

Memoranda :

MEDICAL, SURGICAL, OBSTETRICAL.

REFLEX VASOMOTOR INHIBITION IN LOBAR PNEUMONIA.

I DESIRE to record the following unusually well marked instance of reflex vasomotor inhibition in a case of lobar pneumonia; the underlying factors doubtless exist in all cases of pneumonic consolidation. The phenomenon described may therefore well be present in a less easily recognized or more transient form in all such cases, and must in the present instance also have escaped observation but for the old-fashioned and apparently now unjustifiably discredited form of counter-irritation employed in treatment.

A. B., a healthy English male, 20 years of age, was suddenly attacked with acute lobar pneumonia. There was a well defined circular area of consolidation about four inches in diameter on the posterior aspect of the left lung immediately below the angle of the scapula. The case displayed no unusual symptoms, and treatment was mainly expectant, with counter-irritation in the form of linseed and mustard poultices over the affected region. After poulticing for twenty-four hours the skin involved showed the usual erythema with the exception of a sharply demarcated circular patch—corresponding exactly in size and position to the underlying consolidated portion of lung—the colour of which remained strikingly unaltered; continuous poulticing only gradually succeeded in reddening it. Recovery was uneventful.

This case furnishes an elegant illustration of the nervous connexion between the skin and underlying viscera, and suggests the rationale of treatment of various disorders of internal organs by local counter-irritation.

J. W. TOMB, O.B.E., M.D., D.P.H.

Asansol, Bengal, India.

STRANGULATED HERNIA IN INFANTS.

I HAVE been interested to read the remarks on strangulated and irreducible hernia in infants in the JOURNAL of July 12th, 26th, August 16th, and September 13th. The writers do not all clearly differentiate as regards the pathology of the conditions found, so that it is not always evident whether the hernias were *strangulated* (that is, whether the constriction at the neck of the sac was such as to interfere with the blood supply of the contents), *obstructed* (that is, interfering with the flow of contents through the lumen of the bowel), or *irreducible*, where no obstructive symptoms are present.

In a consecutive series of 1,500 operations for inguinal hernia in infants and young children I have operated on three cases where true strangulation had occurred.

CASE I.

A premature infant (7 months), aged 5 weeks, and weighing just under 4 lb., was admitted to the Royal Hospital for Sick Children in June, 1922, from the Maternity Hospital, with a history of a right inguinal hernia, present since birth. Forty-eight hours before admission the infant, which was not thriving, refused its feeds, and vomited several times. The bowels were constipated, and the next evening the vomiting became faecal in character and the hernia was then noticed to be irreducible. On admission the abdomen was distended and the scrotum tense and oedematous, and an irreducible right inguinal hernia was present. Immediate operation was performed, practically without any anaesthetic. The sac contained a drop of blood-stained fluid, and a loop of ileum, greatly congested, and with the contiguous surfaces glued together by lymph. A tight constriction ring was divided and the bowel returned to the abdomen. The infant was sent back to the Maternity Hospital, but only survived for fourteen hours.

CASE II.

J. C., a male infant, aged 12 days, was brought to the Children's Hospital with a history of a swollen scrotum, vomiting, and constipation for forty hours. The child had been seen by a medical student the day before, who, having failed to reduce the swelling by taxis, diagnosed hydrocele, and did nothing further. On admission a large irreducible left inguinal hernia was present; the scrotum was swollen and discoloured. At operation the hernial sac contained blood-stained fluid, and a loop of deeply congested ileum presented, showing a circular gangrenous patch about the size of a sixpenny piece, while the constricted portion of the gut was almost as bad. After dividing the constriction at the neck of the sac the affected loop was pulled on until healthy bowel came into view, and as invagination of the gangrenous portion was not possible, a hasty resection of 4 inches of bowel, with end-to-end anastomosis, was performed. The infant made a satisfactory recovery, and has since been operated on for a hernia on the opposite side.

CASE III.

