

The milk in the two churns was then kept for 23 hours at 20° C., when it was found that:

The unstrained milk contained 800 bacteria per c.cm.
The strained milk contained 236,000,000 bacteria per c.cm.
The unstrained milk was sweet at the end of 90 hours.
The strained milk was sour in 14 hours.

It will be noticed that both samples of milk had remained in the churns in which they were placed at the farm. It is clear from this, and from many other experiments and observations recorded in the report, that milk collected in sterilized vessels and unstrained, is very much less contaminated, and has a much longer life of usefulness than milk collected and treated in the usual way. The postponement of souring has obvious economical advantages. Milk which remains sweet for two or three days can be used to meet the fluctuating demand for fresh milk, and the surplus may still be utilized in various ways.

I have come to the conclusion that to obtain a clean milk supply certain conditions have to be observed which may be enumerated as follows:

Clean shippings, cows, and farm hands.
Sterilized covered milk pails.
No handling of the milk at the farm beyond transfer from sterilized pail to sterilized churn.
Rapid transit from farm to town in clean cool vans.
Distribution of milk to consumer in sterilized vessels with as little handling as possible.

To meet these requirements the small farmer will have to abandon some of his cherished practices and learn what sterilization means. A full account of simple and economical methods of sterilization is given in the report. Further, the railway companies will have to provide clean and cool means of transport. Finally, the distribution of milk to the consumer will have to be undertaken by distributing centres under strict control.

When the small farmer has been shown what he has to do, and how he can do it economically, it will be reasonable to insist upon his doing it. The introduction of grading, and, if necessary, of penalties, will then be advantageous.

Memoranda:

MEDICAL, SURGICAL, OBSTETRICAL.

CAMPBOR IN ACUTE INFLUENZAL BRONCHITIS AND BRONCHOPNEUMONIA.

DURING the recent outbreak of influenza at Felixstowe I treated 250 cases with camphor, with a mortality of one—a man who died after three days' illness from bronchopneumonia.

The incidence of bronchopneumonia in the 250 cases was 26, or 10 per cent.; in another series of 200 cases during the same outbreak, and untreated with camphor, the incidence was 8 per cent., but the number of deaths was 4, a mortality of 2 per cent. The outbreak was very severe, and the cases treated ranged in severity from very acute to mild cases. The temperatures varied from 105.5° to 100° F.

The treatment adopted was the administration of pills containing four grains of camphor made up with soap, in mild cases three times daily and in the very acute cases every three hours. The treatment was continued until the temperature dropped and the signs of bronchitis or bronchopneumonia cleared up. A typical case may be of interest.

A boy, aged 10, was suddenly taken ill on September 6th with acute pains in the back and head. When seen the temperature was 105.6° F., pulse 120. There was slight cyanosis, and marked and widespread signs of bronchitis with patches of bronchopneumonia were found over both lungs. On September 7th the boy became unconscious. The camphor pills were begun on September 8th, after the unconsciousness had lasted thirty-six hours. Pulse 130, temperature 104.8° F. Within twenty-four hours the boy recovered consciousness. The signs in the lungs slowly cleared up, and the chest became normal on September 12th.

There was no doubt in the minds of those who watched the boy that his recovery was entirely due to the camphor. The only other treatment was a diaphoretic mixture, which was stopped on September 9th.

The effect of camphor in large doses is very marked, and though the number of cases treated is too small to allow me to describe it as a specific, there can be

no doubt, from the difference in the mortality in the two series of cases treated during the same outbreak with and without camphor, that the curative action of camphor is remarkable. Certainly its effect in clearing up the lungs and lowering the temperature far surpasses that of any other drug that has been tried.

Felixstowe. P. L. GIUSEPPI, M.D.Lond., F.R.C.S.Eng.

THE SIGNIFICANCE OF FATS IN THE DIET.

THE following figures from the tropics, 1° 17' north of the equator, may be of interest. They were obtained from observations during the past two years on the diet nutrition and excretion of the Asiatic races in Singapore.

