

would be 44,080.⁹ This result encourages us to believe that the $SbCl_3$ test is trustworthy for assaying the vitamin A value of halibut-liver oils of high potency. We are inclined to believe that solvent extracted oils, of which some are on the market, should be examined by applying the test to the unsaponifiable fractions.

It is a curious fact that, although the liver of the halibut may contain 20 to 30 per cent. of oil, the direct treatment with live steam—such as will readily liberate the same proportion of oil from cod livers—does not break up the tissue and release the oil. Considerable modifications of the steaming process have to be employed before the yield is entirely satisfactory. Lovern¹ has also reported the poor yield derived from direct steaming. In order to ascertain whether this curious difference in behaviour is due to the fat being distributed in a different manner in the two tissues, sections of the two livers were submitted to microscopical examination after staining with Sudan III, but except for the fact that halibut liver appeared to contain slightly more connective tissue than did the cod liver, no marked difference was observed. As soon as fresh livers become available from the spring catch this problem will be further examined.

Our thanks are due to Dr. MacWalter for his spectrophotometer determinations, and to Mr. G. Napier for assistance in making the estimations of the "blue value" of various oils and concentrates.

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EFFERENT FIBRES IN THE ILIO-INGUINAL NERVE AND THEIR RELATION TO INCISION FOR APPENDICECTOMY

BY

HENRY J. WADE, B.Sc. MANCH.

(From the Department of Anatomy, University of Manchester)

A number of observers have noted that a right inguinal hernia may follow the McBurney muscle-splitting incision, and one authority has placed its occurrence as high as 30 per cent. The cause of the hernia has not been exactly determined, but Southam¹ has recently advanced evidence which strengthens considerably the view that this unfortunate sequel arises from interference with the ilio-inguinal nerve. At the operation for the cure of the inguinal hernia a piece of the ilio-inguinal nerve was excised in three cases. Subsequent examination of the excised portions of nerve showed partial degeneration, and the histological appearance was consistent with compression at a higher level by scar tissue. It is well known that the ilio-hypogastric nerve may partially or completely replace the ilio-inguinal, and there is reason to believe that both should be under suspicion when one attempts to discover the origin of the inguinal hernia after the muscle-splitting operation. Most anatomical books refer somewhat vaguely to the distribution of these two nerves to the muscles of the abdominal wall, and it was with the intention of procuring more precise knowledge that twenty dissections have been undertaken.

After exposure of the muscles of the lower part of the abdominal wall the ilio-inguinal nerve was secured in the inguinal canal, and carefully traced proximally and distally to its finest ramifications. A gross study was

made, and, in addition, several pieces of muscle were removed with the endings of the nerve and were subjected to microscopical examination. The results of this investigation may be summarized as follows:

1. The lower fibres of the transversalis abdominis and internal oblique muscles—including those which are inserted by the conjoint tendon—receive a considerable supply from the ilio-inguinal nerve, and also from the complex plexus formed by this nerve and the ilio-hypogastric as they lie between the two muscles.
2. The presence of a constant branch from the ilio-inguinal, or the nerve replacing it, to the region of the anterior superior iliac spine to supply the oblique muscles and the integument.
3. The dissections showed that the ilio-inguinal and ilio-hypogastric nerves are closely related and form a plexus, but it is evident that the former is distributed to the internal oblique and transversalis (and in a few instances also the external oblique), while the latter innervates only the oblique muscles.

It is apparent from this investigation that a considerable proportion of the lower fibres of the internal oblique and transversalis muscles receive their innervation from the ilio-inguinal and ilio-hypogastric nerves, and that interference with the function of the former alone is likely to cause appreciable muscle weakness and predispose to the development of an inguinal hernia. My dissections show that the McBurney muscle-splitting incision may lead to implication of these nerves above the point at which fibres are distributed to muscles, but it does not seem possible for any motor disability to result from damage to the nerves in the field of the operation for the radical cure of an inguinal hernia. As regards the ilio-hypogastric nerve, the latter statement is supported by Andrews,² who failed to obtain any muscular contraction on stimulating the distal end of the nerve in the inguinal canal.

