

rates, domestic service, etc. Fresh arrangements became necessary, and "J. H. S." has had to find a new residence large enough to provide the necessary surgery accommodation. His total expenditure is about £220 per annum, and his partner agrees to his charging £110 to the firm's account. Will this be permissible for income tax purposes?

\* \* On this question the only safe rule is that the charge must be reasonable in the circumstances of the particular case. For instance, "J. H. S." mentions that before removing into his present house his expenses were less than half what they are now; but is it not true also that he has better domestic accommodation and greater amenity than formerly? Further, one-half the total cost of domestic service seems *prima facie* rather a heavy charge against the surgery, in view of the probable division of the maid's working time. We can only suggest such points for consideration, and may perhaps add that for income tax purposes "J. H. S." would be on safer ground in claiming, say, one-half rent and rates and one-third of the other general expenses of the house.

#### Cash Basis.

"R. B. S." in 1926 purchased a half-share in a practice, his present partner purchasing the other half. They now wish to continue to be assessed on the basis of cash receipts, being willing to bring into the account the amount of the payments made to the old firm, as well as those made to "R. B. S." in respect of his former practice. The inspector of taxes demurs to that, claiming to base the assessment on the amount of book debts earned in the year, but allowing one-third of the outstanding debts as probably irrecoverable. Presumably the one-third is to cover the 12½ per cent. commission paid for collecting debts, and on that assumption is considered insufficient.

\* \* The question depends so much on local conditions that it is impossible to offer specific advice as to the percentage to be taken as representing irrecoverable debts. But if "R. B. S." has—as presumably he has—access to the books of the old firm, it might be possible to prepare a tabular statement for, say, the past six years setting out the comparison between book debts and cash receipts; if those figures suggested any fairly definite percentage it would only leave to be taken into account any special circumstances of the present time. Another alternative would be to request the inspector—or the District Commissioners if the matter is taken to appeal—to leave the disputed margin—namely, the difference between 50 per cent. and 33½ per cent. of the outstanding debts—in abeyance for twelve months. At the end of that time it might be possible, in the light of the additional information then available, to arrive at agreement.

### LETTERS, NOTES, ETC.

#### PHYSIOLOGY OF DEFAECATION.

DR. JAMES R. WHITWELL (London, S.W.) writes: With reference to the letter of Dr. Fraser-Harris (JOURNAL, February 4th, p. 199), I had put into my house many years ago an excellent water-closet, which admitted of the normal attitude, called the "Health," made by Messrs. Doulton and Co. This is, I believe, still made, but is somewhat handicapped by its higher cost.

DR. ALFRED C. JORDAN (London, W.) also writes on the subject of the "Health" closet, with low, sloping seat, made by Messrs. Doulton. Although introduced some years ago (he says) this did not "take on" because it was found that many people, expecting the usual high seat, came down with a bump on the low one. Moreover, sanitary engineers have told me that a seat low enough to permit the correct "squatting" posture leaves no room for a "trap" between basin and floor. A very useful expedient is the foot-rest made by the P.A.F.R. Company of Newark-on-Trent. This foot-rest allows of the correct squatting posture, is inexpensive, and can be installed in any closet in a few minutes. It is a notable aid to defaecation and a most helpful appliance.

#### A SURGICAL EMERGENCY IN THE MISSION FIELD.

COLONEL A. FENTON, I.M.S. (Burma), forwards an interesting note by Mr. J. O. Wilson, field missionary secretary of the Adventist Mission in Burma, of a surgical emergency successfully dealt with in a remote region of the country. A young man was gored by an elephant, the abdominal wall being torn across, with extrusion of the intestines. These were wrapped in a dirty garment and the man brought by canoe to the hospital, exposed to the tropical sun for the whole of one afternoon. Two lay Australian missionaries administered an anaesthetic, cleansed the intestines and stitched up the wound, admittedly without much hope of the patient surviving. Careful daily draining of the pus followed, the wound being cleansed with antiseptic lotions. There was very little rise of temperature and no signs of peritonitis. The muscles had, however, been badly bruised by the blunt tusks of the elephant, and the necrosed tissues sloughed away in three or four days, together with the stitches, so that the wound had to be sewn up again. The patient, however, recovered in two months.

