definite pallor of his discs, with little or no visual impairment. There was nystagmus, but no pupillary change, and, although he walked rather feebly, the knee-jerks were present and active, and there was no change in the plantar response. He spoke slowly and with slightly slurred articulation. I regarded the case as one of disseminated sclerosis. He continued in the same condition for five years, when he developed mental symptoms of the grandiose character so often met with in general paralysis; he became very fat and then wasted and died, the mental condition becoming one of profound dementia before he died. In this case, in spite of the early changes in the discs which Mr. Lang had noted, there was no progressive deterioration of vision, but I think the case, although the progress was unusually slow, was really one of general paralysis and not of disseminated sclerosis.

REFERENCES.
[1] BRITISH MEDICAL JOURNAL, February 28th, 1920. [2] Ibid., April 3rd, 1920. [3] Ibid., April 3rd, 1920. [4] Ibid., June 19th, 1920.

## A SIMPLE METHOD OF COMBINING ETHER ADMINISTRATION WITH THE VERNON HARCOURT INHALER.

BY
H. P. FAIRLIE, M.D.,
GLASGOW.

SINCE writing previously on the subject of the Vernon Harcourt inhaler,[1] advocating more extensive employment of this dosimetric method of chloroform administration, I have had considerable additional experience with the inhaler, and this has not caused me to modify the opinion expressed in that paper. It seems to me that the prevalent attitude towards chloroform, banning its use as an anaesthetic, is extreme, and that this agent still occupies a valuable place. I agree that it must be given with great care, but think dangers may be very largely discounted by the employment of the Vernon Harcourt inhaler, which limits the vapour strength to 2½ per cent.

It is often asked, Why use a complicated mechanism such as this when a drop bottle and simple mask are so much more convenient? The principle in both cases is identical, air being drawn over the surface of evaporating chloroform, taking up a percentage in passing. In reply to this the British Medical Association Chloroform Committee pointed out many years ago that the percentage of chloroform taken up from the mask and drop-bottle method is difficult of control; it may easily exceed 2½ per cent., and when this happens the danger zone is entered. Levy has attacked this view. In a paper on "Cardiac fibrillation and chloroform syncope"[2] he says:

> "It is now obvious that the present-day teaching—that safety lies in attention to vapour percentages—must be permanently abandoned, but there is no reason for a violent reaction, leading to the extreme opposite practice"; and again: "The theory of death by overdosage has, in my opinion, been a most deplorable one for humanity."

The experiments on which his conclusions were based were performed almost exclusively on cats. Embley,[3] commenting on Levy's findings, suggests that experiments on cats with regard to chloroform action on the heart are misleading. Talking of ventricular fibrillation, he says:

> "I have found it to occur during the administration of chloroform in three out of five successive cats, whilst out of several hundred successive dogs in which death had been caused designedly by chloroform under a great variety of conditions, I have never observed it except as a terminal process when the blood pressure had fallen very low from shock or some other cause—quite a distinct event from that form of fatal syncope in cats." And again: "The control of the cardiac rhythm in the dog is markedly vagal, and it approximates in this respect to that of the human."

Whether or not this be the explanation of Levy's theories, they seem to me to be at variance with clinical experience. In using the Vernon Harcourt apparatus the occurrence of symptoms of cardiac failure have been conspicuously less frequent than when ordinary drop methods have been employed. In those cases in which such symptoms have occurred it has been as an accompaniment of shock-producing surgical procedure, and extremely rarely, as Levy's contention seeks to prove, in the early stages of administration.

It is always advisable, however, to have ether available, and a disadvantage of the Vernon Harcourt inhaler is the impossibility of combining ether, or of changing to ether without a change of apparatus. To overcome this the following simple expedient occurred to me: I employ an ordinary Hewitt wide-bore ether inhaler, without the bag. To fit on in place of the bag attachment Messrs. Coxeter and Son made for me a metal diaphragm fitting to the distal end of the Hewitt reservoir and having a perforation cut through its centre to fit the tube of the Vernon Harcourt inhaler. The Hewitt reservoir is charged with the usual quantity of ether, and, as there is no bag and therefore no rebreathing, administers it by the open method.

In practice I induce anaesthesia by means of chloroform through the Vernon Harcourt inhaler and then introduce ether according to requirements. In cases of cardiac failure the chloroform may be shut off and ether alone administered. In my experience this combination apparatus has proved most useful.

