

external circumstances of an extraordinary and exceptionally disturbing character was operative before the war, diminished during the war, when money was more plentiful and greater economic security existed for the individual in spite of the enemy at our gates, and has been and is operative more than ever since the war, during a period of great financial stringency decreed by sound finance.

It is clear that with increasing irritations of an economic nature an increasing number of people will go bankrupt and will commit suicide. This is an argument against the irritations rather than against human nature. At a public meeting convened by the Committee against Malnutrition Sir F. Gowland Hopkins remarked on the now generally accepted fact that through the success of scientific methods the repetition of the miracle of the loaves and fishes had become possible. This possibility is true literally and metaphorically, and yet bankruptcies and suicides have been, and are, increasing. Life itself, including medicine, is being frustrated.

The close association between bankruptcies and suicides suggests a financial basis for them both, and for much of the present frustration of life. Major Douglas's graph is a very practical note on suicide, introduces a realistic touch to a psychological study, and points the accusing finger unfalteringly at the false god of High Finance. This is an aspect of the subject of great moral and practical importance which calls for consideration.—I am, etc.,

Barnard Castle, Dec. 17th.

JOHN LEISHMAN.

## Obituary

Dr. FREDERICK GOULBURN GIBSON died suddenly at his home in Christchurch, New Zealand, on November 5th, at the age of 63. He was born in New Zealand and was at school in Christchurch, and subsequently took his M.A. in the University of New Zealand. He studied medicine at Guy's Hospital, taking the M.R.C.S. in 1900 and the M.D.Lond. in 1903. Keen in all sports, he particularly excelled at Rugby football, playing for Guy's Hospital. For the last thirty years he had practised in Christchurch, New Zealand, where he was one of the leading practitioners. He enjoyed particularly the old type of family practice, perhaps less common in new countries than in England, where the general practitioner becomes the friend and counsellor of his patients, as well as merely their medical adviser, and is able to follow the same patients and families through more than a generation. He was also an energetic member of the Christchurch Division of the British Medical Association, and was President of the New Zealand Branch in 1923. During the war he served as a major in the N.Z.M.C., part of his active service being spent on the hospital ship *Marama*. He leaves a widow, two daughters, and a son.

We regret to announce the death, on December 12th, of Dr. ARCHIBALD CAMPBELL, medical officer in charge of the venereal clinic of the Royal Hospital, Portsmouth. Born in 1880, he received his medical education at Owens College, Manchester, graduating M.B., Ch.B.Vict. in 1905. After some post-graduate study he joined a partnership in Portsmouth. In 1914 he received a commission and went to France, where he developed great ability in the treatment of venereal diseases. He was later appointed to specialist work at Hilsea Military Hospital, and in 1917, when the new venereal diseases clinic was opened in Portsmouth, he was placed in charge of it, continuing to work there until just before his death, with conspicuous success. As a specialist he was widely known. He invented an aero-urethroscope, and contributed articles on treatment to the *British Medical Journal* and elsewhere. A keen member of the British Medical Association, he was

vice-president of the Section of Venereal Diseases at the Annual Meeting at Edinburgh in 1927. Dr. Campbell was a great organizer; he built up the present venereal diseases department of the city of Portsmouth, which has been widely acclaimed as a model scheme. He took whole-hearted interest in the work of diminishing these diseases, and in 1931 he had the satisfaction of seeing the city rank as the third lowest of the twenty largest towns in the country in respect of the attack rate. He devoted himself particularly to children suffering from transmitted disease, saving very many from permanent blindness, and restoring a large number to health. Quiet and unassuming, he shunned anything that seemed to savour of advertisement. He was imbued with a strong sense of duty, which was evident in the punctilious care given to every detail of his work. He endeared himself to everyone with whom he came into contact by his kindness and charm of manner. Dr. Campbell leaves a widow, three sons, and a daughter.

The following well-known foreign medical men have recently died: Hofrat Dr. MAXIMILIAN STERNBERG, professor of internal and social medicine at Vienna; Dr. HUGO WINTERNITZ, professor of internal medicine at Halle, aged 66; and Dr. G. FARKAS, professor of physiology at Budapest, aged 63.