Subject.	Protein.	Fat.	Carbo- hydrate.	Total Calories.	Fat Calories per Cent. of Total Calories.
Chinese medical student	Grm. 60	Grm. 43	Grm. 227	1,577	25.4
Tamil medical student	58	32	277	1,672	17.8
Malay medical student	57	31	239	1,502	19.2
Brahmin medical student	83	68	371	2,493	25.4
Tamil gardeners	76	19	468	2,407	7.3
Chinese estate coolies	86	17	611	3,015	5.2
Native prisoners (Class I)	84	50	432	2,580	18.0
Native prisoners (Class II)	84	18	541	2,730	6.1
Native prisoners (penal diet)	62	13	522	2,515	4.8

The diets of the medical students and Tamil gardeners are those of choice; the other diets are fixed.

Naked eye observation of the food of the Singapore native labourer is sufficient to show that the fat per cent. is very low.

J. ARGYLL CAMPBELL, M.D., D.Sc.Edin.
Medical School, Singapore.

THE TREATMENT OF BILHARZIOSIS BY INTRAVENOUS INJECTIONS OF TARTAR EMETIC.

OUR knowledge of the situations occupied by the parasites in patients suffering from bilharziosis has hitherto acted somewhat as a deterrent in attempting a radical cure of the disease by the introduction of poisonous substances into the general circulation. In consequence treatment has been largely confined to measures tending to mitigate the severity of the symptoms. It is interesting, therefore, to see in the JOURNAL of December 14th an article by Dr. J. B. Christopherson on the efficacy of intravenous injections of tartar emetic in this disease.

In 1916, in Cairo, at the Australian Dermatological Hospital, a case was successfully treated on these lines; the notes suggest a specific action of the drug.

M. I., a native washerman, working at the hospital, complained of increasing frequency of micturition, pain above the pubes, scalding during passage of the urine, and haematuria. He first noticed haemorrhage at the end of micturition two years previously, but experiencing no trouble beyond this, he had not sought relief for some time, but finally urinary discomfort induced him to be treated at the out-patient department of a civil hospital, where he attended some months without appreciable relief. His urine contained numerous flocculi, which on examination under the microscope were found to consist of red blood corpuscles, pus and epithelial cells, and characteristic spined ova entangled in mucus.

In view of the disability caused by his symptoms, we decided to try the intravenous administration of tartar emetic; 10 injections of gr. j in 100 c.cm. of sterile normal saline were made into one of the veins of the antecubital space at intervals of a week. They were given towards evening, and the patient instructed to rest on returning home. The solution was introduced slowly, care being taken that none escaped into connective tissue surrounding the vein. No fits of coughing or faintness, such as often occur during the transfusion of this drug, were noted in this case. Fever and malaise followed all injections after a few hours except the first two, but apart from two mornings following the administration of the remedy, the patient went about his ordinary duties. Treatment was begun on March 7th, and the urine was examined microscopically at weekly intervals. A fortnight later marked relief of symptoms was experienced, and the number of blood cells and ova in the urine was appreciably decreased. After four injections no blood was passed, and after six the ova had disappeared from the urine. At the end of ten injections the urine was clear

except for a few pus cells, and no symptoms of the disease was experienced by the patient. The patient was under observation for some months subsequent to this, and during this time symptoms and signs were completely absent.

It is unjustifiable to draw conclusions from a single case, especially as it is well known that remission of symptoms may occur; the permanency of the cure in this particular instance is not proved, but the rapidity of relief, and the fact that distressing symptoms had been present continuously for two years previously, are nevertheless very striking; in the light of other evidence being brought forward, the facts tend to support the view of the favourable action of tartar emetic in bilharziosis.

Salisbury.

C. J. WILEY, Major A.A.M.C.

Reports of Societies.

ENTERIC FEVER IN FLANDERS IN 1914-15.