REFERENCES.
[1] *Glasgow Medical Journal*, January, 1917. [2] *American Year Book of Anaesthesia and Analgesia*, 1915. [3] *American Journal of Surgery*, January, 1916.

# Memoranda:

## MEDICAL, SURGICAL, OBSTETRICAL.

### DEATH AFTER TONSILLECTOMY.

THIS note deals with a case which was under the care of Mr. Alban Evans, who kindly agreed to publication and furnished information about the clinical features of the case:

D. R., male aged 14, at puberty, was first seen at the ear and throat out-patient department of Swansea General Hospital complaining of nasal obstruction and frequent sore throat. Examination showed large and unhealthy tonsils, chronic catarrhal rhinitis, and dull, retracted tympanic membrane. Operation was advised, and the tonsils were enucleated and a large adenoid mass removed by Mr. Alban Evans. Some thyroid enlargement was noticed before the operation; neither during nor after the operation was there abnormal haemorrhage. The boy was removed to the recovery room and appeared to be doing perfectly well, when about half an hour after the operation he suddenly collapsed and, in spite of prolonged remedial measures, did not recover.

A *post-mortem* examination made next day revealed no sign of asphyxia or violence; the thyroid gland was very obviously enlarged on external view. The brain appeared normal and showed no haemorrhages of any kind. The larynx was normal, the trachea free of blood, and its lumen between the third and fifth tracheal rings was diminished about one-half by pressure from the enlarged thyroid. The sites of the removed tonsils were clear of blood clot; removal had been complete. The thyroid gland was greatly enlarged, weighing 160 grams; a cut into the gland substance showed presence of colloid secretion and some congestion. The gland had completely enveloped the trachea and compressed the posterior wall so that the lumen was crescentic in shape. Histologically, the thyroid showed an unusually large proportion of secreting cells and congestion of the blood vessels; comparison of this gland with sections of simple goitre removed at a thyroidectomy showed it to contain less colloid. The thymus gland was larger than normal, weight 57 grams; it did not exert pressure on the air passages. Microscopic examination showed apparently normal thymic tissue. The oesophagus was normal, as were also the bronchial and cervical glands. The heart, save for a moderate degree of dilatation of the right auricle, appeared entirely normal; the ventricles were in diastole. The lungs were both well aerated and free from congestion or oedema; there was no collapse of lung tissue nor other sign of respiratory obstruction or failure. The right upper lobe was slightly adherent to the parietal pleura. In the abdominal viscera the only sign of disease found was mesenteric adenitis of tuberculous type, not advanced. The stomach was empty save for a trace of swallowed blood, and the spleen, pancreas, and suprarenals looked quite normal to the naked eye.

The exact mechanism of death in this case is obscure; the leading features were:

1. Enlargement of thyroid with narrowing of trachea—possibly a late event—and enhanced activity of the gland.
2. Enlargement of thymus.
3. An "adenoid" tendency, not very pronounced.

The boy did not die of asphyxia; apparently there was cardiac failure associated with hyperthyroidism, possibly of acute onset, and with an unusually large thymus.

In the discussion on status lymphaticus held by the Royal Society of Medicine at Bournemouth in June, 1914, the opener, Dr. Hugh Thursfield, laid stress on the

probability of this condition being a disorder, not only of the thymus but of the whole endocrine system; and the discussion following indicated a possible relationship between deaths at operation for Graves's disease and deaths of the "status lymphaticus" type. From that standpoint this case is suggestive, and it has therefore seemed to me worthy of publication.

A. F. SLADDEN, M.D.Oxon.,
Pathologist, Swansea General Hospital.

# Reviews.

## FUNCTIONAL NERVOUS DISEASE.

THE volume on *Functional Nerve Disease*,[1] edited by Dr. H. CRICHTON MILLER, consists of a series of essays which serve to indicate certain aspects of the war neuroses that are of value to the medical practitioner in dealing with nervous diseases in his practice. The scope of the book may be indicated by a brief survey of its contents. In the first chapter the editor deals with the question of physical etiology, and he gives illlustrative cases to emphasize the importance of an unprejudiced attitude in approaching nervous conditions, so that neither the physical nor the emotional factors may be neglected in arriving at a diagnosis. Dr. Miller also provides a contribution on the "mother-complex," in which he shows the influence of an unfavourable home atmosphere in the development of a neurotic mental make-up. Perhaps if, instead of giving a few brief notes on a series of cases, he had described one or two cases more fully, and had indicated the relation between the early family life, the mental characteristics, and the nervous symptoms, he would have developed his argument more convincingly.

