

Chronic Phases.

In the more chronic phases the mental symptoms may be divided for purpose of discussion into four main groups. Some of these are, and some are not, mutually exclusive.

1. *The Idiot Group.*—These cases are practically limited to infants up to 5 years of age. Paterson and Spence¹ reported seven such cases out of seventeen affected at this age. In one of my cases the attack began in December, 1920, at 6 weeks old. The child would lie quite still, apparently asleep, for twenty-four hours at a time, refusing all food. There was slight fever. A week later there was a right hemiplegia. Nocturnal restlessness followed and has remained troublesome during the last four and a half years. She is now a permanent and hopeless idiot. In this group the virus has damaged the upper and upper middle nerve centres in their primitive and undeveloped state, and there is no possibility of effective repair. The question of how to deal with them is no new problem and calls for no new machinery.

2. *The Parkinsonian Group.*—This is more common in children above than below 10 years of age. One of my cases is below that age, and others have been recorded. Paterson and Spence showed a fully developed case in a child of 8. It is not easy to estimate the amount of mental defect in these cases on account of the coexisting motor disabilities. There appears to be some loss in many of them; but on the other hand one is often surprised to find their minds so clear, in spite of the bodily inertia. Much depends on the extent of the Parkinsonism itself, and perhaps more on whether there is, as so often happens in these cases, some wider involvement of the nervous system as well, such as occurs in the two following groups.

3. *The Apache Group.*—The prototype of this group has for long existed in our larger cities, but he is usually rather older. Moreover, he has developed gradually. It is the curious property of the virus of encephalitis that it can suddenly unmask this type in a child who has previously shown no trace of such tendency. In fact, the number of cases of this and the next group who have been described as being hitherto unusually clever at their books, or particularly docile, is quite surprising. In this type the child becomes completely changed in character. He is aggressive, cheeky, and untruthful. He quarrels and fights with his fellows, wanders abroad, is dirty in his habits, shows sexual tendencies, and may even be homicidal or suicidal. Only rarely have these last features been recorded, but one such case occurred in the North of England in a boy of 15. He nearly strangled a girl who had laughed at him, and afterwards hanged himself. While this group consists chiefly of boys, girls may be similarly affected, the kind of symptoms differing with the sex. I have seen one typical case in a girl of 17 necessitating certification, and another younger girl under my care is almost as bad. How best to deal with these cases presents the greatest difficulty. Before considering their mental condition it will be well to take the next group.

4. *The "Difficult Child" Group.*—It is not easy to draw a line between this and the preceding group; indeed, the difference seems to be one of degree rather than kind. Among the cases which I have seen by far the greater number can as yet be classed under this heading. They, too, are excitable, irritable, and quarrelsome. Most of them have nocturnal restlessness and insomnia—but can sleep soundly and well when it is near "getting-up" time. If they did not they would obviously become physical wrecks. On the contrary, they are as a rule, in their waking hours, surprisingly alert and active. They are difficult to control, the difficulty varying inversely with the skill and efficiency of those around them and with the nature of their environment. Mental efforts soon tire them. That they are mentally inferior to what they were before and to what they ought to be is generally agreed, and this defect is increased by their long illness. Like adult psychasthenics, they cannot concentrate; they have lost the habit of sleeping at night, and their emotions are dulled or even abolished. One little boy of 6, a bright, lively little fellow, tells his parents that they cannot make him cry now, and it is quite true. This loss of emotional affectivity in childhood deprives the parent of the chief means of guidance and control. It

is as though one were astride a colt being broken to harness, and the reins suddenly gave way. The whip is now worse than useless, and it requires good horsemanship and suitable country to regain control and escape trouble. That these children can be controlled is shown in many ways. Most of them improve considerably while in hospital with its orderly régime and moral influences. They sleep better and improve generally. Some of them continue this improvement after going home, others relapse in bad environments. They improve also when sent away to the seaside or country, where they are out of doors all day. Conversely, after improving for a time, they are easily made worse by any excitement, even a visit to "the pictures."