CONCLUSIONS

1. Injury to the ilio-inguinal nerve, especially if it is associated with damage to the ilio-hypogastric nerve, will lead to appreciable weakness of the fibres of the internal oblique and transversalis muscles which are inserted by the conjoint tendon.
2. Such weakness must predispose to the development of an inguinal hernia.
3. Muscular weakness will follow injury to the nerve, or nerves, at the level of the McBurney muscle-splitting operation, but not from damage in the inguinal canal.

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Vol 83

Memoranda

MEDICAL, SURGICAL, OBSTETRICAL

SIGMOID IMPLANTATION OF URETERS FOR GROSS VESICO-VAGINAL FISTULA

The condition of those patients suffering from intractable vesico-vaginal fistula is so utterly miserable that any means available for their relief should be tried, even though of a drastic nature. The two patients whose cases are here reported were in a horrible state, offensive alike to themselves and to their neighbours. Constantly soaked in urine, and suffering from extensive and painful excoriation of the thighs, they deeply appreciated the relief obtained by the diversion of urine to the bowel, and the mental and physical change effected was a pleasure to see.

CASE I

A married Turkish woman, about 35 years old, had a difficult confinement in her village two years previously, following which she was extremely ill for two weeks. During

this illness she noticed that she was unable to control her bladder, since when she had been constantly saturated with urine. On examination the exploring fingers in the vagina passed immediately upwards to the fundus of the bladder, and could be felt through the abdominal wall. The floor was practically absent.

First Operation.—On December 1st, 1931, the abdomen was opened by a low left paramedian incision; the left ureter was mobilized and carefully divided, and, after the method of Stiles, one and a half inches of it were implanted into the sigmoid. No ureteral catheter was employed, but Mayo's catgut "urine guide" was used and a tube inserted in the rectum. About the third day the temperature rose to 104°, and the patient complained of pain over the left kidney. The wound healed normally, but for six weeks the patient continued, from time to time, to have recurring attacks of pyrexia and pain. She was then discharged. Very little urine was passed per rectum during the first month, after which period it began to increase.

Second Operation.—On March 19th, 1932, the abdomen was opened by a right paramedian incision and the right ureter was located and mobilized. The transplantation was effected into the lower sigmoid. The convalescence after this operation was less stormy, though there was some pyrexia and pain; she was discharged at the end of a month. Present condition is very satisfactory. She has good rectal control, and her general health has greatly improved.

CASE II

A married Greek woman, about 40 years old, had a difficult confinement about four years ago, followed by loss of bladder control and constant leakage of urine. Examination revealed a condition of the bladder almost identical with that of Case I, the examining fingers, through a large defect, coming directly in contact with the abdominal wall. The patient was in a very miserable, almost suicidal, condition, and was willing to submit to any intervention.

First Operation.—On August 31st, 1932, the abdomen was opened by a right paramedian incision, and the right ureter, which was considerably enlarged, was isolated, divided, and implanted at the recto-sigmoid junction. A rectal tube was inserted. The patient made an uninterrupted recovery, devoid of pain or fever. There was an immediate local improvement, and urine was regularly voided by the bowel.

Second Operation.—On September 28th, 1932, the abdomen was opened by a left paramedian incision, and the ureter was transplanted into the sigmoid loop; a rectal tube was inserted. There were no complications, and the patient was discharged, well and with good control. So far as I have been able to ascertain both these patients are in good health and quite content. The average period of rectal control at present is about three hours.

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F.R.C.S.Ed.

Department of Health, Cyprus.

Reports of Societies

PAIN AND THE NASAL ACCESSORY SINUSES

At a meeting of the Medical Society of London on March 27th, with Sir JOHN BROADBENT, Bt., in the chair, a discussion took place on headache and pain in relation to chronic inflammation of the nasal accessory sinuses. The opening papers by Mr. HERBERT TILLEY and Dr. WILFRED HARRIS are published elsewhere in this issue.