Dr. Riddoch furnishes a useful contribution on differential diagnosis, in which he urges the necessity for the formulation of general principles in relation to nervous disorder, and for their investigation from the point of view of disturbance of function. Dr. Bramwell deals with physical treatment, and suggests in a practical article both the value and the dangers of therapy conducted along the lines of rest, massage, electricity, hydrotherapy, diet, and drugs.

Dr. Prideaux compresses rather much into his article on hysteria, and its value would have been increased if he had emphasized his points by reference to actual cases. Thus, when he states that he uses "the term 'anxiety neurosis' as distinct from 'anxiety hysteria' ... for those cases in which the anxiety is of physical origin, and is secondary to organic conditions of the viscera and endocrinic glands," he should indicate more definitely what organic conditions he refers to, and what the symptoms of anxiety neurosis are, if his classification is to be of value to the reader.

Dr. Hadfield describes his method of treatment by "hypno-analysis." His article is thoroughly practical and the points are clearly and simply indicated. Dr. Rivers provides a short but useful contribution on "Repression and Suppression." His views are, of course, well known, and they have done much to influence the treatment of the war neuroses on sound lines. Dr. Maurice Nicoll furnishes an excellent article on "Regression." This conception as to the significance of neurotic symptoms is not only illuminating, but essentially scientific; as the writer says, it "links up with the central teaching of Hughlings Jackson on dissolution in the nervous system," and also with that of Janet in his biological conceptions of psychasthenia. Dr. Nicoll also writes, in association with Dr. Young, on psycho-analysis, the treatment of this subject being along the lines of the Jung school. In two useful chapters Dr. Bryce deals with the institutional care and Dr. Culpin with the individual care of the neurotic patient.

In the concluding chapter Dr. McDougall, at the request of the editor, summarizes the various views expressed by the writers in this volume. As Dr. McDougall says, "this is a difficult and invidious task," but nevertheless he performs it successfully; not only does he clearly indicate the essential principles which the various writers illustrate, but he harmonizes in a large measure views which appear somewhat divergent. This chapter, as the editor recognizes, gives a coherence to these essays as a whole which they would otherwise have lacked with a number of writers approaching the subject of the neuroses from such different angles. The volume may be recommended to the practitioner, who will find therein much of interest and value.

[1] *Functional Nerve Disease.* An Epitome of War Experience for the Practitioner. Edited by H. Crichton Miller, M.A., M.D. London: Henry Frowde, and Hodder and Stoughton. 1920. (Demy 8vo, pp. 208. 8s. 6d. net.)

## VENEREAL DISEASES.

IN his new publication, *Venereal Diseases*,[2] Mr. J. E. R. MCDONAGH has dealt with the clinical rather than the pathological side of the subject. In the opening chapter he expressly states that questions of pure pathology are beyond the scope of his present book, and will be referred to in a future work in course of preparation. At the same time, although questions of pathology are postponed for future consideration, they are never very far from the author's thoughts. Mr. McDonagh writes, it is true, of clinical matters, but the life-history of the *leucocytozoon syphilidis* crops up with some of the insistency of a King Charles's head. Mr. McDonagh writes with a purpose: he has a creed to defend, and he defends it with energy and enthusiasm. His creed is summarized at the close of the first chapter in the following words:

> I believe that the *Spirochaeta pallida* is only the adult male of a coccidial protozoon; that the complement fixation test is merely a physical reaction dependent upon the increased number and size of the protein colloidal particles in the serum; and that salvarsan only destroys the parasite indirectly by increasing the oxidizing action of the host's protective substance.

Having summarized his belief in this manner, Mr. McDonagh shows no hesitation or diffidence in his treatment of the many controversial points appertaining to his subject. Whatever the truth may be, Mr. McDonagh is undoubtedly a stimulating writer. He never shirks a difficult subject, and defends his views with considerable ingenuity. The most hostile critic would be compelled to confess that, whatever the merits or demerits of *Venereal Diseases* may be, the book is no colourless transcription of other people's views, but an original and uncompromising piece of writing.