At a meeting of the Section of Epidemiology and State Medicine of the Royal Society of Medicine, held on December 13th, Lieut. Colonel E. W. GOODALL delivered his presidential address on enteric fever in Flanders in 1914-15. He thought that there could hardly be any doubt that there were, by the end of November, 1914, in the Flanders area, a considerable number of cases of enteric fever in the Belgian, French and German armies and probably amongst Belgian civilians, and a comparatively small number in the British army. The exciting cause of the epidemic was the flooded state of the country, with the consequent polluting of the soil, the wells, the canals and the trenches by the excreta of infected soldiers, though not solely German, and of Belgian refugees. The outbreak began to assume epidemic proportions soon after the army settled down to trench warfare in November, 1914, and by the end of the year the epidemic was assuming a very serious aspect.

An account was then given of the Friends' Ambulance Unit, which had its head quarters and hospital in a large building just outside Ypres, and for about three months carried out nearly all the medical work amongst the inhabitants who had remained in the district, and this without any outside assistance.

The British army enlisted the services of this unit to help in their campaign against the epidemic, which spread rapidly towards the end of December, 1914. The number of cases was probably considerable, but information was limited. There must have been about 4,000 cases under treatment daily during January and February, 1915. The British army furnished comparatively few cases, only 827 up to May 22nd, 1915.

The disease differed in several points from the types the speaker had seen in England during the previous twenty-five years:

1. The fever ran a very irregular course, the oscillations being frequent and extreme, so that the curve at the height of the disease resembled in many cases that of pyaemia or phthisis. Temperatures of 104° to 105° F. were by no means uncommon.

2. A considerable number of cases exhibited pronounced nervous symptoms, coma or semi-coma, or restlessness and delirium. These symptoms did not pass off as the general condition improved and the temperature fell. The comatose cases did worse than the others; in such cases death occurred without recovery of consciousness, though the temperature fell. He attributed the mental state to the harassing conditions under which the patients had been living before they became ill.

3. Clinical evidence showed that the intestinal lesions were by no means extensive or severe. Death was due either to cardiac failure, probably caused by myocarditis, or to hypostatic pneumonia. Cases which he saw later among French soldiers were less severe and conformed to no type he had been used to seeing in England. This he accounted for by the fact that the patients were well fed, many had been inoculated, and a large proportion were cases of paratyphoid. As soon as laboratory methods of diagnosis were employed it was found that a considerable number of cases were paratyphoid. In 43 cases at the Queen Alexandra Hospital, Dunkirk, in which the blood cultures were positive, 16 were typhoid, 22 were paratyphoid A, 3 were paratyphoid B, and 2 were paratyphoid, but whether A or

B was not ascertained. If to these cases were added those in which the results of the blood serum tests were taken as clinching the diagnosis, then there were 43 cases of typhoid, 32 of paratyphoid A, 12 of paratyphoid B, and 2 of paratyphoid ? A or B, so that 51.6 per cent. were paratyphoid. This proportion was very different from that found amongst the Belgian civilians admitted to Hôpital Elisabeth at Poperinghe. Out of 308 cases in which the clinical diagnosis was supplemented by positive blood cultures or serum test, 245 were typhoid, 62 were paratyphoid B, and only one was paratyphoid A—that is, 30.4 per cent. were paratyphoid. Several reasons were given which might account for this difference, one of which was the fact that of these cases in the Queen Alexandra Hospital 29.4 per cent. had not been inoculated, whilst of 454 cases admitted to Hôpital Elisabeth 92 per cent. had not been inoculated. The presence in any particular area of more or fewer cases of the three varieties must also be taken into account. It was generally believed that paratyphoid A was introduced by carriers among the troops, as it was very rare in Europe before the war, and the figures given indicated that the Belgian soldiers were not exposed to the infection of paratyphoid A, but that the French soldiers were.

Of the 435 cases admitted during the febrile period to the Poperinghe hospital, 93, or 21.3 per cent., died, whilst of 102 cases admitted to the hospital at Dunkirk, 10, or 9.8 per cent., died. The Poperinghe cases were of all ages, and both sexes, but with a majority of females; the Dunkirk cases were all males, mostly from 20 to 40 years of age. The fatality rates for the two hospitals were also different. For the Hôpital Elisabeth they were as follows: Typhoid 9.7 per cent., paratyphoid 19.2 per cent. For the Queen Alexandra Hospital: Typhoid 20.9 per cent., paratyphoid 2.1 per cent.