#### VITAMINS IN VERSE.

A FORTNIGHT ago we quoted, in the course of an article on biochemical products, one stanza from a witty and ingenious poem, "The A B C of Vitamins," which appeared in the January issue of the *St. Bartholomew's Hospital Journal*. So far from incurring blame for introducing light verse, however apt, into a serious discussion, we have had a number of requests to reprint the poem in full. Some readers wish for it as *memoria technica*, because they find difficulty in recalling offhand the properties of the several vitamins. Impressed with this argument, we have approached the editor of our contemporary, and he and his gifted contributor, "C. H. A." have courteously given their assent to republication of the verses for the enjoyment of a wider circle.

#### THE A B C OF VITAMINS.

##### A.

Oh fine and fat was Ralph the rat,  
And his eye was a clear cold grey.  
How mournful that he ate less fat  
As day succeeded day,  
Till he found each cornea daily hornier,  
Lacking its Vitamin A.  
"I missed my Vitamin A, my dears,"  
That rat was heard to say.  
"And you'll find your eyes will keratinize  
If you miss your Vitamin A."

##### B.

Now polished rice is extremely nice  
At a high suburban tea,  
But Arbuthnot Lane remarks with pain  
That it lacks all Vitamin B,  
And beri-beri is very very  
Hard on the nerves, says he.  
"Oh take your Vitamin B, my dears!"  
I heard that surgeon say;  
"If I hadn't been fed on standard bread,  
I shouldn't be here to-day."

##### C.

The scurvy flew through the schooner's crew  
As they sailed on an Arctic sea.  
They were far from land and their food was canned,  
So they got no Vitamin C.  
For "Devil's the use of orange juice,"  
The skipper 'ad said, said he.  
They were victualled with pickled pork, my dears,  
Those mariners bold and free.  
Yet life's but brief on the best corned beef  
If you don't get Vitamin C.

##### D.

The epiphyses of Jemima's knees  
Were a truly appalling sight;  
For the rickets strikes whom it jolly well likes  
If the Vitamin D's not right,  
Though its plots we foil with our cod-liver oil  
Or our ultra-violet light.  
So swallow your cod-liver oil, my dears,  
And bonny big babes you'll be.  
Though it makes you sick it's a cure for the rickets  
And teething with Vitamin D.

##### E.

Now Vitamins D and A, B and C  
Will ensure that you're happy and strong;  
But that's no use; you must reproduce  
Or the race won't last for long.  
So Vitamin E is the stuff for me,  
And its praises end my song.  
We'll double the birth-rate yet, my dears,  
If we all eat Vitamin E.  
We can blast the hopes of Maria Stopes  
By taking it with our tea.

C. H. A.

Our earlier quotation of stanza D has brought us a rendering of it from Mr. William Holloway which may please medical men who have preserved their taste for elegiacs. It runs:

Ossea dura *physis* geruum lacrimosa Jemimae  
Horribilis visu, terrificansque fuit.  
Namque ferit *pæx* qua vult, nec parcat alumnis  
Si "D" Vitamin, vita quod instat abest.  
Etsi oleo jecorum insidias frustravimus ejus,  
Luceque quam violae, caeruleiore ferit.

#### LOBAR PNEUMONIA WITH DIPHTHERIA AND MALARIA.

DR. S. K. CHAUDHURI (Benares) writes to report the case of a lad, aged 17, who developed the usual signs and symptoms of lobar pneumonia, with typical sputum. On the fifth day a greyish patch was found on the soft palate and diphtheria bacilli were demonstrated in it. Injections of antidiphtherial serum were given to a total of 40,000 units and the recovery was uneventful, except for a rise of temperature in the fourth week, due to malaria, which also yielded to suitable treatment.

#### VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 43, 44, 45, 48, 49, and 50 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 46 and 47.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 55.