Whilst we cannot fail to admire the author's ingenuity and originality, there is much that can be criticized in Mr. McDonagh's method of writing. However stimulating the book may be to the syphilologist, it will prove a somewhat mystifying work to the less experienced. The author rarely affords his reader any clue as to when he is discussing accepted fact and when he is indulging in speculation. Ingenious theories are so interwoven with time-honoured and attested fact, that considerable experience and knowledge are required to separate the one from the other. However plausible a theory may be it is still a theory, and should be presented as such. The author of this work repeatedly presents a theory to an unsuspecting reader as though it were a solid building resting on a solid foundation. Examined more closely by a competent critic, there is nothing to be found but a very ingenious speculation erected on a very insecure basis. It is for this, rather than for any particular opinion expressed by him, that we would criticize the author.

Mr. McDonagh is in favour of subdividing syphilis by a method other than the somewhat unsatisfactory one in common use. The primary stage is for him that period of the disease which elapses between the first appearance of the sore and the onset of a positive Wassermann reaction. The generalization stage lasts from the appearance of the positive Wassermann reaction to the time when the organisms, having spread over the whole body, become dormant; the latent stage, when the organisms are dormant; the recurrent stage, when the organisms become active again and produce lesions.

In dealing with the question of early diagnosis, the author lays special stress on the importance of clinical observation as opposed to bacteriological examination. Not only can a syphilitic chancre be distinguished from a non-syphilitic sore by careful clinical observation, but the future course of the disease can, according to Mr. McDonagh, often be prognosticated from the type of chancre present. A papulo-ulcerative chancre indicates a

[2] *Venereal Diseases: Their Clinical Aspect and Treatment.* By J. E. R. McDonagh, F.R.C.S. London: W. Heinemann (Medical Books), Ltd. 1920. (Double cr. 8vo, pp. 431; an atlas of 106 colour, and 21 half-tone illustrations. £3 3s. net.)

married Miss McTaggart, who was matron of the Queen Street Children's Hospital, whose devotion to her husband was measureless, and with whom the deepest sympathy is felt. He is survived by his elder brother, Dr. John Campbell, F.R.C.S.Eng., operating gynaecologist, of Belfast, and two sisters.

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DR. RUTHERFORD HARRIS, who died on September 1st after a long illness, was born in 1856, the son of a judge of the Supreme Court of Madras. He received his medical education in Edinburgh, and after taking the diploma of L.R.C.S. there he was induced by the state of his health to go to South Africa. At Kimberley, where he practised, he became intimately associated with Cecil Rhodes and Jameson; he accompanied the latter on his mission to Lobengula at Bulawayo in 1888, and on the formation of the British South Africa Company became its secretary in South Africa. He took a considerable part in organizing the Jameson raid in 1895, with the result that his connexion with the British South Africa Company ceased. He had been elected to the Cape Parliament as one of the representatives of Kimberley, and was a whip of the Progressive Party in Rhodes's administration. He came to this country in 1900, and after one abortive attempt entered the House of Commons as M.P. for Dulwich in 1903. He retired in 1906, and had since lived very quietly at Llangiby Castle, Usk, Monmouthshire.

## Universities and Colleges.

### UNIVERSITY OF LONDON.

*Advanced Lectures in Physiology.*

THE following courses are announced for 1920–21:

Dr. C. Da Fano: Histology of the nervous system; eight lectures, accompanied by demonstrations of specimens, at 4.30 p.m. on Wednesdays, beginning October 13th (King's College). Professor A. D. Waller (in conjunction with Mr. J. C. Waller, M.A.): Eight lectures on Experimental studies in vegetable physiology and vegetable electricity, on Tuesdays, beginning October 12th (University Buildings). Professor M. S. Pembrey: Eight lectures on The physiology of the embryo, fetus, and newly born, on Thursdays at 4.30 (Guy's Hospital, second term). Mr. J. A. Gardner: Eight lectures on Biochemistry (title and place to be arranged). Professor H. E. Roaf: Eight lectures on Reception of sensory stimuli (London Hospital, third term. During the second term a course of eight lectures by various lecturers will be arranged by Professor Bainbridge at St. Bartholomew's Hospital.