W. W., aged 2 years, had a history of two days' strangulation of a left inguinal hernia. At operation the sac contained blood-stained fluid mixed with liquid faeces and some fragments of undigested nuts. The strangulated loop of ileum had ruptured and was gangrenous. Resection of 6 inches, with end-to-end anastomosis and drainage of the sac, was followed by a satisfactory recovery, and the radical cure of the hernia was performed two years later.

The irreducible hernia as seen in the adult does not occur in young children, for as soon as the hernia becomes irreducible it also becomes obstructed, and gives rise to vomiting and, if unrelieved, to distension and constipation. At the same time, the great majority of such cases will reduce themselves if the infant is put to bed with the pelvis raised and a hot fomentation to the scrotum. The infant falls asleep, and almost invariably the hernia disappears. Failing this, *very* gentle taxis under light anaesthesia may be tried, and generally is successful.

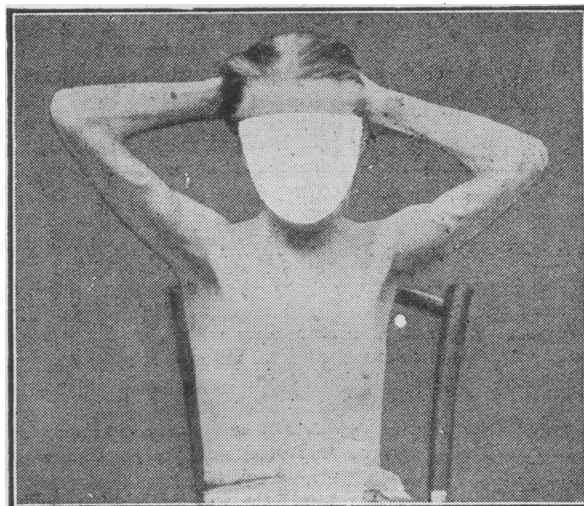
Where real strangulation has occurred, this is evidenced by oedema and discoloration of the scrotum, and operation should be performed without delay.

GERTRUDE M. A. HERZFELD, M.B.,
Ch.B., F.R.C.S.E.

Edinburgh.

ELONGATION OF BRACHIAL ARTERIES.

THE illustration accompanying this note is reproduced from a photograph of a woman, aged 77, who was admitted to Tooting Bec Mental Hospital in February, 1924. I think the condition of her brachial arteries must be very uncommon. They appear to be congenitally too long for the



upper arm; in full extension they are quite visible and resemble in shape a bent bow. The appearance of the arteries with the arm in flexion is seen in the photograph; they close up like a U-spring. The depth of the loop is about 2½ in. I am indebted to Dr. E. H. Beresford, medical superintendent of the hospital, for leave to publish this case.

THOMAS LINDSAY, M.D., Ch.B. Edin.,
F.R.C.S.E., D.P.M. Lond.

Tooting Bec Mental Hospital, S.W.17.

SPONTANEOUS RUPTURE OF THE HEART.

I SHOULD like to add another case of spontaneous rupture of the heart to the case published by Dr. Gilmore (BRITISH MEDICAL JOURNAL, August 30th, p. 373) and the interesting series by Dr. S. Watson Smith (September 13th, p. 465).

In March, 1924, a woman, aged 67, who never complained of any symptoms of heart trouble, retired to bed, and was found next morning dead and half undressed on the bedroom floor.

Post-mortem examination showed a well nourished woman with marked deposit of fat. The pericardial sac was full of blood clot, which was swabbed out. The heart was slightly enlarged and fatty. There was a vertical tear 1½ in. long in the middle third of the left ventricle; the heart muscle was very soft and studded with minute white patches, possibly fat. All the valves were normal, and there was no disease of the aorta.

Lincoln.