Mr. LIONEL COLLEDGE referred to the question of pain in the region of the frontal sinus when the sinus itself was absent or scarcely developed. This was a rare condition, but he could recall three definite cases in which the pain was very severe, though the x-ray photographs showed the frontal sinus to be absent, the region being occupied by what appeared in the photograph to be simply a clouded area. Ultimately in all these cases an incision was made, and very vascular bone was found in the area concerned. When this was removed the relief was immediate. It was possible that in these cases the pain was due to pressure on the supraorbital nerve; there might be hypertrophy or hyperplasia of the bone com-

pressing the nerve. There was no question but that many unnecessary nasal operations were done for neuralgias.

Mr. F. A. WILLIAMSON-NOBLE, speaking as an ophthalmic surgeon, said that it would be very useful to discover some ready means of ascertaining whether a given headache was due to an error of refraction or not. He had been told that if the headache was made worse by the patient putting his head down it suggested sinus trouble rather than an uncorrected error of refraction. Many people appeared to have a headache not related to the eyes, and yet it was cured by glasses. He had known cases where headaches had been cured by ordering the wrong glasses as well as by ordering the right ones. He had found the condition improved greatly by means of eye exercise, or, again, after slight correction for astigmatism.

Mr. J. F. O'MALLEY referred to some oscillographic tracings he had taken on air-pressure variations in the sinuses. This work had revealed a good many interesting results having a bearing on the question of whether there was a vacuum in the air space or not. It seemed to him to be certainly possible to have a vacuum in a long tortuous frontal nasal duct. The question of the vacuum in relation to pain was one which had interested him for a long time, and was of special importance in trying to explain periodic frontal pain. There was a peculiar pain commonly attributed to sinus disease which he did not think was due to that cause at all. This occurred very frequently in relation to an acute antrum suppuration. The patient got up in the morning free from pain. About 10 o'clock pain set in, and became increasingly severe until about noon, when it became impossible for him to do anything. Then it gradually eased off in the afternoon, and disappeared completely until the next day. He had had at least six antral cases of that kind during the last year. He explained his view of the mechanism of the condition. There was an infected process in the frontal nasal duct. When the patient got up in the morning the lining of the duct was so swollen that there was no air going in or out, but as he entered on the day's activities the lining began to shrink, and a certain amount of air entered, causing for a time an intensity of pain owing to the swelling. With further shrinkage, however, more air would enter and restore the atmospheric pressure, so that the pain would disappear until the following day.

Mr. W. M. MOLLISON referred to a case of a dental mechanic who while at work had the most intense pains over the right maxillary region. Nothing could be found wrong with him, and an operation performed on his antrum yielded no result. The moment he went away for a holiday, however, the pain left him. Dr. Harris had inferred that such cases occurred only in women, but this was in a man. The speaker had also seen a girl with acute pain in her right ear for two days; nothing wrong could be found on that side, but she had a carious tooth in the opposite jaw, and that having been extracted her pain disappeared. Mr. Tilley had said that the inferior maxillary nerve seldom had any apparent connexion with pain about the sinuses. The speaker had come across a girl who had complained of severe pain for six months in the left ear, which was accompanied by acute pain in the left eye. The skiagrams were quite normal, but she had an unerupted third molar on the left side, and, that being extracted, the pain both in the eye and in the ear immediately disappeared. Pain in the ear in such circumstances was a commonplace observation, but he thought the pain in the eye might be explained by reference to the second division of the fifth nerve, which supplied the periosteum of the orbit. Mr. HAMBLEN THOMAS described the case of a woman who came complaining of pain on the inner side of the right eye. Nothing could be found in the right nasal sinus to account for it, but she had an infected left antrum, and on opening this and draining it the pain in the right eye disappeared. Mr. Tilley had done well to draw attention to the need for being careful in operating for headaches in women which might be due to sinuses. Women often had pain and congestion in the frontal region during the menstrual period. He knew of one girl who used to have, during her periods, bleeding from the middle turbinate. Such pain in women also occurred at about the menopause. If operation was done,

