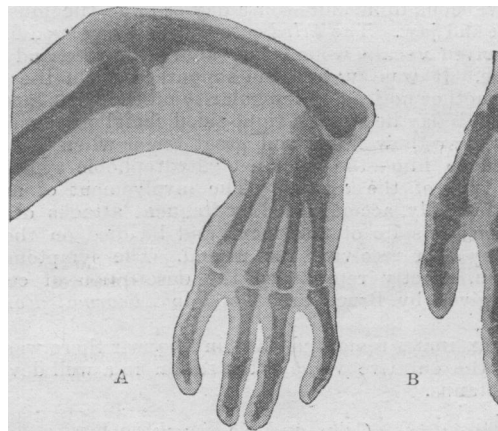


FIG. 2.—Case ii: A, Congenital absence of radius. B, Thumb: absence of adductor pollicis and flexor brevis pollicis.

The second case occurred in a man, aged 30, with a good family history and himself quite normal otherwise. The shoulder muscles are well developed and the movements extraordinarily free. The arm muscles are functional but weak. The elbow moves freely through 90 degrees, beyond which it will not go. The forearm shows strong muscular bellies on the concavity of the ulna, which is very stoutly built. The hand shows absence of the thumb, scaphoid, and

trapezium. There are some irregularities and adhesions in the carpal bones and joints. The fingers show trophic changes in skin and joints, whilst the *x* rays show some sclerosis. Pronation and supination are possible with the aid of shoulder movements. On the opposite hand there is complete absence of the adductor pollicis and flexor brevis pollicis, otherwise the left side is normal. He says he lifts heavy weights better with his deformed arm, hooking the object between the hand and humerus, the shortness of the ulna permitting relatively small articles to be grasped.

The interest of these two cases lies in their occurrence in otherwise perfectly normal adults.

A. P. BERTWISTLE,  
Resident Surgical Officer, General  
Infirmary, Leeds.

## British Medical Association.

### CLINICAL AND SCIENTIFIC PROCEEDINGS.

#### ULSTER BRANCH.

The winter meeting of the Ulster Branch was held in the Medical Institute, Belfast, on January 25th, when Mr. ANDREW FULLERTON, C.B., C.M.G., President, occupied the chair.

#### *Tetanus.*

Mr. S. T. IRWIN read notes of three unusual cases of tetanus. The first of these occurred in a young man aged 18, who cut his right cheek whilst shaving, and shortly afterwards played a game of Rugby football. Two weeks later he developed an indurated swelling on the right side of the neck. This was incised but no pus was found; he was therefore given a prophylactic injection of antitetanic serum, although at this time there were no signs of tetanus. Four days later he complained of "cramps" in his abdomen, which was found on examination to be tonically contracted. On pinching the skin typical clonic spasms occurred. He was treated by massive injections of serum given hypodermically, intravenously, and intrathecally, which after twelve hours caused disappearance of the symptoms, and recovery was uninterrupted. The second case occurred in a farmer aged 50, who was suddenly seized with acute abdominal pain on the left side. Forty-eight hours later his abdomen was opened by a surgeon in the country. The pain reappeared on recovery from the anaesthetic. Twenty-four hours after the operation the left side of the abdomen was rigid with frequent attacks of spasmodic contractions. After treatment by antitetanic serum all symptoms had disappeared in fourteen days, but during this time the patient burst his abdominal wound on three occasions and eventually succumbed to a low form of general peritonitis. The diagnosis in the case was verified (1) by finding the *B. tetani* in the discharge from an old sinus leading to the femur above the knee, and (2) by extension of the convulsions to include—for a day or two—the muscles of the neck and jaw. The third case was in a boy aged 5 years, who received a scalp wound just above the forehead on the right side. It was sutured, but suppurated. On the fourth day the mother noticed an irregularity on the boy's face. On the eleventh day he showed right-sided facial paralysis, with inability to swallow fluids and great terror when these were presented to him—the so-called "hydrophobic symptoms" of this type of the disease. The involvement of muscles extended rapidly, accompanied by frequent attacks of clonic convulsions, in spite of treatment, and he died on the thirteenth day after receiving the wound. The symptoms, said Mr. Irwin, exactly reproduced the description of cephalic tetanus given by Bruce and Golla in *Abnormal Forms of Tetanus*.

