

Letters, Notes, and Answers.

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

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QUERIES AND ANSWERS.

A RETIRED medical officer, aged 45, with some tropical experience, asks for information regarding the method of obtaining a post as medical officer on a rubber or tea plantation in India, Ceylon, or Malay States, and as to the usual pay and term of service.

INCOME TAX.

Depreciation on Motor Car.

"W. F. W." inquires whether in claiming depreciation on a car bought in 1922 the percentage allowance should be based on the depreciated value or on the original cost.

* * The allowance is for depreciation by wear and tear during the year of assessment, and the depreciated value has been held to be the correct basis. Where this view is taken by the authorities (and it seems to have become general) it is not practicable to resist it. At the same time it is not likely to make much difference in the long run, inasmuch as the greater the depreciation allowances made the less will be the deduction due for the net renewal cost when the car is replaced.

Partnership Expenses.

"R. H. W. D." proposes to take a junior partner and to reserve the two motor cars used in the practice as his individual property. Will this affect the allowance to be claimed when a car is purchased in the joint names of the partners in replacement of either of the two present cars?

* * It certainly should not do so, as a matter of common sense, and neither should it, we think—though this is not so free from doubt—as a matter of law. If, as we gather, a new car will be purchased on the joint partnership account there seems to be no reason why the existing cars should not be included (as "R. H. W. D." suggests) in the partnership valuation and any possibility of objection to the future claim thereby extinguished.

LETTERS, NOTES, ETC.

HOSPITAL PROVISION FOR ANTE-PARTUM HAEMORRHAGE.

"G. P." writes: May I draw attention to a problem in midwifery practice still more urgent and unsatisfactory than that of puerperal fever? I refer to the lack of adequate hospital provision for cases of ante-partum haemorrhage. The Poor Law institution may be several miles distant. Adequate treatment in the patient's own home may be almost impossible. Take, for instance, the difficulty and inconvenience to the doctor of having to stand by for many hours. Many cases could be got quite safely into a hospital near by. And yet, following tradition which dates from before the days of Lister, these acute surgical emergencies—in this district and, I believe, in others—are refused by the local general hospitals.

THE NATURAL FOOD OF A BABY.

DR. J. T. MACLACHLAN (Giffnock, N.B.) writes: I was many years in practice before I realized that cow's milk is not the natural food of a baby, but the natural food of a calf. I believe the majority of babies reared on cow's milk have a dreadful time of it in the way of pain from colic, due to indigestion in the stomach or bowels, or both. I have seen milk diluted with plain water,

barley water, lime water, etc., fail to give the baby peace. I remember being called to see a baby whose sole complaint, in its mother's eyes, was it cried so much at night that the father had to pace about with it that he was not fit to go to his work in the morning. I prescribed the following mixture with complete success: *Liq. pancreatic. 3iij, sod. bicarb. 3j, sp. chloroform. 3j, glycerini 3ss, aquae 3iv*; a teaspoonful with each feed. It seems that the curd of cow's milk in the baby's stomach is too hard to be broken up with ease, and that the pancreatic extract solves the difficulty. I remember attending a baby who could not tolerate milk. It vomited persistently and wasted away and seemed to be dying. Horlick's malted milk, cooked with water, was prescribed for it, and it immediately stopped vomiting. On this food it was fed for six months, and, undoubtedly, Horlick's malted milk saved its life. Let me impress on young practitioners the dictum that cow's milk is not the natural food of a baby.

PRICES OF MOTOR CARS.

The Motor has supplemented its issue of January 5th with a little pamphlet containing the prices and condensed specifications of 1926 motor cars arranged alphabetically. With this pamphlet the prospective purchaser of a car is able to compare the prices and to study the differences in valves, horse-power, and body of the cars of nearly 150 makers. The patriotic motorist will be pleased to see that about sixty of these makes of car are of British origin, and that, on the whole, the price of British-made vehicles compares very favourably with that of similar cars made abroad. The pamphlet forms a useful little handbook.

MEDICAL INSURANCE AGENCY.

THE Medical Insurance Agency (British Medical Association House, Tavistock Square, London, W.C.1) has received three inquiries about various forms of insurance unaccompanied by the name and address of the inquirer:

1. For partnership insurance and for insurance of a Daimler car (1924), 16-h.p.; the applicant, who probably lives in London, states his age to be 62.
2. For insurance of Renault 8.3-h.p. car, 1926 model, two-seater.
3. For insurance of Morris-Cowley car, 1925 model, four-seater.

THE LATE DR. LLOYD OWEN.

DR. Y. M. JONES-HUMPHREYS (Cemmaes Road, Montgomeryshire) writes: It may be of interest to Welsh members of the British Medical Association to know that the late Dr. David Lloyd Owen of Birmingham (of whom an obituary notice appeared in the JOURNAL of January 2nd, p. 37) was twenty-third in descent from Einion ap Seisyllt, Lord of Ardudwy in North Wales, whose motto was "Goreu Glewder Galondid."

ACUTE INTESTINAL OBSTRUCTION.

DR. A. J. CAMPBELL (Edinburgh) writes: This is what another general practitioner thinks. Sir William Taylor's paper (November 28th, 1925, p. 993), and those which followed, were not pleasant reading to me. They raised some disquieting questions in my own conscience. They roused no resentment. Frequently we are disturbed by harsh speaking. But if it brings to us sound advice we need not complain loudly. The last thirty years have been full of teaching startling at first—the teaching to anticipate complete diagnosis in abdominal cases. The result has been that complete diagnosis is made earlier than it used to be. The sum total of the discussion was a great advance on the guidance offered to general practitioners. For this we owe gratitude to the gentlemen who conducted it. I hope my patients owe something to the number of times I have been shaken out of my peace of mind by people like Sir William Taylor.

TOBACCO AMBLYOPIA.

DR. J. E. S. OLD (Nyasaland) writes, with regard to Mr. A. S. Percival's reference to tobacco amblyopia (September 19th, 1925, p. 513), to point out that tobacco contains several alkaloids. The amount of these depends on the relative proportions of nitrogen and various salts in the soil in which the tobacco has been grown. Amino-acids are formed during curing and fermentation, and the grower submits tobacco to special treatment to eliminate all objectionable compounds. Dr. Old suggests that it is possibly one of these compounds occurring in coarse low-grade tobacco which gives rise to amblyopia.

INFLAMMABLE COMBS.

DR. T. WILSON AIRD (Hove) writes: The letter of Colonel Elliot (JOURNAL, December 5th, 1925, p. 1089) respecting inflammable toys, hair-combs, etc., reminds me of a case to which I was called some years ago. It was that of a young girl who had been lying on the hearthrug in front of a brisk fire, reading. She was suddenly aroused owing to her celluloid hair-comb becoming violently ignited. Her sisters promptly put out the fire with cold water, but the victim sustained not only a severe shock but a serious burn on the scalp and a resulting scar about half the size of the palm of the hand, which of course remained bald.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 48, 49, 52, and 53 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at pages 23 and 24.