GEORGE LEVIS, L.R.C.P. and S., D.P.H.

obtained a medical exhibition and gold medal for anatomy and physiology at the University of London. After obtaining the M.R.C.S. diploma in 1858, he graduated M.B.Lond. in 1860, and proceeded M.D. in the following year. He became M.R.C.P. in 1862 and was elected F.R.C.P. in 1874. Dr. Gervis became successively assistant obstetric physician, obstetric physician, lecturer on midwifery and diseases of women, and consulting obstetric physician to the hospital. His connexion with St. Thomas's began when the hospital was situated in St. Thomas's Street, continued through its temporary sojourn in the old Surrey Gardens, and was completed in the present building on the banks of the Thames. He commenced practice in St. Thomas's Street, and rapidly built up an extensive connexion. In 1879 he removed to 40, Harley Street, and there became widely known as a consultant in gynaecological cases. His courtly presence and charm of manner, combined with his vast stores of knowledge and great practical experience, made his advice eagerly sought for in his own specialty, and endeared him to an ever increasing circle of patients. The cares of his busy practice left him scant leisure for writing, and beyond some brief contributions to the medical press, he has left no permanent literary memorial of his work; but his painstaking and accurate method of teaching must have left its impress on many generations of medical students.

In 1899 Dr. Gervis retired from practice and went to live at Hillingdon Heath near Uxbridge. There his energy found vent in much public work, and he became a magistrate for the county of Middlesex. Eight years later he removed to Bath, where he continued to reside until his death. At Bath he took a keen interest in the Royal Mineral Water Hospital, of which institution he became a vice-president, in the District Nurses Institute, the now defunct Bluecoat School, and many other charities. He took a great interest in antiquarian research, and in the transactions of the Huguenot Society, being descended on his mother's side from a Huguenot family. He was an enthusiastic and learned gardener.

Dr. Gervis married in 1860 Phoebe Louisa, daughter of the late S. K. Pollard, Esq., of Taunton. Mrs. Gervis predeceased him in 1918, after fifty-eight years of an ideal married life. He leaves one daughter, and one son, Dr. Henry Gervis of Brighton.

Dr. EDGAR REID, who died on September 19th, aged 59, received his medical education at Guy's Hospital. He obtained the qualifications M.R.C.S., L.R.C.P. in 1894, and the greater part of his professional life was spent in Swansea, where he was honorary gynaecologist at the Swansea Hospital. During the war he was in charge of the 33rd War Hospital at Cardiff. Throughout his life he was an enthusiast in sport; in Rugby football he was the captain of the Guy's Hospital and Swansea teams, playing three-quarter for both. He also won distinction as a batsman in cricket, and was captain of the Swansea XI several times. In 1896 he took an active part in the formation of the Pennard Golf Club, and was both captain and secretary: on one occasion he was the runner-up in the Welsh golf championship. He leaves a widow and one daughter. A colleague writes: "Deliver us from mean hopes, from fear and favour, and grant that we here before Thee may finish what remains of our course without dishonour to ourselves or hurt to others." This final prayer at the graveside so truly expressed the outstanding attribute of the friend whom we accompanied to his last resting place. No one who came in contact with Edgar Reid, even if only for a short period, could imagine him stooping to anything mean, or failing in his obligations. In his varied pursuits he gave of his very best. As a consultant in gynaecology he gained great success in an extensive practice by his operative skill and kindness, which won for him the confidence and respect of his patients and the whole-hearted support of those who worked with him, doctors and nurses alike. As an athlete he had outstanding ability, excelling in many branches of sport. He was held in great admiration as an exponent, and he was as much appreciated for his generosity as an opponent, quick to express admiration of the prowess of any who defeated him, and unstinted in his praise of the

skill of those whom he overcame. He was a sportsman in the noblest sense of the word. He never harboured a lurking grudge, nor a dishonourable thought. Death has robbed us of a loyal friend and a most lovable colleague. "Every heart that has beat strong and cheerfully has left a hopeful impulse behind it in the world, and bettered the tradition of mankind."

Dr. JOHN CHARLES HARRIS died on September 21st at Ramsgate, where he had lived since his retirement from practice nineteen years ago. He was born at Chipping Norton, and received his medical education at Westminster Hospital, taking the diplomas of M.R.C.S.Eng. 1859, L.M. 1860, L.S.A. 1861. For over forty-five years he practised at Croydon. He was almost 89 at the time of his death, but during the last twelve months had practically been confined to his bed. The death of his wife four years ago proved a great blow to him. In his younger days he was an excellent raconteur; within a few months of his death, too, he could always be roused, and would chuckle like a boy at tales of the Heythrop hounds at Chipping Norton, the Bicester and Whaddon Chase packs. We are indebted to Dr. Swindale of Ramsgate for these few notes.

