

Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

"PUZZLED" asks for suggestions for treatment in the following case: A lady, over 60 years of age, with both aortic and mitral stenosis, who has had frequent attacks of angina for many years, began to have severe biliary colic about eighteen months ago, which necessitated the administration of morphine often and in increasing doses, in order to keep the pain under, as it was not considered advisable to submit the patient to operation. At least 4 grains of morphine hypodermically are now required in the twenty-four hours to give the patient any ease. Any attempt at reducing the dose or withdrawing the drug by substituting hyoscine, etc., is followed by an alarming condition of collapse. The use of strychnine has been shunned, owing to the danger of raising the blood pressure. Is one justified, he asks, in continuing the morphine in such circumstances?

Some light on this question will be found in the report of the Departmental Committee on Morphine and Heroin Addiction, of which an account appears in our present issue (p. 391).

PAGET'S DISEASE.

DR. W. JENNER (Muswell Hill, N.10) writes in reply to "M.R.C.S.": I would suggest three months' treatment at Dr. Kollier's clinics at Leysin. If that is impracticable, treatment at home by the quartz lamp would be an alternative. There is, however, no substitute for Alpine air. If "M.R.C.S." will communicate with me I will tell him of a visit recently made to these clinics.

SCARS.

DR. D. J. JACKSON (Catford) asks for advice with regard to the treatment of a young lady vaccinated four years ago on the arm, who has now four raised scirrhous masses.

Previous answers to a similar question appeared in the JOURNAL in 1924, vol. ii, pp. 1086, 1144, and 1184. Both fibrolysin injections and the use of a compound resorcin ointment have been found effective in removing the fibrous tissue.

"D. M. B." asks for suggestions for the effective removal of scars of boils left on the neck and face.

INCOME TAX.

Renewal of Motor Car.

"J. A. S." and "A. M. I."—These correspondents have raised the same question of principle. They have each replaced a car by another of superior grade, etc., but, owing to the fall in motor prices during the past few years, at a cost to themselves less than the cost of replacing the car by one of similar grade. For instance, suppose it would have cost £200 (net) to replace an "O" car by another similar car, and actually £250 was expended to replace it by a better "A" car; can the whole of the £250 be allowed so long as it does not exceed the cost of the original "O" car?

In equity we are clear that the £250 should be allowed. The renewal cost basis is an alternative method to the depreciation or gradual writing down basis, and the professional man should not be made to suffer because at one time the latter basis could not be claimed by him. From the legal standpoint the relevant provision appears to be Rule 3 (g), applicable to Cases I and II, Schedule D: "no sum shall be deducted in respect of . . . any sum employed or intended to be employed as capital

in such . . . profession." The argument of the Revenue officers concerned seems to be that because the replacement involves an improvement in the standard of the car, to that extent there is a further employment of capital. In our view there was an employment of capital when the original car was purchased, and no doubt the transaction was so treated, and so long as no further sum is invested in the equipment, then any exchange of one car for another does not imply a further employment of capital, even though a superior car be obtained by the exchange. Before proceeding to a formal appeal, it might be advisable for our correspondents to place the full facts before the Board of Inland Revenue (Somerset House, W.C.2) and inquire whether they cannot authorize their officers to withdraw their objection to the allowances claimed.

"T. G." bought a car in 1921 for £425, and explains that a similar car can be bought now for £182 10s. What depreciation allowance, etc., can he claim?

For 1926-27 he can claim the depreciation allowance on the written-down value of the car; for instance, on the basis of a 20 per cent. allowance he could claim £35—that is, 20 per cent. on £174, the written-down value after four years' life of the car. The renewal allowance will be the net cost of replacement less (if it has been claimed) the total depreciation allowance given against past assessments. As to the question that might be raised by the Revenue authorities if an improved car is bought, see the reply to "J. A. S." and "A. M. I." above.

LETTERS, NOTES, ETC.

ARSENIC IN AMERICAN APPLES.

DR. T. B. WATSON (Woldingham, Surrey) writes: In your issue of February 13th (p. 297) I read the paragraph "Contamination of apples by arsenic"—those imported from abroad, I presume. As I understand that the statement is in regard to American apples, and not those from British Columbia, I am strongly of the opinion that a word to this effect should have been inserted, as, naturally, the public will not discriminate between the two unless distinctly informed. The British Columbia fruit growers have been seriously suffering for some years from very hard times, so any deleterious statement regarding imported apples generally will most certainly have a very disastrous effect on them now, just when a better prospect and a brighter outlook had, apparently, set in.

CIVILIAN MOTOR AMBULANCES.

MESSRS. MANN, EGBERTON AND Co. of Norwich designed and built last year an ambulance body for Daimler Hire Limited, of London. The ambulance is a most luxurious vehicle, having the appearance of a limousine car, and rendering the conveyance of patients over long distances most comfortable. The body is mounted on a 45-h.p. Daimler chassis. The interior is panelled with light and dark mahogany. The stretcher is carried on a Carter's Rastilon spring-balanced frame, mounted on a swivelling carrier. The stretcher supports a Vi-spring mattress, and a nickel-plated rail runs along the unprotected side of the bed. The ambulance is fitted with two chairs, which can easily be removed; with a tip-up basin, the water being supplied from a tank fitted to the central pillar of the front compartment of the car; and with cabinets for a thermos flask, glasses, and medical accessories. Below the ambulance a sloping gangway is slung, which gives easy access, when pulled out, to the wide door at the rear. The charge for so much comfort does not seem excessive, working out, we understand, at about 2s. a mile, with a minimum of 2 guineas.

Of a different type is the special ambulance body built for the Sheffield Joint Hospitals Council by Messrs. E. H. Pickford, and exhibited last year at the Commercial Vehicle Show. It is designed for the transportation of both lying down and sitting patients. The equipment can be rapidly adjusted, so that the ambulance can be used either for ten sitting patients or four lying, or for two lying and five sitting patients. Moreover, the whole of the equipment can be removed in a very short time for the purpose of cleaning and disinfection. The ambulance seems very suitable for industrial districts, where many casualties may require attention at the same time, for pit accidents, or for railway disasters.

TRANSFERABLE NUMBER PLATES FOR MOTOR CARS.

DR. J. B. GARMAN (Great Barr, near Birmingham) writes to call attention to the hardship inflicted on a medical practitioner when hiring a motor car or taking out a second licence during repairs to his own car. He suggests that doctors should be allowed to pay for one professional transferable number plate, analogous to those issued to the motor trade, and hopes that the Medical Parliamentary Committee may interest itself in the matter.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 45, 46, 47, 50, and 51 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at page 71.