### ROYAL FACULTY OF PHYSICIANS AND SURGEONS OF GLASGOW.

AT the monthly meeting of the Faculty, held on September 6th, Dr. John Brownlee, Director of Statistics, Medical Research Council, was admitted an honorary Fellow, and Dr. B. W. H. Fergus was admitted (after examination) a Fellow.

## The Services.

### HONOURS.

*Victoria Cross.*

IN a Supplement to the *London Gazette* dated September 9th, 1920, it is announced that His Majesty the King has been graciously pleased to approve of the following award of the Victoria Cross:

The late Temporary Captain HENRY JOHN ANDREWS, M.B.E., Indian Medical Service.

For most conspicuous bravery and devotion to duty on the 22nd October, 1919, when as Senior Medical Officer in charge of the Khajuri Post (Waziristan) he heard that a convoy had been attacked in the vicinity of the post, and that men had been wounded. He at once took out an Aid Post to the scene of action and, approaching under heavy fire, established an Aid Post under conditions which afforded some protection to the wounded but not to himself.

Subsequently he was compelled to move his Aid Post to another position, and continued most devotedly to attend to the wounded.

Finally, when a Ford van was available to remove the wounded, he showed the utmost disregard of danger in collecting the wounded under fire and in placing them in the van, and was eventually killed whilst himself stepping into the van on the completion of his task.

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### DEATHS IN THE SERVICES.

Deputy-Surgeon General Charles Thomas Paske, Bengal Medical Service (retired), died on April 10th, 1920, aged exactly 90 years. He was born on April 10th, 1830, and educated at the Middlesex Hospital, taking the M.R.C.S. in 1852, nearly seventy years ago. He entered the I.M.S. as assistant surgeon on August 26th of the same year, became surgeon in 1864, and surgeon-major in 1872, and retired with the honorary rank of D.S.G. on January 1st, 1879. He served in the second Burma war of 1853 (medal); in the Indian Mutiny in 1857–58, including the actions at Ghaga, Kudwa, and Chauda (medal); and on the north-east frontier in the Bhutan campaign of 1865–66 (clasp). He was the author of *Myamma, Life and Travel in Lower Burma*, 1892, and (with F. G. Aflalo) of *The Sea and the Rod: a Handbook to British and other Seafishing*, 1892. Since the death of Surgeon-General Sir Alexander Christison, nearly two years ago, he had been the senior member of the I.M.S. on the retired list, and his death leaves only one survivor of the Mutiny still living of the I.M.S., Deputy Surgeon-General P. W. Sutherland.

Captain Charles A. Skelly, R.A.M.C., died in Dublin on June 28th. He was educated in the medical school of the Royal College of Surgeons in Ireland in Dublin, took the L.R.C.P. and S.I. in 1894, and, after serving as resident midwifery assistant at the Coombe Hospital, Dublin, went into practice at Oldcastle, County Meath, where he was medical officer to the workhouse and to the Royal Irish Constabulary. He took a temporary commission as lieutenant in the R.A.M.C. on August 8th, 1917, and became captain a year later.

Major Joseph Lee, I.M.D., died at the British Station Hospital, Murree, on August 6th, aged 50. He was born on March 10th, 1870, entered the I.M.D. as a warrant officer in February, 1889, got his commission on June 26th, 1908, having gained nine years by a special promotion for field service, and became captain in 1912, major in 1917. He had served on the North-West Frontier of India in 1908, and also in the recent war.

## Medico-Legal.

### A BOGUS DOCTOR.

AT the York police-court on September 6th a man named Mellor, described as a clerk of no fixed abode, was charged with being a suspected person and frequenting Duncombe Place with intent to commit a felony. According to the report in the *Yorkshire Herald*, the Chief Constable said the prisoner had been going round York visiting nursing homes, and purporting to be a doctor. A house-surgeon of the County Hospital gave evidence to the effect that the prisoner called at the hospital representing himself as a house-surgeon from Nottingham, and at his own request was shown round the hospital, after which he left the premises, but called again later in the evening and also next day. The matron of a nursing home stated that the prisoner called there one evening and asked for ether, representing himself as acting for a doctor in York, and later as a student of Guy's Hospital. Two days later he called again in the evening and made some inquiries about a "twilight sleep" home, saying that he was acting in the matter for Dr. Gostling, but the witness on telephoning to Dr. Gostling found this was not correct. The matron of the Duncombe Place Dispensary said the prisoner called there representing himself as a doctor and asked permission to look at the telephone directory. He called again next day, and on the day after he entered the dispensary without permission, and, in reply to the witness's question, said "I am a doctor." The police were telephoned for, and arrested Mellor as he was leaving the premises. A detective-sergeant said that when taken into custody the prisoner had in his possession a case of surgical instruments. Witness handed in a list of nine previous convictions for fraud, false pretences, and theft in various towns. Mellor was sentenced to three months' hard labour.