CURE AND PREVENTION

The fact that emerges from a study of qualified privilege and of the cases in which it has been an important issue is that the law will ultimately protect a doctor who has acted in absolutely good faith in the execution of a duty or in the protection of a legitimate interest. If the occasion is privileged, the judge will rule that the jury cannot find a verdict against him unless he has been guilty of an improper motive, and if his motives have been absolutely proper he will get the verdict. Meanwhile, however, he has gone through several months of bitter anxiety and unpleasantness. He has had to bear the ill will of the plaintiff and the threats of his solicitors; his practice may have suffered damage, not only because much of his working energy has been diverted, but also because a certain number of patients will always leave a doctor about whom there is any public gossip whatever; he has had to consult solicitors and pay the costs of their advice and of the services of counsel; he has had to leave his practice in someone else's hands while he attended the hearing of the case; and he has had to undergo the ordeal of cross-examination with the object of proving him a trafficker in malicious falsehoods. If he wins his action he will be awarded costs, but these will not cover the remuneration which his solicitor is quite properly entitled to demand for his services. Still less will they compensate him for the demands the case will have made on his time and nervous energy, and the damage it will have done to his practice. How in the face of these considerations, which can hardly be new to any medical man, there still remain any practitioners who are not members of one of the large protection societies it is impossible to conceive. If a member of one of these bodies is threatened with proceedings for defamation and is innocent, he has only to fall back on the powerful aid of the society, which employs legal advisers specially skilled in all the law relating to medical practice.

LONDON CLINIC AND NURSING HOME

In the Chancery Division, before Mr. Justice Maugham on March 27th, the affairs of the London Clinic and Nursing Home, Limited, of Harley Street and Devonshire Place, again came forward on an application by certain of the unsecured creditors for a winding-up order. (The previous proceedings were reported in the *Journal* of March 11th, p. 438.) It was stated on behalf of these creditors that the evidence as analysed showed that the business was still being carried on at a loss, and that there was no sign of likely sale of the company's property, while at the same time debenture interest was mounting up. The application was opposed by the first and second debenture holders and by certain secured and unsecured creditors—the latter, however, being also debenture holders—on whose behalf it was pointed out that any winding-up order must shake public confidence and prejudice the possibility of sale. It was stated that the average number of patients during the last week or two had been 100, and that there were now 105 patients in the home, and at the average weekly charges there had been no loss during the last three weeks. A summons for sale by tender had been before Mr. Justice Bennett, and was standing over until May 1st. The period of management by the Receiver had been extended to May 29th. It was important if there was to be a sale that nothing should prejudice the goodwill. With 100 patients at the average room-rate of twelve guineas per week, and including the rents from the under-leases, ordinary running costs would be covered. The nursing home had accommodation for 202 patients.

Mr. Justice Maugham said that he well understood the feeling of indignation which underlay the presentation of the petition by a firm which had supplied goods and equipment to the company. On the other hand, he had to consider the substantial interests of others in the assets. The buildings had been constructed for a special purpose, and it would be almost impossible to convert them except at a disproportionate expenditure. Any immediate step for the purposes of sale, or even sale within a reasonable time, would result

in a sum being recovered which would not be more than sufficient to pay the debenture holders in full, even if sufficient to reach that amount. The result of a winding-up order would give no pecuniary advantage to the petitioners or to any other unsecured creditors, and it would be a pity if the court were so logically minded as to shut its eyes to the fact that if a large and important business such as this was being sold by or under supervision of the court it was likely to realize a smaller sum than it would do if the company was still alive and there was hope of some reconstruction or scheme of arrangement. To wind up the company must seriously prejudice the number of future reservations and do considerable damage to the prospects of sale. In view of the fact that a summons for sale by tender would come before Mr. Justice Bennett again on May 1st, his lordship ordered the petition to stand over until the first petition day after May 1st, by which time matters might have been clarified.