There is a considerable danger of exaggerating the number of cases belonging to the apache group. Such cases by their very nature attract so much attention that there is a tendency to magnify their numbers. Personally I have only seen very few that can properly be classed as such. Others who really belong to Group 4 are made worse than they need be by the folly of those in control of them. The child's threats and doings are talked of so much in its presence that it is encouraged to do even greater things.

Treatment.

The problems of treatment are many and difficult. Two points stand out prominently: (1) How to protect the community against the apache, and at the same time, if possible, reform him; (2) how to prevent the difficult child from developing into an apache or a wastrel. While institutional treatment may be necessary for the former, in the public interest, yet the collecting together of this type of child and the absence of individual control has many drawbacks for him personally: he needs very much the leaven of normal persons around him.

In the case of the difficult child, institutional treatment must, if tried at all, be something very different from that which is usually provided under this name. The requisites seem to be: fresh air (seaside or country), small numbers, close individual supervision, plenty of rest interspersed with regulated physical exercise of a congenial kind, carefully graded mental work under an experienced teacher, plenty of good food. It is an expensive and difficult ideal to carry out, but the numbers in any locality would not be large, and it seems as great a thing to save a damaged mind as to save a diseased limb.

REFERENCE.

¹ *Lancet*, 1921, II, 491.

Memoranda : MEDICAL, SURGICAL, OBSTETRICAL.

TREATMENT OF SPRUE WITH CALCIUM AND PARATHYROID EXTRACT.

I HAVE read with interest Dr. H. H. Scott's account of the successful treatment of sprue by calcium lactate and parathyroid extract in the *JOURNAL* of August 23rd, 1924. I have had some experience of it, and report the following remarkable case, in which symptoms like those of sprue were manifest, together with paresis, loss of tone, or trophic changes in the terminal nerves of the intestines, liver, stomach, ear, and skeletal muscles. The trophic, or, more correctly, the dystrophic, changes provide the pathological basis of the signs and symptoms of the sprue-like condition in this case, and I advance the tentative hypothesis that sprue is not due to any specific organism, but mainly to this exhaustion of the nerve centres of or endings in the viscera in general, particularly of the intestines. Though there are no definite pathognomonic signs in the intestines affected the condition arises solely from the lack of certain principles, supplied by the calcium and parathyroid treatment, and concerned in the causing and curing of sprue. The lack of these principles may affect the nerve terminals in the intestines, as when large, bulky, undigested, foul, fermenting stools occur in sprue, or may involve the nerve centres or the nerves themselves supplying the various organs—such as the auditory nerve when deafness and

tinnitus occur, as in the case here reported. Symptoms of mental exhilaration or depression occur when the brain is similarly affected. In fact sprue, and sprue-like diseases, may be regarded as deficiency diseases, caused by lack of some vital principle other than the vitamins. It may be the lack of the metal calcium which causes the neurosis.

The patient, a male, aged about 48, European, had lived in the East for more than twenty years. He complained of sore tongue and indigestion, and later of frothy, fermenting white stools, with considerable loss of weight. He had had malaria and gonorrhoea previously. From being a very sociable and entertaining man, he became very peevish and depressed in mind after the onset of symptoms, which, however, ceased when the patient was put under rigorous diet restriction and a nitro-hydrochloric mixture. Rich feeding brought on a relapse, and he now complained of deafness, a feeling of weight, and pain in his right ear, and of hearing noises. The right ear was found to harbour a fungous growth, and, when it was cleared out, a discharge and tinnitus remained. The latter was very persistent, although the discharge was cured by treatment. The liver being markedly enlarged he was given emetine, which seemed to do him a little good. Symptoms of sprue again set in, however, but the discovery of the calcium and parathyroid therapy gave him new hope, and he started treatment once more, to find himself, in his own words, "cured." The cure was not complete, wasting being very marked, and there being also mental depression. He got tired, and ceased treatment, and tried a change of surroundings; this did him much good for a time, and he returned able to eat well. He is still under the treatment and is better, but the ear noises persist; he has lost a considerable amount of weight, and has to diet himself occasionally.