The PRESIDENT remarked that in the war there was little faith in the curative value of the serum in a well developed case of tetanus.

#### *Cases and Specimens.*

Mr. KIRK showed a rare abdominal tumour from a woman who had had a tumour for many years, but had always refused any surgical interference; suddenly acute symptoms developed, with vomiting, haematemesis, etc., and she eagerly submitted to an operation. A tumour was found, attached by a pedicle to the stomach; it had caused a dragging of the stomach, and induced the urgent gastric symptoms. Relief at once followed, and the patient made a quick recovery. The tumour was submitted to Professor Symmers, at Queen's

University, and sections under the microscope showed pancreatic tissue, one of which was demonstrated to the meeting. The fluid in it digested protein and starch. It was considered to be a developmental "bud" on the stomach, analogous to the "bud" on the duodenum, which developed into the pancreas.

Mr. IRWIN read short notes of two cases of dropped foot due to pressure on the external popliteal nerve. One was in a boy of 17; a small firm tumour of white hyaline cartilage was found in the neck of the fibula and pressed on the nerve. Mr. Irwin removed the piece of the fibula, and in six months the dropped foot had disappeared, and a skiagram showed no hiatus in the bone. The second case was that of a man aged 34, in whom a ganglion from the superior tibio-fibular joint grew down and penetrated the outer coat of the nerve; operation was successful. Mr. Irwin also read notes of a case of renal colic due to an abnormal renal artery, which was relieved by operation.

Dr. BOYD CAMPBELL showed a case of enlarged spleen in a man aged 48. In 1917, in France, the patient had a severe pain and swelling in the left side which lasted for nine months; it disappeared and recurred several times. In 1919 there was fluid in the peritoneal cavity, and the blood examination showed that the condition was not spleno-medullary leukaemia nor splenic anaemia; Wassermann examination gave a double positive result. The patient was put on energetic antisyphilitic treatment—courses of arsenic, mercury, and potassium iodide—and he improved rapidly; he had worked for two years, and his blood was now negative. The spleen was still to be felt, and there was a slight anaemia and leucopenia; *x* rays had been tried, without improvement.

The PRESIDENT read notes of a case of spontaneous reduction of intussusception in a male child aged 3 months. The typical sausage-shaped tumour was present, and the end of the intussusception was felt by the finger in the rectum; there was blood-stained discharge. A laparotomy showed the characteristic oedematous colon; the child got quite well after operation.

Mr. R. J. MCCONNELL showed a case of cyst of the neck, and Dr. HALL showed a child with haemophilia and arthritic symptoms.

## Reports of Societies.

### PSYCHOTHERAPY.

A DISCUSSION on "Psychotherapeutics" took place at the meeting of the Medical Society of London, under the presidency of Lord DAWSON OF PENN, on February 12th.

Dr. E. FARQUHAR BUZZARD introduced the subject by pointing out that psychotherapy was as old as the practice of medicine itself. It had been the mainstay of medical practice for centuries, and no medical man had been consistently successful in treating patients who had not, consciously or unconsciously, applied its principles. That the method of psycho-analysis in unskilful or unscrupulous hands might lead to harmful results could not be doubted, but this was a charge which might equally be levelled against electrotherapy or vaccine therapy. If psychotherapy was to prosper and maintain its position the difficulties which beset its path must be frankly faced. Its success would depend ultimately upon the proper education of the public mind in respect to mental disorders, and education could not properly be undertaken until the medical profession itself was equipped for the purpose. There were inherent difficulties in the teaching of psychotherapy. It could not always be practised in the open, and the presence of students or graduates was sufficient in itself to abort any inquiry into a patient's mental condition. If a medical man was able to recognize mental as well as physical suffering, and to discriminate between those psychical ailments which he could alleviate and those which he must hand over to someone else, that was all that could be expected of him. Time was the essence of success in the treatment of a neurasthenic, but few doctors could spare it, and this brought in the question of the specialist. Much as the necessity for specialism might be deplored, it must be recognized that often only the skill and time of the specialist could provide any hope for the patient. The scope of psychotherapy in the case of organic disease was a field which must needs be cultivated by every practitioner of medicine if he was to avoid mortifying failures.