Universities and Colleges

UNIVERSITY OF OXFORD

The Radcliffe Prize for the furtherance of medical science in the University has been divided between Dr. R. S. Creed, Fellow and Tutor of New College, and Dr. K. J. Franklin, Fellow and Tutor of Oriel College.

Frank Hawkins, B.M., University College, has been elected to the Radcliffe Travelling Fellowship.

UNIVERSITY OF LONDON

Mr. W. R. Spurrell has been appointed Reader in Physiology at Guy's Hospital Medical School as from October 1st.

Sir Holburt Waring has been appointed Governor of East London College.

UNIVERSITY OF LIVERPOOL

The following candidates have been approved at the examinations indicated:

DIPLOMA IN MEDICAL RADIOLOGY AND ELECTROLOGY.—(Part A): J. R. Burrows, T. P. Twomey.

D.P.H.—(Part I): P. L. C. Carrier, Mary Coutts, P. P. Fox, D. O. Hughes, E. R. Jones, D. F. Morgan, V. T. Naidu.

DIPLOMA IN TROPICAL MEDICINE.—M. M. Ghosh, S. Jackson, N. A. Kuraishy, J. F. Luke, R. B. Mathur, B. S. Nanjiani, E. F. Thompson, G. R. Walker, F. Bando, S. S. Banker, Greta Lowe, S. E. Onwu, A. Rosenbloom, E. G. Williams, F. D. Zau.

UNIVERSITY OF LEEDS

The following candidates have been approved at the examinations indicated:

M.D.—G. Armitage, H. Broadbent, D. W. Currie, J. F. Galpine, F. Grundy.

FINAL M.B., Ch.B.—(Part I): E. C. Allibone, Mary Barraclough, J. Benn, D. Bickler, F. M. Brook, E. Brown, F. B. Coates, I. Cohen, G. M. Davies, D. H. Drake, H. W. Gothard, J. C. Hutchinson, R. S. Illingworth, B. Jackson, K. I. Johnstone, G. J. Kearney, M. B. Khan, N. Lissimore, W. Lomax, O. C. Lord, L. Nagley, A. B. Raper, H. R. Rollin, H. S. Shucksmith, G. N. Watson, L. A. Westwood. (Part II): F. Badrock, G. W. Blomfield, Kathleen S. Bruce, F. L. Cane, C. D. Clark, O. E. Fisher, J. Gibson, J. H. Hudson, M. Lask, Vida L. Liddell, K. O. Milner, W. Sharp, S. Suvi, W. H. Tod, J. F. Warin, N. Wood. (Part III): *J. Gibson, *K. O. Milner, F. Badrock, G. W. Blomfield, Kathleen S. Bruce, F. L. Cane, C. D. Clark, H. Featherman, O. E. Fisher, J. H. Hudson, M. Lask, Vida L. Liddell, S. Suvi, W. H. Tod, N. Wood.

D.P.H.—J. N. Hill.

The Infirmary Scholarship and Littlewood Prize has been awarded to J. A. Rhind.

*Second-class honours.

UNIVERSITY OF ST. ANDREWS

Among those chosen by the Senatus Academicus to receive the honorary degree of LL.D. at the graduation ceremony on June 13th is Professor C. Neuberg, director of the Kaiser Wilhelm Institut für Biochemie, Berlin.

We have to announce the death, at the comparatively early age of 53, of Mr. ANDREW CHARLES, which took place in a Dublin nursing home. Born at Cookstown, Co. Tyrone, he qualified in medicine at the age of 21, and four years later became a Fellow of the Royal College of Surgeons of Ireland. He specialized in diseases of the skin, and gave particular attention to the treatment of cancer. His intensive study of the latter ultimately undermined his constitution. He was a born organizer, and his successful enterprises included the foundation in 1911 of the Skin and Cancer Hospital, Hume Street, Dublin, of which he was medical superintendent, and which is now a fully equipped hospital with all the most recent scientific apparatus for the treatment of cancer, including α ray, Finsen light, and radium, and the Erlangen symmetry apparatus. Mr. Charles was a Fellow of the London Dermatological Society. He leaves two sons, one of whom is Dr. R. C. Havelock Charles, and one daughter. His brother is Mr. Richard Charles, surgeon to the East Suffolk and Ipswich Hospital.