The measures employed against this epidemic were (1) those for providing for the sick and (2) those for protecting the healthy.

1. The medical departments of the several armies dealt with the soldiers, and the Friends' Ambulance Unit chiefly with the civilians. Hospital accommodation was provided for those who had to be so treated.

2. As regards the measures adopted for preventing the spread of the epidemic by protecting the healthy, the authorities acted quickly and energetically. They were such as are usually taken in epidemics of this nature, namely, (a) the removal and isolation of the sick in hospitals; (b) the cleansing and disinfection of premises; (c) the provision for a safe water supply. Inoculation of the civil inhabitants of the infected areas with antityphoid vaccine was made obligatory by the Belgian authorities, those who refused inoculation being expelled from the zone occupied by the allied armies and treated as refugees, and enteric fever was made notifiable, omission to notify being punishable by fine or imprisonment.

Statistics were then given of the numbers among the Belgian civilian population who were inoculated by the Friends' Ambulance Unit. Up to the end of May, 1916, 26,700 inoculations were carried out, a large majority of the cases receiving two inoculations.

By the middle of March the epidemic was on the wane as far as the French army was concerned, and by the beginning of the summer it was at an end, not only in the armies, but amongst the civilians. Colonel Goodall attached more importance to the effect produced by the usual sanitary measures than to the inoculations, because the inoculations at that time were against *B. typhosus*, and not against *B. paratyphosus* A and B. Now that the enemy had been driven from this part of the country, the civilian inhabitants would be returning in large numbers, and every effort should be made to prevent a fresh outbreak.

INFLUENZA IN IRELAND.

At a meeting of the Section of Medicine of the Royal Academy of Medicine in Ireland, held on November 15th, the President, Dr. G. PEACOCKE, delivered his inaugural address on influenza, and Captain SPEARES read a paper on the same subject. Dr. J. H. POLLOCK stated that at the Richmond Hospital they had worked upon sputum, nasal discharge, empyema fluid, lung tissue, and heart's blood obtained *post mortem*. Their conclusions might be summarized thus: (1) From none of the above materials could they

medical officers. This action of the Madras Government is regarded with the deepest disfavour both by its medical officers and by the British Medical Association. When I had the honour of presenting the report of the Naval and Military Committee to the Representative Meeting this was one of the matters I brought before that body, and there could be no mistake as to the attitude that was taken up on the question. If I lay stress on it now it is because I feel that as "A. G. C." has championed the cause of the Madras Government in your columns and in doing so has reflected on the accuracy of a statement made by a member of the Association's deputation, it is but just and appropriate that your readers should understand in turn that the case he has presented, though doubtless the truth, has not been the whole truth. In saying this I am not suggesting for a moment that he has had any more intention of misleading his audience than Surgeon-General Benson had.

The present moment is big with fate for the relations between the Government of India and its Medical Service. The sands are running out and the patience of the medical profession is nearly exhausted. The happiest augury for the future lies in the attitude of the Secretary of State for India as revealed in his reception of the British Medical Association's deputation. That attitude would have prevented me from writing as I have done to-day had the author of the letter you print been any one less authoritative than "A. G. C.," or had he phrased his communication with more generosity to Surgeon-General Benson.—I am, etc.,

R. H. ELLIOT, Lieut.-Colonel, I.M.S.(ret.),
Chairman, Naval and Military Committee,
British Medical Association.

London, W., Dec. 20th.

THE TOILET OF THE MOUTH IN INFLUENZA.

SIR,—During the present epidemic of influenza it has appeared to me that an undue proportion of pneumonias arising as a complication commence in persons with septic oral conditions or nasal obstructions leading to mouth breathing. It seems probable that the influenza bacillus alone is responsible for the primary tracheal and bronchial irritation, and that this enables the pneumococci and streptococci to obtain a lodgement.

My object in writing is to suggest that insufficient stress has been laid on the importance of attending to the toilet of the mouth and nose from the very outset of the disease. Whether this is done by means of mouth-washes, sprays, or by medicated vapours, is immaterial. The necessity of diminishing the numbers and reducing the virulence of these secondary septic organisms, which are almost certainly derived from the mouth, is obvious.—I am, etc.,

Staveley, Chesterfield, Dec. 3rd.