was recently appointed to the Lord Swansea Physical Training School at Bridgend. He is survived by his widow and two children.

We regret to record the death on February 9th of Dr. CORBET W. OWEN, at the early age of 50. He was born at Llanfair P.G., Anglesey, and received his medical education at Edinburgh University, where he graduated M.B., C.M. in 1894. After holding the post of assistant medical officer to the North Wales Counties Lunatic Asylum he served as civil surgeon in the South African Field Force. He then started practice at Bangor, and was appointed medical officer to the Bangor Workhouse and Union Infirmary, and public vaccinator for the area. He became honorary physician and radiologist to the Carnarvonshire and Anglesey Infirmary. He was honorary secretary to the North Carnarvon and Anglesey Division of the British Medical Association, 1912-14. He was a keen Volunteer officer, and was called up as combatant officer in the Carnarvonshire and Anglesey Artillery in August, 1914. During training his health completely broke down, and he returned to his practice much debilitated. He was an ardent Freemason and a past-master of the R. Leek Lodge. As a practitioner Dr. Owen was able, generous, and kind. As a colleague he was most straightforward and easy to work with. He will be mourned by his patients and friends, and particularly by his brother practitioners. He leaves a wife and young daughter to mourn his loss.

We regret to record the death, on February 12th, of Dr. EDWIN ARTHUR DANDO of Dudley, at the age of 50. Dr. Dando received his medical education at Birmingham, and took the diplomas of M.R.C.S.Eng. and L.R.C.P.Lond. in 1896. Although he had been in delicate health for some years, he had built up a large practice in Dudley and the surrounding district, where he was highly respected. He was awarded the Edward Medal in 1910 for his remarkable bravery in connexion with a colliery accident. Clad only in pyjamas, Dr. Dando descended a coal mine where a fire had broken out, in order to succour a number of miners who had been overcome by fumes; as a result of his efforts several lives were saved, but his brave act had undoubtedly a permanent ill effect on his health. He was for many years a member of the British Medical Association, and had contributed to the columns of this JOURNAL. He was a bachelor, and is survived by three brothers and three sisters.

We regret to record the death of Dr. BENJAMIN WAITE MACARTHUR, of Golborne, Lancashire. He was educated at Glasgow University, and took the Scottish triple qualification and the D.P.H. in 1883; he graduated M.B., C.M.Glasg. in 1884, and M.D. in 1895. After having been house-surgeon at Glasgow Lock Hospital he went into practice at Golborne, and at the time of his death he was medical officer of health for the district.

THERE was an error in the obituary notice of Professor Röntgen. It was said that the paper announcing his discovery was read in January, 1896; the correct date is December, 1895. A translation of the paper was published in the issue of *Nature* for January 23rd, 1896.

## Universities and Colleges.

### UNIVERSITY OF OXFORD.

At a congregation held on February 17th the degree of Doctor of Medicine (D.M.) was conferred on W. T. Collier, F. G. Hobson, and W. S. Dawson.

### UNIVERSITY OF CAMBRIDGE.

As already announced in this column, the Senate has accepted the offer of the Ministry of Agriculture and Fisheries of a sum of £30,000 to found a chair of animal pathology in the University, with a view to the subsequent establishment of an institute for research in the same subject. The Council of the Senate has now framed regulations to give effect to this decision. It is recommended that the duty of the professor shall be to promote the study of animal pathology by teaching and research, and to act, if required, as director of the institute when that is established. In the first instance he should be elected for five years and then be eligible for re-election. The stipend should be £1,200 per annum, payable out of the funds received from the Ministry of Agriculture, or £1,000 if the professor holds a fellowship or the headship of a college. The site chosen for the headquarters of the proposed institute joins the School of Agriculture, the new Biochemical Laboratory, and the Molteno Institute.