## The Services

### ROYAL ARMY MEDICAL COLLEGE

The War Office announces that Brevet Colonel H. M. J. Perry, O.B.E., Honorary Surgeon to the King, has been selected for promotion to colonel and for appointment as Director and Professor of Pathology at the Royal Army Medical College, Millbank, London, with effect from December 28th, 1934, in succession to Colonel A. C. H. Gray, O.B.E., M.B., Honorary Surgeon to the King, who is retiring on retired pay.

Colonel Gray has served for more than thirty-one years in the Army, during which, in addition to the appointment he is now vacating, he has held the appointments of Assistant Professor of Pathology and Professor of Pathology at the Royal Army Medical College as well as that of Director of Pathology at the War Office. He also served for over five years (while seconded) in Uganda with Sir David Bruce as a member of the Royal Society's Commission on Sleeping Sickness, and received the thanks of the Secretary of State for the Colonies for his very valuable work.

## Medico-Legal

### PUNISHMENT FOR LIBELLING A DOCTOR

At the last Manchester Assizes, before the Commissioner, Mrs. Nelly Mills of Marple pleaded not guilty to publishing defamatory libels on Dr. Garth ApThomas of Stockport, in anonymous letters sent to Dr. ApThomas, his daughter, and his partner. The indictment consisted of six charges, three of them under the Post Office Act.

Mr. A. E. Jalland, for the prosecution, said that the letters imputed immorality by Dr. ApThomas, who, in fact, apart from attending Mrs. Mills for a fortnight in September, 1929, had spoken to her on two or three occasions only. Counsel submitted that all the letters were written in the same disguised handwriting, and there was not a word of truth in the allegations. The letters had been arriving since 1930. Counsel, describing the events leading up to the arrest of the prisoner, said that post-office officials watched her post a letter and then dropped a newspaper into the letter-box. When the pillar-box was opened, a letter addressed to Miss ApThomas was immediately underneath the newspaper. Mr. J. E. Greenwood, a handwriting expert of Manchester, identified the handwriting on this and other letters as that of the prisoner.

In sentencing Mrs. Mills to twelve months' imprisonment the Commissioner described the offence as abominable.

*Education of Partially Sighted Children.*—Mr. RAMSBOTHAM informed Mr. Ernest Evans, on December 20th, that a large number of local education authorities were considering the recommendations contained in the report of the Committee on Partially Sighted Children. He could not say how many of them had already decided to adopt any of those recommendations. The Board of Education was in general agreement with the recommendation of the committee on the advantages of educating partially sighted children in classes which formed part of ordinary elementary schools. A proposal to make provision in one area on lines indicated in the report had recently been approved. The Board of Education took steps as opportunity arose to give effect to the committee's recommendations.

*Nursery Schools and Cheap Milk.*—Mr. RAMSBOTHAM told Mr. David Grenfell, on December 20th, that it was not the policy of the Board of Education to refuse to sanction any expenditure on nursery schools. Those schools were not debarred from participating in the scheme for cheap milk. An increasing number of grant-earning nursery schools were eligible to participate in the scheme, but it did not apply to schools of any type not recognized for grant.

Answering Lord Strachie in the House of Lords on December 18th, Lord HALIFAX said that so far as he was aware the milk supplied to school children in Somerset was not limited to pasteurized or tuberculin-tested milk.

## Universities and Colleges

### UNIVERSITY OF OXFORD

The following candidates have passed in the examination indicated:

FINAL B.M., B.C.H. (*Medicine, Surgery, and Midwifery*).—H. A. Brodrribb, R. Clark, A. Fearnley, P. R. Grevies, C. A. Hinds Howell, A. H. Hunt, T. G. Lowden, R. McDonald, R. Passmore, N. K. Stott, T. M. Williams.