The well known Swedish clinician, Professor FRITHIOFF LENNEMALM, has recently died at Stockholm, at the age of 66.

Dr. TOMMASO DE AMICIS, the *doyen* of Italian dermatologists and formerly director of the clinic of dermatology and syphiligraphy at Naples, has recently died.

Dr. CHARLES GORIS, a leading Brussels oto-rhino-laryngologist, has recently died.

Universities and Colleges.

UNIVERSITY OF LONDON.

LONDON HOSPITAL MEDICAL COLLEGE.

THE following awards are announced:—University Scholarship in Anatomy and Physiology open to Students of the Universities of Oxford and Cambridge (£75): J. G. A. Davel (Trinity College, Oxford). Entrance Scholarship in Science (£100): Mr. E. A. Hunter. Epsom Scholarship (Free Medical Course): C. E. H. Turner.

ST. THOMAS'S HOSPITAL MEDICAL SCHOOL.

The following scholarships have been awarded. Entrance Arts Scholarships (1924): First (value £50), J. A. G. Bird; second (value £50), J. G. Dathan. Entrance Science Scholarships (1924): First (value £150), T. H. Wilson; second (value £60), A. M. Easton. Entrance University Scholarship (1924): (Value £100), C. I. Tuckett (Trinity College, Cambridge). Proxime Accessit, V. B. Wigglesworth (Caius College, Cambridge). William Tite Scholarship (£25), H. C. Trowell.

UNIVERSITY OF WALES.

THE following candidates have been approved at the examination indicated:

FINAL M.B., B.Ch. (*Pathology and Bacteriology*).—Annie E. C. Davies, *D. J. Davies, T. W. Davies, R. W. Edwards, Dilys Jones, *T. Jones, W. H. M. Jones, I. O. Martin, H. G. StM. Rees, J. D. Williams, J. H. Williams, W. B. Williams.

* With distinction.

The Services.

ROYAL NAVAL MEDICAL SERVICE.

The Gilbert Blane Medal.

Surgeon Lieutenant Commander Harold B. Padwick, D.S.O., R.N., has been awarded Sir Gilbert Blane's Gold Medal, he having obtained a first-class certificate at the examinations held in 1924 for promotion to the rank of surgeon commander.

DEATHS IN THE SERVICES.

Lieut.-Colonel William Freed Thomas, Madras Medical Service (ret.), died on August 8th, aged 71. He was the son of William Thomas, printer, of New Town, Madras, and was educated at the Madras Medical College and at University College, London; he took the L.S.A. in 1878 and the M.R.C.S. in 1879, and entered the I.M.S. in that year; he became lieutenant-colonel after twenty

years' service, and retired on June 22nd, 1909. He served in the Rumpa rebellion of 1879-80, and in the Burmese war from 1886 to 1889, when he took part in the operations of the 4th and 6th Brigades, and received the frontier medal with two clasps.

Major Dugald Nairne Anderson, Indian Medical Service (ret.), died on July 11th, aged 51. He was educated at the University of Edinburgh, where he graduated M.B. and C.M. in 1896. He entered the I.M.S. in July, 1899, and became major after twelve years' service; he retired on account of ill health on September 1st, 1912. He served in the China war of 1900, receiving the medal.

Major William John Masterson, Indian Medical Department, died on August 9th, aged 52. He was educated at the Calcutta Medical College, entered the I.M.D. in February, 1892, received his first commission as lieutenant in December, 1914, and reached the rank of major in February, 1922. He served on the North-West frontier of India in the Tirah campaign of 1897-98, receiving the medal with two clasps.