It is announced that the managers of the Nita King Research Scholarship, which has been established for the encouragement of original research in the etiology, pathology, and prevention of fevers, will shortly appoint a scholar. The names of candidates should be sent to the Professor of Pathology before March 12th.

At a congregation held on February 16th the following medical degrees were conferred:

M.B., B.Ch.—W. H. W. Cheyne.

B.Ch.—H. G. Oliver.

\* Admitted by proxy.

### UNIVERSITY OF BRISTOL.

The following candidates have been approved at the examinations indicated:

FINAL M.B., B.Ch.—\*F. J. Hector, \*Marguerite G. Hughes, \*A. J. Keevil, \*Doris M. Pullen. (*Part II, Completing Examination*): B. A. Crook, J. M. Evans, Frances M. Jones, J. A. L. Roberts, H. L. Shepherd, H. J. H. Spreadbury, F. K. Wilson. (*Part I, including Forensic Medicine and Toxicology*): S. H. Blacker, A. P. Bodman, E. G. Bradbeer, G. B. Bush, W. L. Cossam, Mary F. Dalton, F. R. Edbrooke, N. J. England, H. M. Golding, W. A. Gornall, J. L. Griffin, R. C. Hatcher, A. G. Heron, Doris E. Joscelyne, P. C. Joscelyne, E. F. King, A. H. Marshall, J. R. Nicholson-Lailay, R. A. Sammons, A. E. Sherwell, H. Taylor, R. E. Whitby, Cecily F. Wilson. (*Part I only*): Naomi J. Bown, Helen M. Dixon, Lorna Dunn, Prosper G. Evans.

D.P.H.—Zaki Khalid.

\* With second class honours.

### UNIVERSITY OF DUBLIN.

#### TRINITY COLLEGE.

At the spring commencements held on Shrove Tuesday, February 13th, the degree of M.D. was conferred upon F. Y. Pratt.

## Medical News.

SIR ARTHUR KEITH, F.R.S., will deliver his six Hunterian lectures on Man's Posture: Its Evolution and Disorders, in the theatre of the Royal College of Surgeons, Lincoln's Inn Fields, on March 5th, 7th, 9th, 12th, 14th, and 16th, at 5 p.m.

On February 19th Dr. Vaillant, the French radiologist, who has lost both arms in the course of his work in x rays, was entertained at a reception by the Paris Municipal Council in the Hôtel de Ville. Those present included M. Strauss, Minister of Hygiene; the President of the Prefectorial Council of the Seine; the American Ambassador, Mr. Herrick; and Madame Curie. Dr. Vaillant subsequently received at the hands of the American Ambassador the Gold Medal of the Carnegie Foundation in recognition of his services to science.

At the annual special meeting of the Middlesex Hospital Medical Society to be held at the hospital on Tuesday, March 6th, at 8.30 p.m., Dr. J. S. Haldane, F.R.S., will deliver an address, entitled "The Institutes of Medicine and Surgery." Afterwards demonstrations on radiology, electrocardiology, and bacteriology will be given.

WE are informed by the secretary of the governing body that the post of medical officer of the Charterhouse School, at Godalming, Surrey, will be vacant at the end of the summer quarter, and that details of the appointment will be announced later.

The seventh annual meeting of the Japan national congress of medical practitioners was held at Tokyo on November 17th and 18th, 1922. Dr. Kitasato, president of the association, gave the opening address, on the thesis that the national health would be greatly improved by further scientific investigations. A draft of the law of health insurance, and the results of a Government inquiry on the best methods for decreasing infant mortality, were referred to a special committee.