F. D. BANA, M.B., M.R.C.S.,
D.P.H., D.T.M. and H.

Bombay.

PERFORATION OF CHRONIC DUODENAL ULCER IN A BOY.

It will, I feel sure, be of interest to record this case of perforation of a chronic duodenal ulcer in a child of 14 years, not only on account of the rarity of this occurrence in a child of these tender years, but also in support of Dr. A. F. Hurst's theory of congenital predisposition to duodenal ulcer, set out in his address on the hypersthenic gastric diathesis. The early age of this patient—an age at which the abuse of diet and general hygiene, one would think, had not had time to produce such disease—the nature of the ulcer found, and the general condition of the stomach at the time of operation, all help to convince me that the predisposition was so great that it did not require any powerful secondary exciting cause to produce the result.

On November 10th, 1924, I was called to see D., aged 14, who had been taken violently ill the previous evening with severe abdominal pain; I saw him at about 2.30 p.m., and learnt that after an unusually good tea the previous day he had been playing until 7.30 p.m., when he suddenly collapsed with pain; he became white, and screamed. He was put to bed and spent a restless night, vomiting and distressed. Finding him no better the following morning, his mother sent for me about mid-day. When first I saw him he looked very fit and did not complain much; his temperature was 102° and his pulse 140; he was generally tender all over the abdomen, with perhaps a particular selection for the region of the right iliac fossa. The tongue was muddy and offensive. I determined he had a perforated appendix with general peritonitis, and at once ordered his removal to hospital.

I operated at about 4 o'clock, and opened the abdomen through a right lateral rectus incision, as for an appendix. There was a quantity of free fluid, and the parietal and visceral peritoneum were both intensely inflamed. The appendix was found to be normal and was removed. The wound was then extended upwards, so as to expose the stomach. On the anterior wall of the first part of the duodenum, and attempting to adhere to the under surface of the liver, was the perforated base of an ulcer. The ulcer was about the size of a shilling, hard and crateriform, and had at its base a perforation about the size of a pea. This perforation was closed with a fold of the gastro-hepatic omentum, and a posterior gastro-enterostomy performed. The muscular wall of the stomach and the gastric mucous membrane were both found to be much hypertrophied when one came to cut into them, and the latter was intensely congested. Drainage was effected through an opening in the lower portion of the abdominal wall and the wound closed. The patient made an uninterrupted recovery and was home at the end of sixteen days.

The previous history of this case is interesting in view of these later events. The boy had pneumonia in 1918, and began to complain of abdominal pain some twelve months ago. He always had an unusual appetite and was always craving for food, even between meals. His teeth were quite normal, and there is no evidence of sepsis either in his throat or nose. He has a scar on his right cheek, the result of a birth injury which tore open his cheek practi-

cally from the angle of the mouth to the ear. It is of interest to record that some nine months ago I removed a perforated appendix from his mother.

J. L. O'FLYN, M.R.C.S.,
L.R.C.P.

Barry, Glam.

ENCYSTED PSOAS ABSCESS: OPERATION: RECOVERY.

A WOMAN, aged 40, had pleurisy in 1899, and "very advanced" lateral curvature of the lumbar spine in 1902. She was treated in bed for six months, and recovered.

In March, 1924, she complained that her right thigh was stiff, and that she could not cross the leg over the other. She presented small lumbar kyphosis and a large deep fluctuating swelling in the region of the right hip and the upper half of the thigh. There were resistance and dullness in the right flank, but no fluctuation between abdomen and thigh was detected.

On April 23rd 50 ounces of fluid were aspirated, thick with cholesterol crystals and resembling an emulsion of gold dust. By May 25th the fluid had reaccumulated.

On June 4th the sac was exposed beneath the tensor fasciae femoris. Its wall was thick and white, and the cavity burrowed deeply beneath the glutei and the muscles of the upper thigh. The lower part of the sac wall, about 8 in. square, was dissected out and removed. The cavity was left open to drain into the intermuscular planes.