Lieut.-Colonel Anthony Hickman Morgan, D.S.O., J.P., D.L., R.A.M.C. (ret.), died at Cowes, Isle of Wight, on September 29th, aged 66. He was born in Dublin on June 29th, 1858, the son of the late Captain Anthony Morgan, 95th Foot, of Skibbereen, co. Cork, and was educated in Dublin, where he took the L.R.C.S.I. and L.K.Q.C.P. in 1880. Entering the army as surgeon on February 5th, 1881, he became surgeon-major after twelve years' service, and retired on February 12th, 1896. Though he was in the army only fifteen years he saw a great deal of war service in that time: Egypt, 1882, medal and Khedive's bronze star; West Africa, expedition up the Gambia river against the native chief, Fodey Kabba, 1891-92, medal with clasp; West Africa, 1893-94, operations against the Sufas, mentioned in dispatches, *London Gazette*, February 28th, 1894; expedition in Gambia against Fodey Silah, mentioned in dispatches, *London Gazette*, May 4th, 1894, clasp and D.S.O.; and, after retirement, South African war, 1899-1900, on hospital ship *Princess of Wales*, mentioned in dispatches, *London Gazette*, June 17th, 1902, Queen's medal with clasp. On July 7th, 1897, he was appointed major and honorary lieutenant-colonel of the 17th (Volunteer) Battalion of the Rifle Brigade. In 1904 he served as high sheriff of County Cork, and in the same year became a Knight of Grace of the Order of St. John of Jerusalem. In 1906 he unsuccessfully contested the Isle of Wight as Conservative candidate. He was also a J.P. and D.L. for County Cork, an F.R.G.S., and F.Z.S. In 1896 he married Mary, daughter of the late C. E. Bagnell, of Clonkennan, Limerick.

Surgeon Captain Horace Bruce Marriott, O.B.E., R.N. (ret.), died at Epsom on September 28th, aged 61. He was the son of the late Rev. C. Hardwick Marriott, vicar of Walton-cum-Felixstowe, and was educated at Guy's. After taking the M.R.C.S. and L.R.C.P.Lond. in 1888, he entered the navy, becoming surgeon commander on February 11th, 1907, and retiring with the rank of surgeon captain on February 18th, 1918.

Surgeon Lieutenant Commander William Leckie Coullie, R.N., died suddenly at Southsea on September 15th, aged 37. He was the youngest son of the Rev. James Coullie, of Pencaitland, and took the Scottish triple qualification in 1915, after which he entered the navy, attaining his recent rank on April 12th, 1921. He was serving on H.M.S. *Vernon*, at Portsmouth.

Medical News.

THE Home Secretary has appointed Sir Archibald E. Garrod, K.C.M.G., M.D., F.R.S., to be a member of the Advisory Committee on the Administration of the Cruelty to Animals Act, 1876, in the place of Sir H. Bryan Donkin, M.D., who has resigned.

THE Royal Commission on National Health Insurance announces that its meetings will be resumed on October 16th, and that any persons or bodies desiring to submit evidence should communicate, without delay, with the Secretary of the Commission, Mr. E. Hackforth, Ministry of Health, Whitehall, London, S.W.1.

THE St. Thomas's Hospital old students' dinner will be held at the Prince's Restaurant, Piccadilly, on Friday, October 24th, at 7 o'clock for 7.30. The chair will be taken by Dr. Seymour Taylor. The price of the dinner, inclusive of stewards' fee, is 15s., to be paid at the restaurant. Decorations will be worn. The honorary secretaries are Mr. R. H. O. B. Robinson and Dr. D. G. Leys.

THE dinner of the past and present students of University College Hospital, London, which was postponed, will be held on Friday, October 24th, at 7.30 p.m., at the Hotel Cecil. Tickets can be obtained from Mr. Gwynne Williams and Dr. T. R. Elliott at the medical school.

THE thirty-third French Surgical Congress opened on October 6th, at the Paris Faculty of Medicine, under the presidency of Professor Tuffier. The audience included a delegation of Polish surgeons.