### UNIVERSITY OF CAMBRIDGE

At a congregation held on December 19th, the following medical degrees were conferred:

M.D.—J. St. C. Elkington, J. H. L. Easton, D. Aserman, E. A. Nicoll, L. E. Houghton.  
M.B., B.C.H.—A. C. de B. Helme, A. Lister, A. Willcox, C. S. Hall-Smith, C. H. D. Bartley, F. J. Curtis, R. S. Handley, A. M. Lester.  
M.B.—\*R. H. Dobbs, W. A. Elliott, C. P. F. Boulden, A. R. R. Mears, F. W. Holdsworth.  
B.C.H.—R. W. D. Turner, F. B. Turner.  
\* By proxy.

### UNIVERSITY OF BIRMINGHAM

The following degrees were conferred at a congregation on December 14th:

M.B., C.H.B.—H. T. D. Bocking, J. D. Cruikshank, Brenda Fife, R. N. Jones.

### UNIVERSITY OF BRISTOL

Dr. H. J. Drew Smythe has been appointed to succeed Dr. R. S. S. Statham as professor of obstetrics.

The Council has decided to establish a full-time chair of medicine. Subject to the concurrence of the Bristol General Hospital, the first holder of the new chair will be Dr. C. Bruce Perry.

The following appointments have also been made: Dr. Charles Corfield, lecturer in charge of the Department of Anaesthetics, in succession to Mr. Stuart Stock; Dr. C. E. K. Herapath, clinical dean at Bristol Royal Infirmary; Dr. L. A. Moore, clinical lecturer in anaesthetics; Mr. R. Gordon Paul, F.R.C.S.Ed., clinical lecturer in surgery; Dr. H. J. Orr-Ewing, F.R.C.P., clinical lecturer in medicine; Dr. G. E. F. Sutton, M.R.C.P., clinical lecturer in medicine.

### VICTORIA UNIVERSITY OF MANCHESTER

The following candidates have been approved at the examinations indicated:

FINAL M.B. AND C.H.B.—*Part II*: J. Boardman, J. Curry, E. G. Dryburgh, A. Harris, B. P. Hill, J. A. Hobson, R. H. Jobson, S. H. O. Jones, Freda H. Knight, Winifred Porter, W. K. Spencer, Marjorie Swain, A. McN. Tomlinson. *Part I*: J. Cohen, A. J. F. Crossley, H. A. Korotz, B. Thornley, G. W. Ward.

THIRD M.B., C.H.B.—*Pathology and Bacteriology*: S. G. Abelson, Beryl A. Barlow, Muriel J. Brayshaw, J. C. Brundret, P. J. Burke, J. H. B. Cantley, Caroline J. Chalmers, Violet Cohen, D. L. Cooke, G. D. Dawson, B. Flacks, J. Goldman, D. Halpern, A. B. Hamer, A. Hargreaves, B. P. R. Hartley, J. A. Herd, I. Hesford, J. Hilton, C. B. Holland, G. M. Komrower, V. T. Lees, J. Meynell, Eaveen N. A. Milligan, Eleanor M. Mills, E. J. Mitchell, W. S. Parker, \*B. Portnay, D. A. Richmond, A. L. Robertshaw, E. N. Rowlands, A. Shashoua, R. M. Shaw, Nina Shtetin, H. B. Slater, A. M. L. Smith, F. W. Smith, N. Taylor, D. J. Walker, E. P. Whitaker. *Pharmacology*: L. S. Anderson, J. C. Babbage, I. W. Ball, L. Ballon, T. E. Barlow, R. S. A. Beckett, G. H. H. Benham, Muriel L. Bennett, Gretel Bergheimer, G. Berry, M. J. Blank, T. Dinsdale, J. H. Ferguson, J. H. France, Rosaline Green, Edith A. Greenhalgh, R. S. P. Hawkins, T. Holme, W. Ingman, R. Jackson, Monica M. Job, T. H. Lawton, Katherine I. Liebert, H. N. Osborne, \*Nydia E. Panton, A. F. Pearson, W. A. Robson, Mary A. Rogerson, J. K. Rowson, R. N. Stansfield, T. S. Stewart, F. Stratton, N. Whalley, \*A. B. White.

\*With distinction.