Medical News

H.R.H. Prince George has accepted the first presidency of the National Council for Mental Hygiene.

The Executive Committee of the British Orthopaedic Association announces that the Robert Jones gold medal and prize for 1932 has not been awarded.

The University of Bristol has arranged for a course of two lectures to be delivered to medical students and practitioners on the provisions of the National Health Insurance Acts. The lectures will be given by Dr. Jonas of Barnstaple at 3 p.m. on Thursdays, April 27th and May 4th, in the Anatomical Lecture Theatre of the University.

An intensive course in laryngology, rhinology, and otology will be held at the Central London Throat, Nose and Ear Hospital, Gray's Inn Road, W.C.1, from April 24th to May 20th. The course, which is especially suitable for D.L.O. students, will include an anatomy and physiology, and operative surgery classes, a practical course in peroral endoscopy, and a course in pathology and bacteriology.

The British Red Cross Society will hold a course of seven lectures and demonstrations on tropical hygiene on Mondays, Wednesdays, and Fridays, commencing April 21st, at 9, Chesham Street, Belgrave Square, S.W.1, at 5.30 p.m. The course will cover such questions as food, clothing, and medical and sanitary precautions necessary for health in hot countries.

At the next meeting of the Institution of Heating and Ventilating Engineers, on Wednesday, April 5th, at 7 p.m., in the lecture room, Home Office Industrial Museum, Horseferry Road, S.W., Mr. Bernard Oldham will read a paper on the application of refrigeration to air conditioning.

The Fellowship of Medicine and Post-Graduate Medical Association has arranged a series of demonstrations on certain aspects of surgical technique at 11, Chandos Street, W.1, on Wednesdays, at 8.30 p.m., during April. The demonstrations are as follows: April 5th, Mr. W. H. C. Romanis, operations on the brain and spinal cord; April 12th, Mr. Tudor Edwards, thoracic surgery; April 19th, Dr. G. F. Stebbing, radium and operative treatment of malignant glands of the neck; April 26th, Mr. Ernest Miles, abdomino-perineal excision of the rectum, followed by Mr. Lawrence Abel, surgery of the sympathetic nervous system. There will be an afternoon course in psychological medicine at the Maudsley Hospital, Denmark Hill, from April 24th to May 31st; an evening course in physical medicine at the London Clinic and Institute of Physical Medicine on Mondays and Wednesdays at 8 p.m. from April 24th to May 17th; and a week-end course in gynaecology at the Samaritan Hospital for Women, on April 29th and 30th.

A post-graduate course in midwifery for practitioners will be held at the Liverpool Maternity Hospital on April 20th, 21st, and 22nd; fee £2 2s. inclusive.

The following courses will be held this year at the Hamburg Institute for Tropical Diseases: June 1st to July 5th, malaria; August 7th to 26th, tropical diseases and medical parasitology (in Spanish); October 2nd to December 16th, tropical pathology and medical parasitology. Lectures will be given by Drs. Fülleborn, Giemsa, Nocht, Martini, Mühlens, Reichenow, and Weiss. Further information can be obtained from the Institute, Bernard Nochtstrasse 74, Hamburg, 4.

Two courses will be held this year at the School of Malariology in Rome, from July 3rd to September 16th. The first will deal with the agrarian and drainage aspect, and the second with the clinical side. Each course will include lectures, practical demonstrations, and excursions to malarial localities conducted by graduates in the various specialties concerned. At the end of each course diplomas will be awarded. For further details application should be made to the secretary of the Scuola Superiore di Malariologia, Policlinico Umberto 1, Rome.