DR. FRANK CLARE WILKINSON, dental tutor in the dental school of the University of Liverpool, has been appointed to the newly created chair of dental science in the University of Melbourne. Dr. Wilkinson graduated B.D.S. Liverp. in 1912, M.B., Ch.B. in 1915, and M.D. in 1917.

A COURSE of four public lectures on water supply and its purification will be given at University College, London, W.C., by Professor S. L. Rashkovich, M.D., Director of the Technical Sanitary Institute of Petrograd, on Fridays, October 10th, 17th, 24th, and 31st at 5.30 p.m. Professor H. R. Kenwood will preside at the first lecture. Tickets of admission are not required.

AT the third of the series of post-graduate lectures on cancer, to be delivered in the West Lecture Hall of the Royal Society of Medicine on October 17th at 5.30 p.m., Mr. J. Swift Joly will speak on cancer of the bladder. These lectures are open to all members of the profession without fee. A three weeks' intensive course in laryngology, rhinology, and otology will begin on October 13th at the Central London Throat, Nose, and Ear Hospital, and will occupy the whole of each day, except Saturday. The third week of the course in psychological medicine at the Bethlem Royal Hospital begins on October 14th. On October 14th and 16th Dr. G. C. Low and Dr. Manson-Bahr will give clinical demonstrations on tropical medicine at the London School of Hygiene and Tropical Medicine. Full particulars of these courses may be had from the Secretary of the Fellowship of Medicine, 1, Wimpole Street, W.1.

THE fifth International Congress of Public Health Nursing commenced at Bedford College on October 1st. This course is organized by the League of Red Cross Societies in collaboration with Bedford College and the College of Nursing, and its aim is to train nurses for executive and teaching positions under municipal, State, or Red Cross societies.

DR. A. G. WILKINS, on his retirement from the office of senior medical inspector of schools to the Staffordshire Education Committee, has been presented by the members of the staff and friends with a gold wrist-watch, a travelling clock, and medical books.

A LYCH-GATE, erected at the entrance to Ludgershall churchyard, was dedicated on September 25th as a memorial to the late Dr. James Evan Jones, who for many years practised in the district.

AT the meeting of the Society for the Study of Inebriety to be held in the rooms of the Medical Society of London, 11, Chandos Street, Cavendish Square, W., on Tuesday, October 14th, at 4 p.m., Professor W. E. Dixon, M.D., F.R.S., will open a discussion on cocaine addiction. Each member and associate may introduce visitors.

THE opening meeting of the University College Hospital Medical Society, at which Professor J. S. Haldane, F.R.S., of Oxford, is to read a paper on the physiology of acclimatization to high altitudes, has been postponed from Friday, October 17th, till the following Wednesday, October 22nd, at 8.15 p.m.

THE Fourth International Congress of the History of Medicine will be held at Geneva from July 22nd to 27th, 1925. Sir D'Arcy Power is the *président d'honneur*, and the president of the Congress is Dr. C. G. Cumston. The general secretaries are Drs. A. de Peyer and Émile Thomas, both of Geneva. A preliminary programme will be issued on December 1st, 1924, and can be obtained from the Bureau de Secrétariat Général, 20, rue Général-Dufour, Geneva.

AT a meeting of the Yorkshire Tuberculosis Society on Saturday, October 25th, at 4 p.m., at the Tuberculosis Dispensary, Queen's Road, Sheffield, Mr. H. Morriston Davies, consulting surgeon, University College Hospital, London, will give a lecture, with lantern illustrations, on surgery in the treatment of pulmonary tuberculosis. All medical practitioners will be welcome.

AT the Gloucester City Police Court on October 2nd Dr. W. R. Hadwen was committed for trial at Gloucester Assizes on a charge of manslaughter arising out of the death of a child named Nellie Burnham, aged 10, who died on August 10th. Mr. Micklethwait, who appeared for the Director of Public Prosecutions, in opening the case said that the allegation of the prosecution was that the child died from diphtheria and pneumonia, and that her death was caused or contributed to by the gross negligence of the defendant. Evidence was given by the mother of the child; by Dr. E. S. Ellis, who attended the child during the last day of her life; by Dr. W. Washbourn, who made the *post-mortem* examination; by Dr. R. B. Berry, M.O.H. for Gloucester and medical superintendent of the Infectious Diseases Hospital; and by Sir William Willcox, physician to St. Mary's Hospital and assistant physician to the London Fever Hospital, who was called by counsel for the prosecution as an expert witness. Dr. Hadwen had been already committed for trial on a coroner's warrant on September 12th. Bail was allowed, and Dr. Hadwen, who was represented by Mr. A. F. Clements, reserved his defence.