### NATIONAL UNIVERSITY OF IRELAND

#### UNIVERSITY COLLEGE, CORK

The following candidates have been approved at the examinations indicated:

M.D.—J. J. Healy.  
M.B., B.C.H., B.A.O.—D. J. Burgess, J. J. Glynn, M. D. Hegarty, J. J. Hurley, J. F. MacCarthy, T. J. Mullins, T. P. O'Brien, T. P. O'Connor, D. G. O'Driscoll, P. Powell, T. Sutton. *Part I*: J. P. Corcoran, Mary P. Quinlan, J. N. McCarthy. *Part II*: D. C. Lawton. *Exempt in Pathology*: V. Bennett, Brendan Buckley.

### ROYAL COLLEGE OF SURGEONS OF EDINBURGH

A meeting of the Royal College of Surgeons of Edinburgh was held on December 18th, when Dr. A. H. H. Sinclair, President, was in the chair. The following candidates, having passed the requisite examinations, were admitted Fellows:

C. D. G. Williams, T. J. Eason, G. C. Ferguson, B. B. Freshwater, M. Gaffney, C. J. K. Hamilton, J. A. Imrie, J. G. Irving, J. M. Jackson, O. V. Jones, I. D. Kitchin, A. D. Konkin, J. Lowe, C. C. McCallum, M. MacCulloch, C. A. P. d'A. Martins, P. H. Merlin, D. C. Monro, W. I. C. Morris, I. Newton, E. A. Nicoll, H. Ll. Rees, Naomi Reuben, D. N. R. Jones, I. M. Rutherford, R. G. A. Savage, P. Shannon, P. R. Thiagarajah, W. E. Thompson, J. H. Wilson.

## Medical News

The annual dinner of the London (Royal Free Hospital) School of Medicine for Women, postponed on account of the death of Lord Riddell, will be held on Thursday, January 24th, at the Savoy Hotel (Embankment entrance), at 7 for 7.30 p.m.

Mr. Kenneth Gray will open a discussion on "The Improvement of Drainage and Water Pipes by the Use of Lead Alloys" at a meeting of the Royal Sanitary Institute at 90, Buckingham Palace Road, S.W., on Tuesday, January 8th, at 5.15 p.m.

The next meeting of the Society for the Study of Inebriety will be held at 11, Chandos Street, W., on Tuesday, January 8th, at 4 p.m., when Dr. Percy E. Turner will open a discussion on "Methylated Spirit Drinking."

The fifteenth International Congress of Physiology will be held in Moscow in 1935, according to the decision of the fourteenth congress, which was recently held in Rome, under the presidency of Professor Pavlov, with Professor L. N. Federoff of the Pan-Russian Institute of Experimental Medicine as general secretary.

The Seventh Imperial Social Hygiene Congress will be held at the London School of Hygiene and Tropical Medicine, Keppel Street, Gower Street, W.C.1, from July 8th to 12th, 1935. Further particulars will be issued later.

The King George V Merchant Seamen's Memorial Hospital, Malta, was opened in 1922, and is now in need of extension, which it is hoped may be possible soon. During 1933 the equipment of the x-ray department was considerably augmented, thanks largely to the Royal Naval Benevolent Trust. The in-patients numbered 343, while there were 3,042 out-patients. An appeal is made for financial support, since there is a bank overdraft of £990.

The Physical Society's twenty-fifth annual exhibition of scientific instruments and apparatus will be held at the Imperial College of Science and Technology, Kensington, S.W., on January 1st, 2nd, and 3rd. Admission is free without ticket on Thursday, January 3rd, from 3 to 6 and 7 to 10 p.m. Admission on the first two days is by ticket only. Tickets may be obtained from the exhibition secretary, Physical Society, 1, Lowther Gardens, Exhibition Road, S.W.7, who will also supply copies of the catalogue (price 1s., post free).

The Minister of Health has now arranged to exercise through the Welsh Board of Health his functions in relation to the welfare of the blind, so far as concerns Wales and Monmouthshire, except matters relating to old age pensions for the blind under Section 1 of the Blind Persons Act, 1920, which will continue to be dealt with by the Ministry in Whitehall direct. The transfer will take effect on January 1st, 1935. Local authorities and voluntary associations for the blind should address all correspondence relating to the matters in question to the Welsh Board of Health, City Hall, Cardiff.

