

THE Bishop of Chelmsford, who presided at commemoration day at the Livingstone College, Leyton, on June 9th, pointed out that the college existed to help to give all those who were sent out by missionary societies of the Church some knowledge of the management of their own health and of the health of other people. He recalled the association with the college since its beginning of Dr. C. F. Harford. An address was given by the Rev. B. T. Butcher, of the London Missionary Society, Papua, who gave illustrations of the services he had been able to render to natives as the result of his training at the Livingstone College. The treasurer, Mr. R. L. Barclay, reported the progress of the £3,000 fund which is being raised in memory of Dr. Harford. Last year 103 students entered the college, including the short course and vacation course students.

IT appears that statements have lately been made in the press to the effect that the French Government proposes to impose certain restrictions which may interfere with touring in that country. The Director of the Office Français du Tourisme (56, Haymarket, London, S.W.1) informs us that any restrictions contemplated will have no influence whatever on the general comfort of tourists, and that no restrictions will be enforced with regard to the consumption of petrol. English tourists may rest assured that there will be no interference with their use of the roads in France this year.

DR. JAMES BENNETT (Warrington) and Dr. Frank Radcliffe (Oldham) have been appointed to the Commission of the Peace for the County Palatine of Lancaster.

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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The **TELEPHONE NUMBERS** of the British Medical Association and the **BRITISH MEDICAL JOURNAL** are **MUSEUM 9361, 9362, 9363, and 9364** (internal exchange, four lines).

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QUERIES AND ANSWERS.

DR. JANIE MCBIRNIE (West Kirby) writes: A lady aged 71, suffering from chronic bronchitis and asthma, is confined to bed each winter, but in the summer is able to go about apparently well. Can any of your readers recommend a suitable winter resort?

"F. H." asks for advice in the treatment of lymphangitis of the lower lip. Streptococcus vaccine, autogenous vaccine, mixed serum, have been applied locally, and although improved the lip does not really clear up, and periodically swells anew.

INCOME TAX.

Basis of Return.

"F. T." inquires (1) whether there will be any reduction in the taxation of light cars "in view of the new tax on petrol which comes into force on January 1st, 1927," and (2) also as to the basis of his return of profits and an allowance for a motor car renewal.

"* * The taxation of petrol, to which "F. T." refers, is apparently a matter for the indefinite future; when and if it becomes operative presumably the present rates of taxation of cars will be revised. The amount of the allowance for the car renewal which has been effected is £215-£65=£150—that is, the actual out-of-pocket cost. If "F. T." carries out the proposed further replacement the same basis will apply, but the net amount expended will presumably be very much smaller. As regards

the basis of the return of profits, "F. T." is liable for 1926-27, according to the previous three years' average profits of his predecessor, but if he can show that his profits for the first year have fallen short since his succession to the practice from some specific cause, he can then claim to substitute for the average the actual profits of his first year.

Three Years' Average.

"J. N." inquires how expenses should be dealt with in calculating liability.

"* * Each year's net profit (receipts less expenses of the year) should be separately calculated, and the net results averaged. "J. N." seems to have misunderstood the inspector's computation, however. The figures quoted are apparently the amounts of net profits, but in one year £9 has been added, presumably on the ground that it represents additional capital outlay.

Car Allowances.

"T. G." asks for advice with regard to the allowances due for his car.

"* * It should be borne in mind that the "renewal" allowance has to be dealt with as an expense incurred as for the year in which the transaction takes place. We suggest that he accept (under protest) the 10 per cent. allowance for the year 1925-26—many inspectors would allow 20 per cent., we believe—and when computing the profits for the year to March 17th, 1927, claim as an "obsolescence" allowance the cost of replacement less the depreciation allowance made—that is, £125, less (say) £19=£106. With regard to the private use of the car, so much depends on the particular facts that we cannot answer such a question specifically. We can only say that to the extent to which a car is used for private purposes the allowances have to be restricted—for example, if one mile in every twenty is for private purposes then one-twentieth should be taken off all allowances, depreciation, running costs, etc. It is, of course, unfortunate that the bills for petrol, oil, etc., have not been kept—we do not know whether "T. G." has a detailed record of such expenses; if he has he should, we think, hold to it; if not he is, of course, driven back on an estimate; there is no recognized mileage scale for such costs. We may perhaps point out that there is a right of appeal from the inspector's decision to the district commissioners or, if preferred, to the special commissioners on circuit from London. If the inspector is not prepared to deal reasonably with the matter, such an appeal might be well worth while.

LETTERS, NOTES, ETC.

TREATMENT OF GOUT.

WE have received a communication from the Clayton Aniline Company calling attention to a letter by Dr. Vaughan Pendred on the treatment of gout, published in our issue of June 5th (p. 976). The manager of the pharmaceutical department of the company says that "atoquinol," to which he presumes Dr. Pendred refers under the name "aquinol," is not the Swiss equivalent of atophan (phenylcinchoninic acid), but is the allyl ester of phenylcinchoninic acid. The manager also states that atokinol contains no quinine, and therefore cannot act as a haemolyser through that drug. Further, our correspondent observes that Dr. Pendred, while stating that his patient's gout was uninfluenced by "aquinol," does not say whether he followed an appropriate diet with increased intake of fluid.

JOHN WATKINS, F.R.C.S.

IN the year 1864 Mr. John Watkins, F.R.C.S., F.S.A., F.R.G.S., of London, was entertained to dinner at Radley's Hotel by a large party of his friends, most of whom had been his patients, and presented with his bust in marble. The bust was inscribed, "Johanni Watkins, sanatori grati sanati" ("the healed to the healer"). The question of the present home of the bust having been raised, any reader who happens to have information on the point is requested to communicate with the Medical Secretary.

EMERGENCY COOKING BLOCK.

MR. E. S. SHRAPNELL-SMITH, chairman of the Empire Motor Fuels Committee of the Imperial Motor Transport Council, suggests a simple method of improvising an emergency cooking block during the coal shortage. A piece of hearthstone, 4 in. by 3 in., is soaked for half an hour in methylated spirit and placed on a tin support. The kettle or pan is then placed on the block and a light applied. The lighted block can be extinguished by an empty tin and the block resoaked. After drying with a duster or blotting paper the soaked block can be kept indefinitely in a closed tin.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 36, 37, 40, and 41 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 38 and 39.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 443.