THE Harveian Society of London will hold a clinical meeting at the Paddington Green Children's Hospital on Thursday, October 16th, at 4.30 p.m.

THE Chadwick Lecture programme for this autumn includes lectures in London on "Defective hygiene and child life," with special reference to the effect produced on growth and development of children by town dwelling and slum areas, by Dr. Lawson Dick, M.D., F.R.C.S.; on "Rats," by Mr. Mark Hovell, F.R.C.S.; on "Smoke," with a review of its causes, its effects on vegetation, fabrics, masonry, and metal work, and its influence on health and the death rate, by Professor J. D. Cohen, F.R.S.; and on "Ante-natal and post-natal child physiology and hygiene," by Dr. W. M. Feldman. Each lecture will be illustrated by epidiascope or lantern slides, and among the chairmen will be Sir William J. Collins, M.D., chairman of the Chadwick Trustees, Sir James Orichton-Browne, M.D., and Sir Frank Baines. Further information about these lectures, which will be free to the public, may be had from the secretary at the offices of the trust, 13, Great George Street, Westminster.

THE Tokyo University library, which was destroyed in the great earthquake a year ago, is now being quickly restored, a large number of books having been presented by the Rockefeller Foundation, the Universities of Rome, Germany, Michigan, Columbia, and California, educational bodies connected with the French Academy, and other countries, including India, Australia, Holland, and Switzerland.

DR. JAMES F. E. BRIDGER, principal civil medical officer, has been appointed a nominated official member of the Legislative Council of the island of Ceylon.

THE Home Secretary has appointed Dr. Sibyl Gertrude Overton to be an Inspector of Factories and Workshops under the Factory and Workshops Act, 1901.

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. Authors desiring reprints of their articles published in the BRITISH MEDICAL JOURNAL are requested to communicate with the Financial Secretary and Business Manager, 429, Strand, W.C.2, on receipt of proof.

ALL communications with reference to advertisements as well as orders for copies of the JOURNAL should be addressed to the Financial Secretary and Business Manager, 429, Strand, London, W.C.2. Attention to this request will avoid delay. Communications with reference to editorial business should be addressed to the Editor, BRITISH MEDICAL JOURNAL, 429, Strand, W.C.2.

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

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

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

EDITOR of the BRITISH MEDICAL JOURNAL, *Aitiology Westrand, London.*

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

MEDICAL SECRETARY, *Mediscera Westrand, London.*

The address of the Irish Office of the British Medical Association is 16, South Frederick Street, Dublin (telegrams: *Bacillus, Dublin*; telephone: 4737, Dublin), and of the Scottish Office, 6, Rutland Square, Edinburgh (telegrams: *Associate, Edinburgh*; telephone: 4361, Central).

QUERIES AND ANSWERS.

OBSTINATE CONSTIPATION IN A CHILD.

"MEDICO" asks for suggestions for further treatment in the following case: A boy, aged 3, with a history of chronic constipation and recurrent rises of temperature. Prolapse of the rectum occurs at times. The child has been given two tablespoonfuls of liquid paraffin a day, with the result that one stool has been passed every other day. He has also had occasional soap-and-water enemas. He has now been put on a mixture containing sodium sulphate, tincture of belladonna, and infusion of senna three times a day, with liquid paraffin twice a day, and cascara cordial one drachm at night. Abdominal massage is being used, but the bowels are still obstinate and prolapse recurs at times.

ELECTRIC LIGHTING AND HEATING.