In December, 1924, there had been no recurrence, and the patient was not conscious of discomfort.

The case illustrates the favourable termination of lumbar caries with curvature and psos abscess. The patient's carriage and figure are now well above the average.

Carnarvon.

GRIFFITH EVANS.

AIR EMBOLISM FOLLOWING URETHROSCOPY.

I REPORT this case in order to emphasize a little known source of danger in using the aéro-urethroscope.

A man, aged 30, was sent to the Chester venereal clinic with a history of a recent slight haemorrhage from the urethra. He denied having exposed himself to infection, and there was no obvious discharge, although gonococci were subsequently found. The urethroscope tube was passed and I examined him in order to try and locate the cause of the bleeding. In a few seconds after starting inflation we noticed a general tetanic spasm; he then became profoundly collapsed, quite unconscious, and pulseless. His breathing was shallow and irregular. On auscultation of the heart numerous musical sounds were heard, which at once suggested the presence of air. He remained in this state for nearly an hour, and then only slowly recovered. He was admitted as an in-patient, when it was found that his vision had almost completely disappeared. Next morning he appeared to be quite normal and the only physical sign noted was a slight systolic bruit.

I have assumed that the cause of the collapse was an air embolism due to a direct communication between the source of the previous bleeding and the cavernous sinuses.

Chester.

K. V. TRUBSHAW, F.R.C.S.Ed.

Reports of Societies.

DRUNKENNESS: ITS SIGNS AND MEDICO-LEGAL ASPECTS.

At a meeting of the Society for the Study of Inebriety on January 13th, Sir WILLIAM WILLCOX presiding, Sir JAMES PURVES-STEWART gave an address on the subject of drunkenness, and particularly on the tests to be employed in assessing intoxication.

Sir James Purves-Stewart said that in the *Oxford Dictionary* a drunk man was defined as one who was overcome with liquor. This was not quite synonymous with alcoholic intoxication, because a person might have taken a mildly toxic dose of alcohol insufficient to overcome him or make him drunk. At what stage of alcoholic intoxication was a man to be regarded as drunk? According to a legal dictionary, no statutory definition of drunkenness existed, and a man might be held drunk in connexion with one offence when he would not be held drunk in connexion with another. The degree of intoxication which would make an engine-driver drunk if he were driving an express train would not legally make him drunk if he were walking

The well known surgeon, Professor TRENDLENBURG, has recently died in Berlin at the age of 80.

Dr. ALBERT NARATH, who was professor of surgery in the University of Utrecht from 1896 to 1906, when he succeeded Professor Czerny in the chair of surgery at Heidelberg University, has recently died at the age of 59.

The deaths are announced of Dr. FRIEDRICH FEHLEISEN, the German surgeon of San Francisco, who discovered the *Streptococcus erysipellatis* in 1883, and of Professor MÖRGENROTH, director of the chemotherapeutical department of the Robert Koch Institute for Infectious Diseases, Berlin.

Universities and Colleges.

UNIVERSITY OF OXFORD.

THE degree days this term are Thursday, January 22nd, Saturday, February 14th, and Saturday, March 28th. The hour is 2.30 p.m.

Radcliffe Travelling Fellowship, 1925.

An examination for a Fellowship of the annual value of £300, and tenable for two years, will be held in Hilary Term, 1925, beginning on Tuesday, February 17th, at 10 a.m. Candidates must have passed all the examinations required by the University for the degree of Bachelor of Arts and for the degree of Bachelor of Medicine. They must not have exceeded four years from the time of passing the last examination required for the B.M. degree. The examination will occupy four days. Papers will be set in physiology, pathology, and preventive medicine, and a subject will be proposed for an essay. There will also be a practical examination in pathology. Any candidate desiring to offer in addition a special branch of either medicine or surgery must send notice of this to the Regius Professor of Medicine on or before February 4th. The successful candidate must before election declare that he intends to devote himself during the period of his tenure of the Fellowship to the study of medical science and to travel abroad with a view to that study. The Fellowship will be vacated *ipso facto* by a Fellow who spends more than nine months in the whole within the United Kingdom. The Regius Professor of Medicine and the examiners present a yearly report on the work done by each Fellow to the electors, who may, if they think the report unsatisfactory, declare the Fellowship forfeited. Intending candidates should send their names, addresses, qualifications, etc., to the Regius Professor of Medicine, at the Dean's Office, Department of Medicine, University Museum, Oxford, on or before Wednesday, February 4th.