At the meeting of the Child-Study Society to be held at the Royal Sanitary Institute, 90, Buckingham Palace Road, S.W., on Thursday, March 1st, Professor Leonard Hill, F.R.S., will deliver a lecture on "The Sun and Open-Air School"; the chair will be taken at 6 p.m. by Sir Henry J. Gauvain, M.D.

The King has appointed Lieut.-Colonel David James Graham, O.B.E., R.A.M.C.(T.A.), to be Surgeon Apothecary to His Majesty's Household at Holyrood Palace, in succession to the late Dr. William Black Alexander.

MR. C. THURSTAN HOLLAND, Ch.M., honorary medical officer, Electrical Department, Royal Infirmary, Liverpool, will deliver the sixth Silvanus Thompson Memorial Lecture before the Röntgen Society on Tuesday, May 1st.

THE Right Hon. T. R. Ferens, High Steward of Hull, will be president of the thirty-fourth Congress of the Royal Sanitary Institute, which is to be held in Hull at the end of next July.

THE French Government continues to show its interest in the dissemination of information with regard to spas and health resorts of France, which is very rich both in climatic stations and mineral waters. Formerly these stations, with the exception of a few, were not so well organized as those of Austria and Germany, but great improvements have been made and others are in progress at those places which used to be backward. There is now published a fortnightly paper called *La Presse Thermale et Climatique*, which has taken the place of the older *Gazette des Eaux*. It contains papers on hydrotherapy and news of use to doctors in this country. Further particulars can be obtained on application to the French Touring Office at 56, Haymarket, London, S.W.1, which also issues a monthly *Bulletin* for the use of tourists in France.

In celebration of their golden wedding Dr. and Mrs. Hedley, of Middlesbrough, have been presented with a reproduction of an early eighteenth century gold vase by the members of the medical profession of Middlesbrough and district.

AT a sessional meeting of the Royal Sanitary Institute in Sheffield on March 2nd and 3rd Professor E. Mellanby, M.D., will open a discussion on the prevention of disease by feeding. There will also be a discussion on extraneous matters in food, introduced by Mr. J. Evans, city analyst.

THE late Emeritus Professor A. Crum Brown of Edinburgh, who left £8,543, bequeathed to the Royal Society of Edinburgh his portrait, painted by Mr. E. A. Walton, presented to him by friends and former pupils. He made provision also for handing over his collection of portraits of scientific men in part to the Department of Chemistry of Edinburgh University and in part among his former assistants. His theological, religious, and philosophical books were bequeathed to the libraries of the colleges of the United Free Church and his scientific books to the University of Edinburgh.

THE Burrow Hill Colony, Frimley, Surrey, which has recently been opened under the auspices of the National Association for the Prevention of Tuberculosis, has received a donation of £50 from the King. In the sanatorium section of the colony, which consists of twenty beds, vacancies occur from time to time, and suitable cases are admitted on the recommendation of local authorities and private practitioners at a weekly charge of fifty shillings. Further information may be obtained from the National Association for the Prevention of Tuberculosis, 20, Hanover Square, London, W.1.

A FOURTH edition of Sir J. H. Parsons's *Diseases of the Eye* will be published shortly by Messrs. Churchill. It has been revised, some new coloured plates have been introduced, and a section on preventive ophthalmology has been added. The same publishers announce the early publication of *Practical Midwifery* by Dr. Gibbon FitzGibbon, the Master of the Rotunda Hospital.

THE proposal to change the name of the London County Westminster and Parr's Bank to "Westminster Bank Limited" was finally approved last week, and the bank will be known by its new name on and after March 1st.

MESSRS. BOWES AND BOWES (1, Trinity Street, Cambridge) have issued a catalogue of books they have for sale from an important botanical library, and of other books and periodicals in other sciences, including medicine.

THE Dean of the Paris Faculty of Medicine has been authorized to accept a gift of 50,000 francs from Madame de Rothschild, the annual interest from which will be given to poor students, preferably Jews, of the Faculty of Medicine.