National Baby Week will be held this year from July 1st to 7th. A conference on maternity and child welfare will take place on July 5th, 6th, and 7th at the Friends House, Euston Road, London. The executive committee of the National Baby Week Council has commended for special attention during the year the ways and means of preparation for parenthood and the formation of more fathers' committees at infant welfare centres. In the course of the week there will be a display of propaganda films in London. Particulars of the competitions arranged by this council and of the various activities of Baby Week may be obtained from Miss Norah March at the offices of the council, 117, Piccadilly, W.1.

The twenty-fourth Congress of the German Roentgen Society will be held at Bremen under the presidency of Professor R. Kienbock of Vienna from April 22nd to 24th, when papers will be read on the campaign against cancer, by Blumenthal of Berlin; the present state of radiological treatment of malignant tumours, by Holthusen of Hamburg; the methods of Roentgen treatment of tumours, by Schwarz of Vienna; the diagnosis of diseases of the gastro-intestinal canal, by Forssell of Stockholm; contrast methods in neurology, by Peiper of Frankfurt; and the physical principles of the biological effect of α rays, by Glocken of Stuttgart.

At the meeting of the Zoological Society of London on March 21st Mr. R. W. Harris exhibited, and made remarks upon, a cinematograph film illustrating the use of the Harris trap in the field for the capture of tsetse fly in Zululand.

The Bulletin for 1933 of the Pneumothorax Artificialis Association Internationale will be published shortly. The general secretary requests members to send their annual subscription of 20 lire to Professor Umberto Carpi, via Alberto da Giussano, 18, Milano, Italy. Members are also asked to send early information to the secretarial office about: (1) new publications on collapse therapy; (2) new technique and apparatus or instruments connected with collapse therapy; (3) any changes in the lists of doctors and establishments where artificial pneumothorax or other pulmonary surgery is practised.

The Cambridge University Press will publish shortly, on behalf of the *British Journal of Ophthalmology*, a book by Mr. R. R. James entitled *Studies in the History of Ophthalmology in England prior to the year 1880*.

The January and February issues of the *Calcutta Medical Journal* are largely devoted to epidemic dropsy, embodying papers read and discussions held on the subject by experts at six clinical meetings of the Calcutta Medical Club. Copies of the two issues, price Rs.2, may be had from the manager of the journal, 62, Bowbazar Street (second floor), Calcutta.

Messrs. H. K. Lewis and Co., Ltd., announce for publication in April a new work entitled *The Anatomy of the Eye and Orbit*, by Mr. Eugene Wolff, with 173 illustrations.

The annual report for 1932 of the council of the Cremation Society contains the information that two new crematoriums (at Southampton and Reading respectively) were established during the year, making twenty-four in all for Great Britain. The number of cremations throughout the country increased by 21.56 per cent., reaching a total of 6,315. Although this figure appears small in comparison with the half-million burials a year, the council anticipates a substantial rise in the number of cremations in the near future. Mention is made in the report of the joint conference of burial and cremation authorities held last July at Brighton, as the result of which steps are now being taken for the institution of a national council for the disposal of the dead. Addresses have been given in various places by the lecturers of the society. Reduced fees for cremation are available for those insured under the national health insurance scheme, and for their dependants; for the most part, the cost of cremation now compares favourably with that of earth burial. The profit and loss account shows a credit balance for the year not far short of £1,000. Lord Horder, Dr. H. T. Herring, and Dr. A. A. Mussen are members of the council of this society, which, it may be recalled, was founded by the late Sir Henry Thompson in 1874.

The Hungarian Ophthalmological Society has elected Mr. Leslie Paton and Mr. A. F. MacCallan as honorary members.

Geh. Rat. Professor Dr. Hans Horst Meyer, formerly professor of pharmacology at Vienna, celebrated his eightieth birthday on March 17th.

Professor A. Eiselsberg, the eminent Vienna surgeon, has been nominated an honorary member of the Société Belge de Chirurgie.