UNIVERSITY OF LONDON.

THE following courses of lectures have been arranged at the colleges indicated, and admission to them is free:

St. Bartholomew's Hospital Medical College (Physiology Department, 6, Giltspur Street, E.C.1). Four lectures on the physiology of plain muscle, by Professor C. Lovatt Evans. The first was delivered on Wednesday, January 14th; they will be continued on January 21st and 28th, and February 4th, at 5 p.m.

University College, Gower Street, W.C.1. Three lectures on the anatomy and physiology of the sympathetic innervation of the striated muscle, prepared by the late Professor John Irvine Hunter (University of Sydney), will be delivered by Professor G. Elliot Smith, F.R.S., on Mondays, January 19th, 26th, and February 2nd, at 5 p.m. Six lectures on the physiology of reproduction, by Dr. A. S. Parkes, on Thursday, January 22nd, 29th, and February 5th, 12th, 19th, and 26th. Twelve lectures on the physiology of muscle and nerve, by Professor A. V. Hill, F.R.S., on Fridays, January 23rd, 30th, February 6th, 13th, 20th, 27th, March 6th, 13th, 20th, and 27th, and April 3rd and 10th.

King's College, Strand W.C.2. Eight lectures on carbohydrate metabolism, by Dr. J. A. Hewitt, on Mondays, January 19th and 26th, February 2nd, 9th, 16th, 23rd, and March 2nd and 9th.

Attendance at Professor Hill's course of lectures at University College, and Dr. Hewitt's course at King's College, is recognized in connexion with the B.Sc. (Honours) degree in physiology.

ROYAL COLLEGE OF SURGEONS OF ENGLAND.

A QUARTERLY council meeting was held on January 8th, when the President, Sir J. Bland-Sutton, was in the chair.

Examinations and Diplomas.

At the December examination in anatomy and physiology for the Fellowship 116 candidates were examined, of whom 41 were successful.

Diplomas in the subjects indicated were granted jointly with the Royal College of Physicians to the following:

D.P.H.—Dora M. Berry, J. Bevan-Jones, Hilda A. Bond, N. Briggs, W. H. Brodie, E. B. Brooke, Ellinor M. Burnett, E. H. Cluver, E. A. Coldrey, A. Y. Dabholkar, A. A. D-nham, Evelyn B. G. Ewen, C. Glen, Gertrude E. Harre, Eva M. Johnson, J. Kapoor, Margherita M. Lilley, A. Mitchell, W. E. M. Mitchell, R. A. Olphert, I. M. Rattray, G. O. E. Reffell, L. R. Shore, H. K. Snell, Eleanor C. E. Stone, Eileen M. Turner, G. R. West.
DIPLOMA IN TROPICAL MEDICINE AND HYGIENE.—T. N. Banerjee, K. S. Captain, R. P. Cormack, D. M. de Silva, W. H. Dye, D. H. C. Given, H. P. Hacker, R. J. Harlev-Mason, D. Hynd, Honoria S. Keer, R. N. Khosla, G. Louw, Una F. M. Morton, S. L. Navaratnam, D. R. Nayar, J. A. O'Flynn, H. C. E. Quinn, C. F. Shelton, P. N. Suri, E. W. Wade, H. O. Watkins-Hitchford.

DIPLOMA IN PSYCHOLOGICAL MEDICINE.—A. H. G. Burton, C. H. Comerford, E. H. Connell, G. W. T. H. Fleming, F. McLagan, W. G. Masfield, G. Somerville, M. L. Sutcliffe.
DIPLOMA IN LARYNGOLOGY AND OTOTOLOGY.—N. S. Carruthers, B. Friedman, F. B. Gilhespy, W. G. R. Hore, G. W. Rob-nson, D. A. Thomson.