ARTHUR COURT.

MEDICAL DEMOBILIZATION.

SIR,—I see that the Government proposes to call up medical students as soon as they are qualified in order to relieve doctors who have long been on active service. Every one will sympathize with the object of this measure, but at the same time it will have to be carried out with great discretion if the work of the hospitals is not to be crippled for lack of house-physicians and house-surgeons. Already the supply of these is dangerously low, even with the help of women senior students and Oriental gentlemen. A real deficiency of these makes hospital work a cruel sham instead of a beneficent reality, and affects the chances of life or disability in vast numbers of the working classes.

To illustrate the blindness of the authorities to the value of hospital residents, I will quote the instance of my own house-physician at the Royal Infirmary, Hull, a very competent and experienced senior student doing invaluable medical work. Two months ago he was suddenly removed and converted into a trooper. He is now driving a motor lorry.

I hope this plea for the minimum requirements of defenceless hospitals in the apportioning of young doctors or senior students may catch the eye of those in authority, and that they may resort in some measure to other and less simple methods of releasing doctors from the army,

where the amount of work must now be very much reduced.—I am, etc.,

FRANK C. EVE,

Honorary Physician, Royal Infirmary, V.A.D.,
and Children's Hospitals, Hull.

December 21st.

THE SCOTTISH UNIVERSITIES CONSTITUENCY.

SIR,—In your last issue you published a letter from the secretaries of the Medical Parliamentary Committee in which they state that supporters of Professor W. R. Smith, M.D., D.Sc., were claiming him as the candidate adopted by the Medical Committee for this constituency. The secretaries further refer to a list of candidates whose candidatures the Committee approve, but they do not state what is the case—namely, that Professor Smith is of the candidates whose names appear on this list.

To show the absurdity of the secretaries' position I may say that I have before me, as I write, a letter addressed by them to Professor Smith of date November 30th, in which they offer him the active support of speakers in support of his candidature.

I am not aware that any of Professor Smith's supporters thought it necessary to give special emphasis to the fact that his candidature was endorsed by the Medical Committee. If, however, they have done so, they were surely justified in assuming that a candidate was very specially approved by a committee which had offered to lend him vocal support in his candidature.

The joint secretaries will have some little difficulty in extricating themselves from their blunder, and it is most unfortunate for Professor Smith that most of the voting papers will have been returned before this reply could be published in your JOURNAL.—I am, etc.,

ROBERT W. COCKBURN, LL.B., W.S.,

Election agent for Professor W. R. Smith, M.D., D.Sc., LL.D.
Edinburgh, Dec. 16th.

*** We have referred this letter to the Honorary Secretaries of the Medical Parliamentary Committee, who reply as follows:

Before the nominations for the recent election took place the Medical Parliamentary Committee drew up a list of medical men considered suitable for Parliament, not for particular seats. Owing to the imminence of the election, it was not thought likely that any seats could be found immediately for these candidates. It was hoped that their names would be available for future by-elections. It was known that Professor Smith proposed to stand for the Scottish Universities constituency. But it seems that Mr. Cockburn was not informed that the appearance of Professor Smith's name in the list was due to a suggestion made by himself that should he not be successful in his present venture he would be eligible at a later date. The letter offering speakers was sent to all medical candidates at the recent election in pursuance of the policy of inculcating in electors present at the meetings the importance of health questions and the need for an increase in the number of medical men in Parliament. The offer was made in a purely non-party spirit, and without any intention of adopting or endorsing a particular candidate for a particular seat.

Universities and Colleges.

UNIVERSITY OF LONDON.

THE following candidates have been approved at the examinations indicated:

M.D.—Branch I (Medicine): L. A. Celestin, E. C. Spaar. Branch IV (Midwifery and Diseases of Women): Grace Stapleton.
M.S.—Branch I (Surgery): S. Ritson.

UNIVERSITY OF MANCHESTER.