Letters, Notes, and Answers

All communications in regard to editorial business should be addressed to **The EDITOR, British Medical Journal, B.M.A. House, Tavistock Square, W.C.1.**

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QUERIES AND ANSWERS

Post-influenzal Tachycardia

"H. I. M." asks for suggestions in treating a case of persistent tachycardia following on an ordinary attack of influenza in December, 1931. Treatment has been rest, iron and arsenic (for acute anaemia now cured), potassium bromide, quinine hydrobromide, and calcium. Septic tonsils were enucleated in August last. General health is now good, but the patient readily tires. The pulse is 114-120 at rest.

Phlebitis after Childbirth

Dr. H. L. McCORMICK (Dennistoun) writes: I would suggest that "G. N. W." gives an extended trial to S.U.P. 36. This preparation seems to be of greatest value in those prolonged low inflammations of which phlebitis is a good example.

Nail-biting

Dr. F. W. MORTON PALMER (Teignmouth) writes: In reply to Dr. J. Kerr Muir (March 18th, p. 497), nail-biting in children is often caused by the presence of agnails. The cuticle at the base of the nail is stretched by the growing nail, to which it adheres, and splits to form the agnails. The nail is irritated, and the child endeavours to obtain relief by biting the free edge. Daily retraction of this cuticle by an orange stick will often cure the habit.

Income Tax

Purchase of House and Removal

"N. D." had a lease which expired, and a renewal could not be obtained. Being unable to rent suitable premises he bought a thirteen and a half years' lease of a house in the neighbourhood. He inquires as to the allowances due to him.

** Such portion of the cost of removal as relates to the professional furniture, equipment, etc., is allowable, as the removal was unavoidable. The cost of acquiring the property and of rendering it suitable for professional use is "capital" and is not allowable. Subsequent expenditure on the decoration, etc. (other than improvements), of the professional portion would be allowable. Where new carpets, linos, etc., were bought to replace those formerly in professional use the cost should be claimed and would be allowable except as regards the element of improvement as compared with the sizes, quality, etc., of the original carpets. As the ground rent of the new premises will presumably be less than the amount of the net Schedule A assessment, the proportion of the latter referable to the professional part of the house should be claimed in lieu of a proportion of the rent.

Payment for Wife's Services

"W. McC." inquires whether a deduction may be claimed for "salary paid to one's wife for her assistance in book-keeping and clerical work generally."

** Yes; such payments can be treated as allowable expenses, but, of course, should be kept down to what would be a reasonable payment for the clerical services rendered. The amounts must be actually paid—a mere book entry that the money is intended, or was intended, to be paid is not sufficient. The wife in such circumstances is assessable under Schedule E on the amount received by her, but is entitled to an allowance of £45 in respect of "wife's earned income." This £45 consequently represents the maximum net deduction obtainable.

Appointment: Subscription to B.M.A.

"J. E. S. L." has been informed by the inspector of taxes that under the case of *Simpson v. Tate* he cannot be allowed to deduct from the amount of his salary his subscription to the B.M.A.

** In the case quoted it was accepted as the fact that it was not a condition of the appellant's appointment that he should be a member of the society in question, but such membership was customary for county medical officers. On that the deduction was refused by the High Court, but apparently the reverse would have been the case if membership could have been shown to be a definite condition of the appointment.

First Year of New Partnership

"X. Y." became a partner in a firm as from January 1st, 1932; he had formerly been an assistant, apparently in the same practice. He is assessed in respect of his third share in the partnership, and is informed that he cannot deduct his car expenses of 1932. Is this correct?

** In such circumstances the partners (including any outgoing partner) can combine to require that the practice shall be regarded as having stopped at December 31st, 1931, and started again at January 1st, 1932. If that were done the cash basis would have to be discarded and the new firm would be chargeable for 1932 on its earnings of that year on a bookings basis. The change to that basis would be troublesome, and might, of course, affect the other partners adversely. Further if, as we gather, "X. Y." was an employee in the same practice in 1931, his salary,