Medals.

Mr. Richard Higgins Burne, M.A., was awarded the honorary gold medal of the College in recognition of his valuable services to the College as Curator of the Physiological Department of the Museum and his important contributions to biological science.

The John Hunter medal with the Triennial Prize of £50 was awarded to Mr. W. E. Le Gros Clark for his researches in anatomy.

University of Bristol.

Mr. Percy Sargent was appointed a member of the Court of the University of Bristol in the vacancy occasioned by the retirement of Sir D'Arcy Power.

Court of Examiners.

The vacancy occasioned by the expiry of Mr. John Murray's term of office on the Court of Examiners in February next will be filled up at the ordinary meeting of the Council.

ROYAL FACULTY OF PHYSICIANS AND SURGEONS OF GLASGOW.

At the monthly meeting held on January 12th the following were admitted as Honorary Fellows of the Faculty: Sir Humphry D. Rolleston, Bt., K.C.B., M.A., M.D., Hon. LL.D., D.C.L., and D.Sc., President of the Royal College of Physicians of London; Sir Archibald E. Garrod, K.C.M.G., M.A., M.D., Hon. LL.D. and M.D., F.R.C.P., F.R.S., Regius Professor of Medicine in the University of Oxford; Lieut.-Colonel Sir Leonard Rogers, C.I.E., M.D., B.S., F.R.C.P., F.R.S., F.R.C.S., I.M.S.(ret.), late Professor of Pathology in the Medical College, Calcutta.

T. J. Honeyman, M.B., Ch.B., was admitted (after examination) as a Fellow of the Faculty.

Medical News.

THE medal founded by the Royal Anthropological Institute as a memorial to the late Dr. W. H. R. Rivers, F.R.S., who was president of the Institute at the time of his death, has been awarded to Dr. Alfred C. Haddon, F.R.S., reader in ethnology in the University of Cambridge, in recognition of his work in New Guinea, Torres Strait, and Borneo. The medal, which is awarded for meritorious anthropological work in the field, has been struck by the Royal Mint, and bears the bust of Dr. Rivers on the obverse. It will be presented at a meeting of the Institute at the London School of Economics on January 27th at 8.30 p.m.

THE annual meeting of the Royal Microscopical Society will be held at its house, 20, Hanover Square, London, W.1, on Wednesday next, January 21st, at 7.30 p.m. The president, Mr. A. Chaston Chapman, F.R.S., will deliver an address on the yeasts: a chapter in microscopical science. The Industrial Applications Section will meet on the following Wednesday, January 28th, at 7.30, to hear and discuss a number of communications on the use of the microscope in the dairying industry.

THE Fellowship of Medicine announces that on January 20th Sir Arbuthnot Lane will deliver a lecture on the treatment of fractures, at 5.30 p.m., at the Royal Society of Medicine. On February 16th, at the Prince of Wales's General Hospital, a fortnight's intensive course will begin, and special demonstrations in the wards and the out-patients' departments. Each afternoon, at 4.30, a lecture will be given free to members of the Fellowship. Two demonstrations will be given at the North-Eastern Fever Hospital and the London County Council Mental Hospital, Southgate. From February 2nd to 21st a combined course in diseases of children has been arranged by Paddington Green, Victoria Hospital, and the Children's Clinic; two sessions will be held daily. At the St. John's Hospital for Diseases of the Skin a month's post-graduate course will start on February 2nd. There will also be a three weeks' course from February 2nd at the Chelsea Hospital for Women. At the London Lock Hospital a course has been arranged from February 2nd to 28th dealing with the newer methods for combating venereal disease. A series of eight clinical demonstrations on tropical diseases, extending over four weeks, will be given at the School of Tropical Medicine from February 3rd. Early application for entry to all these courses should be made to the Secretary of the Fellowship of Medicine, 1, Wimpole Street, W.1, from whom copies of each syllabus may be obtained.