THE following candidates have been approved at the examinations indicated:

FINAL M.B., CH.B.—N. H. Davison, B. Walley, Ethel D. Willis.
Forensic Medicine: May Ashburner, Mary S. Jones, J. N. Laing, Effie Ratner.
THIRD M.B., CH.B.—General Pathology and Morbid Anatomy: S. Adler, May Blakiston, J. W. Crawshaw, K. V. Deakin, F. R. Ferguson, Evelyn A. Garnett, H. M. Greaves, G. E. Hayward, Sylvia K. Hickson, J. B. Higgins, F. S. Horrocks, Irma M. C. Jehansart, F. C. Jones, W. E. Mason, Doris B. Norman, E. R. Ormerod, Emily M. Peach, H. Rosenthal, G. Sheehan, Constance Snowden, Annie E. Somerford, G. L. Taylor, H. W. Taylor, H. Tomlinson, Mary I. Turner, F. A. van Colter, R. Williamson.

J. B. Wright, *Pharmacology and Therapeutics and Hygiene*: M. J. Blakiston, K. H. cent M. F. Herbert, R. M. Greaves, Violet M. Jewson, Jessie Kilroe, Gertrude B. Leigh, Annie Rothwell, Florence G. Sherry, J. B. Wright, *Pharmacology and Therapeutics*: Martha F. Barritt, Florence M. L. Graham, Bertha Renshaw, *Hygiene*: Dorothy M. L. Dyson, A. Maude, J. S. Robinson.

* Awarded distinction.

ROYAL COLLEGE OF SURGEONS OF EDINBURGH.

THE following have been admitted Fellows: J. Ellison, R. J. English, J. B. Hogarth, R. L. Hutton, M. A. Nickle, I. A. Razzak, J. N. MacB. Ross, A. G. Stewart, D. L. Tate, W. R. Tutt, W. Tyson.

Medical News.

DR. J. B. KENNY, of Roebuck, Clonskeagh, has been appointed to the Commission of the Peace for county Dublin.

DR. R. C. BROWN, F.R.C.P., F.R.C.S., of Preston, late President of the Lancashire and Cheshire Branch of the British Medical Association, is retiring on December 31st from his appointment as certifying factory surgeon, which he has held for fifty-five years.

IN view of the many applications that are likely to be received from partially disabled men for licences to drive motor vehicles, the Home Secretary has reappointed the committee which considered this subject in 1916. The committee consists of eight members, including Colonel H. J. Waring, F.R.C.S., surgeon to St. Bartholomew's Hospital. The secretary is Mr. H. A. Tripp, to whom communications should be addressed at the Metropolitan Police Office, New Scotland Yard, S.W.1.

THE Home Secretary gives notice that he has directed that George Frederick Handel Bartlett, chemist and druggist, of 38, Battersea Park Road; 236, Battersea Park Road; and 143, High Street, Battersea, who on October 17th last was convicted of offences under Defence of the Realm Regulation 40 B, shall cease to be an authorized person for the purposes of that regulation, which regulates dealings in cocaine and opium. The effect of this order is that Bartlett may no longer purchase or be in possession of opium or cocaine, and any person supplying him with these drugs will be committing an offence against the regulation.

Letters, Notes, and Answers.

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, *Aitology*, Westrand, London; telephone, 2631, Gerrard.

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

3. MEDICAL SECRETARY, *Medisecra*, Westrand, London; telephone, 2634, Gerrard. The address of the Irish Office of the British Medical Association is 16, South Frederick Street, Dublin.

THE address of the Central Medical War Committee for England and Wales is 429, Strand, London, W.C.2; that of the Reference Committee of the Royal Colleges in London is the Examination Hall, 8, Queen Square, Bloomsbury, W.C.1; and that of the Scottish Medical Service Emergency Committee is Royal College of Physicians, Edinburgh.

QUERIES AND ANSWERS.

INCOME TAX.

IN 1917-18 "Inco" left his practice in the care of colleagues, served six months in the army, and then commenced special civil work in a Government office. What should be the basis of his liability for income tax?