The new ward in the Hospital for Sick Children, Great Ormond Street, towards which Mr. Charles Johnson, a member of the committee of management, has given £10,000, is to be named after the Princess Royal, who worked at the hospital during the war.

Sir G. Lenthal Cheatle, K.C.B., C.V.O., has been appointed a Chevalier of the Legion of Honour.

## Letters, Notes, and Answers

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

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, not necessarily for publication.

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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.

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## QUERIES AND ANSWERS

### 'Offensive Breath'

"J. B. F." writes: I have as patient a girl of 8; good general physique, but suffering chronically from "bad breath." The following possible causes have been eliminated: constipation, bad teeth, tonsils and adenoids, antrum, and accessory sinuses. I should be grateful for suggestions.

### Circumcision

Mr. S. F. MARGRAM-MÖLLER (15, Melville Street, Edinburgh) writes: I am preparing a pamphlet on circumcision, and would feel very grateful if any of your readers would let me have their experiences regarding the spread of non-ritual circumcision within recent years. Statistics from school medical inspection, etc., would be of special interest.

### Income Tax

#### Payment for Guaranteeing a Loan

"A. N. M." refers to a reply in our issue of December 8th, and states that in similar circumstances the deduction was refused in his case. He would like the former reply to be amplified.

\*\* In the case of *Ryall v. Hoare*, [1923] 2 K.B. 447, two directors guaranteed the bank overdraft of their company and were paid a commission for so doing. The deduction was refused to the company, but allowed on appeal to the special commissioners; the High Court case decided that the directors were directly assessable on the sums received for their guarantee. So far as the statement of the case discloses the facts the company was finally permitted to treat the payments as allowable. So far, therefore, the case supports "A. N. M.'s" claim, but it has to be admitted that the facts were somewhat different—for instance, the overdraft was an incident of trading; it was not obtained to purchase the business. That difference is of some importance, and tends to support the contention that in "A. N. M.'s" case, and similar ones, the payment is made to obtain the practice rather than as a part of the expense of working it. At the same time, the point is worth pressing, as the case referred to above might be cited in support.

"ACCOUNTANT" writes to point out that the case of *Ryall v. Hoare* related to excess profits duty, not income tax.

\*\* The general principles of the income-tax code relating to the distinction between capital and revenue expenditure applied to excess profits duty—the special allowance for the use of additional capital in the business was merely to exclude from the "excess" the natural result of that addition. If, therefore, the expense was allowable for the purpose of excess profits duty it is, in our opinion, allowable for income-tax purposes. In the case of *Ryall v. Hoare* the point was not argued before the court, but it seems clear that the deduction was allowed, and to that extent the case can be quoted in support of the allowance claimed. Apart from that case we are very doubtful whether the claim can be established, seeing that the payments are made not so much as expenses of carrying on the practice as arising out of its purchase by a particular person.

### Proportion of Residential Expenses

"D. M. O." asks, in the case of a medical practitioner who resides and carries on practice in one district and has a surgery and consulting rooms in another district, what proportion of expenses would be reasonable for the residence.

\*\* The proportion depends on how the accommodation at the residence is allotted, as between professional and private use; the fact that there are professional rooms elsewhere affects the matter only if it reduces the professional use of the residence. If, therefore, the residential premises cover almost exclusive professional use of two rooms on the ground floor and of the garage "D. M. O." might reasonably claim one-half, though that would seem to be the most he could expect to be allowed.

### Beginning of Appointment

"T. M." qualified in October, 1933, and was employed as from December, 1933. His earnings for the period to April 5th, 1934, were £90, and for the year to April 5th, 1935, say, £200. What is his liability to assessment?

\*\* The rule as to assessment on the basis of the previous year does not apply to the year following the one in which the employment commenced. Consequently the assessment for 1934-5 will be on the amount of the earnings of that year—that is, £200. "T. M." was presumably exempt for 1933-4. There is no real inequity in the position, as the person to be assessed is charged on his actual earnings; it of course follows that when an employment ceases the employee does not continue to be assessed on the previous year's earnings.