"D. M. O." writes: At present I use electricity for lighting on the "flat rate" plan, and I am thinking of adopting it on the "Norwich" system for heating purposes as well. I should be glad to hear the experiences and results of one or two medical men who have tried this system in the house and surgery.

INCOME TAX.

Cash Receipts or Book Debts?

"D. L." has retired after thirty-four years' work in practice. The local inspector of taxes insists that he is chargeable in respect of debts paid to him after retirement.

* * An assessment on a practice for a particular financial year is in respect of the profits of that practice for that year; it is calculated on a three years' average, and is usually based, as regards the gross profits, on cash receipts rather than on a detailed estimate of the value of the year's bookings, that method being convenient and yielding, in the long run, the same result. It therefore follows that when tax has been paid on assessments for a number of years to, say, April 5th, 1924, the liability has been accounted for in respect of precisely the same period, and where the practitioner has ceased to exercise his profession there is no valid legal ground for assessing him for subsequent periods in respect of profits, which he has, in fact, ceased to earn.

"F. K. M." has declined to supply particulars of his book debts, claiming to base his liability on cash receipts; the inspector of taxes has now arranged for estimated assessments in excess of the amount of liability returned.

* * The position with regard to the cash receipt basis is that where a practice is in a normal condition the actual receipts year by year approximate to the value of the year's bookings. If the cash receipt basis is displaced, the difficulty that immediately arises is to estimate the value of each outstanding book debt—notoriously both difficult and important in the case of a medical practice. The matter was discussed with a leading official at Somerset House at length (see our issue of November 19th, 1921, SUPPLEMENT, p. 185), and it was understood that objection to the application of the cash receipt basis would not be taken by the Inland Revenue Department except in abnormal circumstances—for example, in the case of a new practice. We suggest that our correspondent should call the local inspector's attention to this fact and ask him what facts he has in mind in treating his case as abnormal.

Average War-time Concession.

"R. O. N." understands that there was an income tax concession to doctors who served as medical officers in the army during the war by which they were allowed, on resuming civil work, to treat their army service pay as part of the average for assessment. As the pay was generally less than practice earnings, the concession might be valuable. The inspector of taxes states that the concession applied only to non-practising doctors.

* * It is always difficult to speak definitely of a "concession," but so far as our information goes the basis of the concession was a recognition that service in the forces was a peculiar form of employment, and that as a result where an officer in the R.A.M.C. resigned his commission and took other employment—for example, as an assistant, he was allowed to average his army pay for the purpose of his civil assessment. We believe, therefore, that the inspector is correct in stating that the concession did not extend to the earnings of a practice, which, technically, are not profits of an "employment."

Non-medical Profits.

"D. C." has been requested by the inspector of taxes to give full details of "the profits made by him in his dealing in stocks and shares," and asks, "must I pay income tax on these profits, and how do I stand with regard to my losses?"

* * Whether "D. C." is liable depends on whether he can correctly be said to be dealing in stocks and shares. If he does more or less habitually buy shares with the intention of reselling them he is distinguishable from the more ordinary case of the man who buys for investment purposes and may or may not form the intention later of reselling at a profit. In the former case his profits are assessable, in the latter the result of his transaction is a gain in capital and it is not liable to tax. Assuming that liability attaches to the gains, it follows that relief is due in respect of the losses. Ordinarily this relief will operate automatically—that is, the total amount of liable profit for a year will be the sum of the profits on various successful transactions, less the sum of the losses on less fortunate speculations.

LETTERS, NOTES, ETC.

THYMOL FOR THREADWORMS.

DR. WILLIAM CORBET (Worthing) writes: I observe that Dr. Rachel Gethen, in a short note in the JOURNAL of October 4th (p. 650), recommends, and has administered, two successive ½ drachms of thymol in alcoholic solution, not only with no untoward result, but with satisfaction to her patient and herself. This seems most remarkable in view of the well known toxicity of thymol in solution and the emphasis laid by all authorities on the necessity for avoiding alcohol, ether, chloroform, turpentine, or castor oil, as solvents, during its exhibition. I have frequently