His military service entitles him to have the assessment on his civil practice adjusted from the average to the actual amount of profit of the year ending April 5th, 1918 (see 13 (1) Finance Act, 1914, Session 2). This amount is not neces-

sarily to be determined on the basis of cash receipts, as these would be greater than the fees earned for him in his absence; the revenue authorities contend for an assessment based on bookings where the practice is being commenced, on the ground that the cash basis can only apply fairly when the old fees received are substantially the same in amount as the unpaid fees carried forward to the next year, and our correspondent can fairly claim that the principle should be followed in the converse case. In view of the absence of military service in 1918-19, the above adjustment can be claimed only if the total actual income is 20 per cent. less than the total income as assessed or charged (see 29 Finance Act, 1916). The answers to our correspondent's specific questions are: (1) Total income cannot be averaged, and Government pay is assessable on the amount accruing in the financial year; life assurance premiums cannot be treated as deductions in calculating total income for the purpose of any of the rates of tax. (2) As suggested above, and if the substitution of the correct income of the year for the "average" brings the total income down below £1,000, the reduced rates apply to the whole income. (3) An intimation should be sent of a claim under S. 13 (1) to the local surveyor of taxes; such claims are required to be made within twelve months—that is, for 1917-18 by April 5th, 1919. (4) The decided cases draw a distinction between expenses incurred in carrying out the duties and those antecedent expenses incurred in reaching the place where the duties are performed. Unless the department concerned is prepared to make some allowance for the special circumstances the claim could not be upheld. (5) The rate is 3s. unless a right of adjustment arises as in No. 2 above.

LETTERS, NOTES, ETC.

TOBACCO AND NEURASTHENIA.

M.B. writes: Since the commencement of the war tobacco has obtained far too great a hold upon the community generally, but I doubt whether the medical profession has fully appreciated the craving which neurasthenics have for tobacco, and especially in the form of cigarettes—a most prejudicial vicious circle becomes established, and, as one patient so truly confided to me, the inhalation of cigarettes is one of the causes of this disability, and neurotic patients who are candid with themselves and their medical advisers recognize this fact; but unfortunately the loss of self-control prevents the breaking of a habit. I would appeal to the medical profession to assist their neurasthenic patients in overcoming this pernicious state of affairs, which retards improvement, and, I am convinced, prevents a permanent cure in a large percentage of cases.

CARBOLIZED OIL INUNCTION IN SCARLET FEVER.

DR. F. P. ATKINSON (Bexhill-on-Sea) writes: Some thirty years ago I treated a case of scarlatina by smearing the body with carbolized oil. I told the nurse that when there was the slightest appearance of peeling I intended to have the whole body smeared with carbolized oil, so as to prevent the skin coming off in such fine particles and also for the purpose of disinfection. At the time, however, I said nothing as to what the strength of the carbolized oil was to be. Consequently, as soon as there was the faintest sign of peeling, the nurse got the carbolized oil (1 in 40) from the chemist and smeared the body thoroughly with it. The skin soon began to come off in big flakes, as big as the palm of one's hand, while the patient seemed to be going on well. But one morning I found him complaining of headache and a feeling of sickness; at the same time the urine had a distinctly smoky appearance. Judging these to be commencing symptoms of carbolic acid poisoning I ascertained the strength of the oil used. I then ordered the use of plain olive oil and the patient made a good and rapid recovery. Moreover, he was very soon able to mix with the other members of the family, as the skin became perfectly smooth and clear. But I do not think I repeated the experiment, especially as Dr. Milne's treatment by eucalyptus oil seemed quite as efficacious and less dangerous.

SCALE OF CHARGES FOR ADVERTISEMENTS IN THE BRITISH MEDICAL JOURNAL.

	£	s.	d.
Seven lines and under	0 6 0
Each additional line	0 0 9
Whole single column	4 0 0
Whole page	12 0 0

An average line contains six words.

All remittances by Post Office Orders must be made payable to the British Medical Association at the General Post Office, London. No responsibility will be accepted for any such remittance not so safeguarded.

Advertisements should be delivered, addressed to the Manager, 429, Strand, London, not later than the first post on Wednesday morning preceding publication; and, if not paid for at the time, should be accompanied by a reference.

NOTE.—It is against the rules of the Post Office to receive post-restant letters addressed either in initials or numbers.