## Medical News.

ON the invitation of the Neurological Section of the Royal Society of Medicine, Dr. Henry Head, F.R.S., will deliver the Hughlings Jackson Lecture at 1, Wimpole Street, on October 7th, at 8.45 p.m. The subject of the lecture will be "A new conception of aphasia."

THE Ministry of Health and the Scottish Board of Health are prepared to receive applications from voluntary hospitals for grants in respect of payment of duty involved by the use of duty-paid spirit or drugs containing duty-paid spirit for medical and surgical purposes in these hospitals during 1919. Forms of application have been sent to those hospitals to which a grant was paid last year. Any other hospital desiring to apply should communicate immediately with the Secretary to the Ministry of Health, Whitehall, S.W.1, or to the Secretary to the Scottish Board of Health, Edinburgh, as the case may be.

A POST-GRADUATE course in neurology will be given from October 4th to December 10th, at the National Hospital for the Paralysed and Epileptic, Queen Square, Bloomsbury, W.C. Lectures, demonstrations, and out-patient clinics will be given on the afternoon of each week-day. The fee is seven guineas; a special fee is payable by those wishing to undertake practical pathology.

WITH the approval of the Minister of Public Health, and in order to initiate research into the etiology of goitre, New Zealand practitioners have been asked to furnish voluntary notifications (for which payment is made) of cases of this disease.

THE National Association for the Prevention of Infant Mortality and for the Welfare of Infancy, of which Dr. G. F. Still is chairman, has arranged a course of lectures on infant care for health visitors, nurses, midwives, infant welfare workers, etc., to be held at University College, Nottingham, from September 20th to 24th inclusive. A course of elementary lectures on infant care will be given at Morley Hall, George Street, Hanover Square, W., on Mondays, at 6 p.m., from September 27th to December 13th. In conjunction with the National Society of Day Nurseries, a course of lectures on infant care will be held at the Essex Hall, Essex Street, Strand, W.C., on Thursdays, at 7.30 p.m., from September 30th to December 16th. Information regarding these courses may be obtained from the Secretary, Miss Halford, 4 and 5, Tavistock Square, London, W.C.1.

THE first year's work of the Association of Certified Blind Masseurs was completed on July 22nd. The membership of the association comprises soldiers blinded in the war and trained at St. Dunstan's, as well as civilian masseurs and masseuses trained at the National Institute of the Blind or under its auspices.

THE new orthopaedic hospital at Newcastle-on-Tyne, forming an extension of the Royal Victoria Infirmary, was opened on September 9th by the Duke of Northumberland. The new buildings, which contain 540 beds, occupy an area of some fifteen acres, and have been erected at a cost of £160,000, towards which some £148,000 have been subscribed. The hospital has been in occupation for the past year under the Ministry of Pensions.

IN the fifty-fourth annual report of Dr. Barnardo's Homes (National Incorporated Association) a deficiency of £22,337 10s. 6d. is reported for 1919. In memory of the founder, an effort is being made to raise 300,000 half-crowns for the children's food bill fund. Subscriptions may be sent to the honorary director at 18, Stepney Causeway, E.1.

DR. ÉTIENNE LOMBARD, the well known Paris oto-rhino-laryngologist, and for fifteen years editor of the *Annales des maladies de l'oreille et du larynx*, has recently died at the age of 51.

# Letters, Notes, and Answers.

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

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

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

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

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

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

1. EDITOR of the BRITISH MEDICAL JOURNAL, *Aitiology, Westrand, London;* telephone, 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 (telegrams: *Bacillus, Dublin:* telephone, 4737, Dublin), and of the Scottish Office, 6, Rutland Square, Edinburgh (telegrams: *Associate, Edinburgh;* telephone, 4361, Central).