A FRESH course of post-graduate lectures (free to medical practitioners) was commenced at the Hospital for Sick Children, Great Ormond Street, W.C., on Thursday last, when croup was discussed by Dr. Pearson. On Thursday next, at 4 p.m., Dr. Frew will speak on tonsils and adenoids. The lectures will be continued on succeeding Thursdays at 4 p.m. up to and including April 2nd.

THE spring courses of lectures and demonstrations at the Royal Sanitary Institute (90, Buckingham Palace Road, S.W.1) start on January 26th, at 5.30 p.m., with an introductory lecture by Professor H. R. Kenwood, C.M.G. The course for sanitary officers begins on January 28th, and comprises the subjects for examinations of the Institute and the Sanitary Inspectors' Examination Board. The course for health officers and child welfare workers begins on January 30th, and is intended as a preparation for the health visitors' examination of the Royal Sanitary Institute. The course for meat and food inspectors begins on February 6th.

At a meeting of past and present women students of St. Mary's Hospital, London, held on November 27th, 1924, it was decided to form an association, to be known as the St. Mary's Medical Women's Association. Its objects are those of a social club and a mutual aid society. Any woman from St. Mary's who may not have received notice of its formation is asked to communicate with the Honorary Secretary, Mrs. Bolton, East Weald, Bishop's Avenue, N.2.

THE Royal Sanitary Institute will celebrate next year the jubilee of its foundation. It was founded in 1876 to aid in carrying out the provisions of the general Public Health Act of the previous year.

THE Central Midwives Board for England and Wales met on January 8th, with Sir Francis Champneys, Bt., in the chair. The Board dealt with a letter from the Ministry of Health suggesting a further alteration in the new rules as to training. It was decided that during the remainder of the year the usual day of meeting of the Board be the first Thursday in each month (except August and September).

THE King of Italy has conferred the Grand Cross of the Order of the Crown of Italy upon Dr. A. Castellani, C.M.G., physician to the Italian Hospital, London, and lecturer in the London School of Hygiene and Tropical Medicine.

THE Astor silver challenge shield, awarded annually by the National Baby Week Council for the most effective Baby Week campaign, has been won for 1924 by Leicester Health and Baby Week Committee. Hull and West Bromwich came next in order of merit, each receiving the same number of marks.

THE sum of £55,643 has been raised as the result of the recent dinner of the Lord Mayor of London at the Mansion House in aid of St. Thomas's Hospital.

AT the twenty-first congress of the Italian Society of Dermatology held at Padua recently papers were read by Professor Tommasi on the treatment of syphilis and by Professor E. Bizzozero on experimental cancer.

THE *Archivio Italiano di Otolologia, Rinologia e Laringologia*, which has hitherto been published every two months, has now become a monthly publication.

DR. C. LADAME has been appointed to the chair of psychiatry in the University of Geneva in succession to Dr. R. Weber, who has been made emeritus professor.

Letters, Notes, and Answers.

Communications intended for the current issue should be posted so as to arrive by the first post on Monday or at latest be received not later than Tuesday morning.

THE telephone number of the BRITISH MEDICAL ASSOCIATION and BRITISH MEDICAL JOURNAL is Gerrard 2630 (Internal Exchange). The telegraphic addresses are:

EDITOR OF THE BRITISH MEDICAL JOURNAL, Aitiology Westrand, London.

FINANCIAL SECRETARY AND BUSINESS MANAGER (Advertisements, etc.), Articulate Westrand, London.

MEDICAL SECRETARY, Mediscera Westrand, London.

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.

"P. A. R." asks for advice as to the best apparatus to help an ordinary case of senile deafness.

DERMATITIS EXFOLIATIVA.

DR. M. W. BROWDY (London) writes: I would advise "B. A." to give non-specific protein therapy a trial. Occasionally remarkable results are obtained.

INCOME TAX.

Subscriptions.

"A. W." holds a public appointment and is claiming deductions from the assessment on his salary in respect of subscriptions to medical societies and institutes and for maintenance of his professional library. The deductions have been refused, and "A. W." has given notice of appeal.