COSTER and HEVESY, continuing their researches on the element 72, have reported in *Nature* that they have investigated a great number of zirconium minerals from different parts of the world, and that they all contained from 5 to 10 per cent. of the new element. They have also found it in as high a percentage as 5 in commercial zirconium oxide. Further, by a chemical method they have obtained several grams of a substance in which the presence of about 50 per cent. of hafnium could be established. On the other hand, Urbain and Dauvillier, in a letter in our contemporary last week, state that they regard the element found by Coster and Hevesy as identical with an element which they had already found and named "celtium." In 1911 Urbain detected two rays in the residue from a rare earth, which he held indicated the existence of an element hitherto unknown; in papers presented to the Académie des Sciences last May Urbain and Dauvillier reported confirmatory evidence. They claim to be the discoverers of the element 72 and therefore entitled to name it. It will be remembered that Dr. Alexander Scott, F.R.S., had reported to the Chemical Society that he had obtained an oxide of the new element from certain black sand obtained from New Zealand and that he had sent samples to Coster and Hevesy for x-ray examination. He now states that the Copenhagen observers have failed to detect the presence of hafnium in these samples.

PROFESSOR DEPAGE has been elected president of the Brussels Faculty of Medicine.

THE spring intensive course of the North-East London Post-Graduate College at the Prince of Wales's General Hospital will begin on March 12th, and will last for fourteen days. It will include lectures and demonstrations of clinical methods and cases, and work in the general wards and special departments of the hospital.

IT is intended to have an exhibit representing thermal establishments, medicinal baths, and sanatoriums at the British Empire Exhibition in 1924, and the civic authorities of such towns as Bath, Harrogate, Leamington, Malvern, Tunbridge Wells, and Droitwich have been invited to co-operate. In the tropical diseases section it is hoped to illustrate all the important diseases of tropical countries.

A NEW organization to promote the social, ethical, and financial interests of the medical profession, the Sindicato de Médicos, has been formed in the Argentine, with its headquarters at Buenos Aires. It publishes a journal entitled the *Bulletin*, and already a quarter of the medical practitioners in the Argentine have enrolled in the association.

## 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, *Aitiology*, Westrand, London; telephone, 2630, Gerrard.
2. FINANCIAL SECRETARY AND BUSINESS MANAGER (Advertisements, etc.), *Articulate*, Westrand, London; telephone, 2630, Gerrard.
3. MEDICAL SECRETARY, *Medisecra*, 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.

"SCALPEL" is paying interest on money borrowed for the purchase of a practice. He asks if he can treat the interest as an expense for tax purposes. Also, what expenses can he deduct against an assessment under Schedule E on a parish appointment?

\* \* 1. If the interest is payable to a bank it can be treated as a professional expense; otherwise tax is deductible at the full rate from the interest as and when it is paid, and in those circumstances the interest cannot be deducted but must form part of the profits on which tax is paid—for example:

Amount of interest	£50
Average profits after deducting interest	£1,000.

The amount of the assessment must include the interest—say £40 on the average; the practitioner pays tax on £1,040, but recoups himself by deducting tax from the interest.

2. We understand that the Board of Inland Revenue acquiesce in the usual method of assessment in such cases, which is for a single charge to be made under Schedule D on the full income of the practice—that is, bringing in the emoluments of the appointment as receipts and deducting all proper expenses. Where this is not done, the person assessed should deduct under Schedule E such (apportioned) expenses as are incurred wholly, exclusively, and necessarily in performing the duties, and claim the balance of the total expenses of the year under Schedule D.

"H. W. F." sold his old car in 1918 and bought another to replace it in 1922. The local inspector refuses to allow a deduction for the cost "as the selling of the old car and the buying of the new did not take place in the same year."

\* \* We think that the inspector's attitude is incorrect. A certain expense was incurred in 1922 and the question to be decided is whether, and if so to what extent, it included capital expenditure. To decide that question all the facts must be considered and there seems to be no justification for shutting out of