## QUERIES AND ANSWERS.

"PARENT" inquires how the climate of Kandy, Ceylon, is likely to suit a well-compensated case of mitral regurgitation in a woman of 30, a teacher who plays tennis, hockey, and other games, but who is rather subject to insomnia; also if there is malaria in Kandy.

DR. E. J. BOYD (Pudsey) asks whether any reader can tell him of a bedpan, with straight sides for easy cleansing, and fitted at the top with a pneumatic rubber cushion which can be easily taken off when deflated.

### INCOME TAX.

"A. B." is a retired Government medical officer drawing income from pension and investments at home and abroad, which are taxed at the source, and doing some consulting work. What deductions is he entitled to?

*** The only advice that we can give is that he is entitled to deduct such expenses as are reasonably incurred in earning the year's income—for example, the running cost of his motor car can be deducted so far as it is incurred on professional journeys, but not the initial outlay; similarly with the household expenses, if the professional portion necessitates the keeping of an additional maid, the cost of her wages and keep can be deducted. So far as the income from investments is concerned, if "A. B." states clearly on his declaration of income that it is subjected to British income tax before it reaches him, there is not much likelihood of its being again charged.

"DERMIENSIS" inquires as to his right to deduct as professional expenses (1) the cost of purchasing and installing a complete *x*-ray apparatus, and (2) the expense of altering and repainting a room to enable the apparatus to be installed.

*** The expenditure on (1) represents an outlay of capital, not an expense of the year's working, and is not admissible as a deduction. So far as (2) is concerned the same rule applies, except that to the extent to which the adaptations in question rendered unnecessary the expenditure of repairing or replacing the existing furniture or decorations some claim might be made out to an allowance on that ground. We advise our client to watch for any change in the present restriction of the depreciation allowance; if the recommendations of the Royal Commission on Income Tax are to be put into force, our correspondent will be entitled then to an allowance for the annual depreciation of the apparatus as measured by its present cost and probable life.

"W. A." has been asked by the inspector of taxes to give a written undertaking "to pay over to the Revenue any income tax that may be due by reason of any increase in the value of book debts which has not previously been brought into account for income tax purposes and on which tax has not been paid." What is "W. A.'s" best course of procedure?

*** The basis and implication of the request for this undertaking is that at present "W. A." is, or is likely to be, insufficiently assessed to income tax. The only circumstances which would justify it are, we conceive, that he is commencing in his present practice and is making his declaration on the basis of his cash receipts; in the first three or four years of a new practice the cash receipts do not furnish a true index to the real earnings, and the ordinary practice of inspectors is, we believe, to claim to put the receipts on the value of the total bookings rather than on the actual cash receipts until the process of time has brought the cash takings up to a normal level—a period of from three to five years, according to the circumstances of the practice. Difficult as is the valuation of a practitioner's bookings, this method seems to us preferable to calling for an undertaking to put the matter right by an adjustment to be made at some indefinite future date. If our correspondent has been in his present practice for some years, we see no justification for the request at all. In that case the unpaid bookings of any particular year may be presumed to be counterbalanced by the payment in that year of debts incurred by patients in previous years, and the cash basis is a true index of the total earnings of the practice. We suggest that our correspondent might ask the inspector for the grounds on which it is assumed that his present assessments are insufficient.

### PERSISTENT GINGIVITIS AND LINGUAL NEURALGIA.

"T. D. H." asks for suggestions in the following case of chronic neuralgia of the tongue (six years' duration) with persistent gingivitis: The affection began in November, 1914, following an abscess in connexion with a wisdom tooth. One morning the patient, aged 50, woke up with severe pain in the tongue; this continued for a few days, stopped for a fortnight, and since then has been continually present in the daytime. There are no tender points; the patient can sleep, but as soon as he uses the tongue the pain recurs and makes life a burden to him. The tongue is normal in appearance; common sensation and sense of taste are normal. There is no specific history, and the Wassermann reaction is negative; the knee-jerks and other reflexes are normal. The general health is good. The following treatments have been tried: strychnine and other tonics; codeia, potassium iodide, bromides and arsenic; butyl chloral, pyramidon, aspirin, and salicylates; insufflations of morphine, cocaine, etc. Twelve months ago injection of the lingual nerves with