* * These expenses would be allowable if the profits were chargeable according to the rules of Schedule D; the question is

whether, as the revenue authorities contend, they are excluded by the stricter rule of Schedule E, under which the emoluments of a public office are assessed, which is as follows: "If the holder of an office . . . is necessarily obliged to incur . . . out of the emoluments thereof the expenses of travelling . . . or otherwise to expend money wholly, exclusively, and necessarily in the performance of the said duties there may be deducted the expenses so . . . incurred." The view taken by the authorities is that expenses of this kind are not "necessary," unless the appointing authority requires the officer to be a member of the society or institute as a condition of his retaining the appointment. This is a strict application of the word, but it must be admitted that it is difficult to qualify it. A judgement delivered within the past two months by the Master of the Rolls, in the case of *Ricketts v. Colquhoun*, contains observations which, although the expenses by "A. W." were in some ways dissimilar from those under discussion, suggest that the courts would apply this rule strictly—for example:

"It is the duty of this court to adhere closely and accurately to the actual words of Rule 9, which are of general application to all holders of offices which come within its ambit," and "I think the words 'necessarily obliged' are to be read as meaning this, that where an obligation is imposed upon the holder of an office which *ex necessitate* of the office compels him to make outlays . . . it is after you have fulfilled that condition that you first begin to consider what is the possible expenditure that may be deducted."

It will be seen that the trend of these observations is towards the Revenue point of view, and we do not think "A. W." is likely to succeed unless he can show that the appointing authority stipulates for membership, etc., and so can bring himself within the *ex necessitate* condition.

Arrears.

"A. K." received on December 24th, 1924, a demand for alleged arrears of tax for 1918-19, that being the first intimation received that any arrears were claimed. He asks: Is there any time limit in such cases?

* * An assessment to income tax for the year 1918-19 is invalid unless made by April 5th, 1922. If the assessment in question were made in time it is difficult to understand why "A. K." was not notified thereof before December 24th, 1924. We suggest that he should tell the collector that he did not receive any previous notice of the assessment, and that he wishes to be informed (1) when the assessment was signed by the Commissioners, (2) when the formal statutory notice was issued, and (3) to what address it was sent.

Assessment of Firm.

"C. C. E." bought a one-fifth share in a practice as from April 1st, 1924. The inspector of taxes refuses to allow him to deduct from his share of the firm's income tax assessment his own expenses subsequent to April, 1924.

* * This is correct. His liability is not direct but only as a member of the firm; it is the firm which is assessable on the past average profits of the practice, and only the expenses incurred in the years covered by the period of average can be deducted. It may be added that the acceptance of "C. C. E.'s" claim would lead in most cases to the double allowance of expenses incurred in such circumstances. He may, however, wish to bear in mind the fact that if from some specific cause (to be alleged and, if required, proved) the profits of the firm fall off in the year 1924-25, then the whole firm (not merely "C. C. E.") can claim to have the average assessment set aside and the actual net profits of the practice substituted.

Receipt of Rent for Rooms.

"L. A." refers to an answer given in our issue of December 13th, 1924, and supplies some further particulars. His account has been advised that the receipt of rent for unfurnished rooms should not reduce the amount previously claimed as representing the professional portion of the premises.

* * It is assumed that the premises form an undivided whole. "L. A." is entitled to deduct such a portion of his rent as is reasonable. We are of opinion that a claim to exclude consideration of the rent received for the subletting would not succeed on appeal. The obvious intention of the statutory provisions is to allow proper amounts for expenses, and unless the rent received is set against the rent paid before a proportion is struck the result is to make an allowance which would be unreasonable. For example, on the ordinary 50 per cent. basis of division the claim would work out on that basis as follows:

Rent and rates paid	£225 0 0
Proportion applicable to practice	112 10 0
Rent and rates received from subletting	130 0 0

It seems impossible to allege that it is reasonable to deduct £112 10s. when the house costs £95 only inclusive of the private portion of the premises.