

Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

FIREMEN'S CRAMP.

DR. R. S. MORSHEAD (Shoreham) writes: "Ship" (February 18th, p. 291) will find a most interesting account of "firemen's cramp" in *Possible Worlds*, by J. B. S. Haldane.

"E. L. M." writes: An answer to the query of "Ship" will be found in an article by Dr. A. Vavasour Elder in the *Medical Press and Circular* of October 7th, 1925. The writer advises the addition of 3 drachms of common salt to the gallon of water for drinking, and the avoidance of iced water as much as possible. The recommendations are based on the researches of Sir Josiah Court and Professor K. Neville Moss on miners' fatigue.

CLEANING DENTURES.

"L. M." writes: I find that the deposit is all removed by leaving the dentures at night in half a tumbler of water, to which a small quantity, say half a teaspoonful, of concentrated esul has been added; "milton" will do as well. Of course, the dentures should be first washed with soap and water to remove any grease. With a nightly soak in esul and water there will be no further trouble; if the deposit is very thick it will take a few nights to remove it.

INCOME TAX.

Cash Basis for Gross Income.

"M. B." has hitherto been assessed for income tax on the basis of cash receipts; he has recently bought a new practice—the book debts have not been taken over—and the inspector of taxes now declines to accept the cash basis.

"M. B." cannot successfully appeal in such circumstances. The cash basis is admittedly incorrect in theory, but is accepted in practice where the circumstances are such as to create the assumption that the value of the year's bookings unpaid is about equal to the cash received for work done in previous years. He should, however, claim a reasonable amount as a deduction from outstanding debts in respect of the amount which he will probably not receive, and he should not pay tax on cash received for work done in prior years—for example, if he has given up his former practice the cash receipts therefrom no longer affect his income tax liability.

Subscriptions to Societies.

"A. A. C.," who writes from an infirmary, and whom we therefore assume to be assessed under Schedule E, inquires as to the allowance for subscriptions to the British Medical Association and scientific societies.

The point was before the High Court in 1925 in the case of *Simpson v. Tate*, when Mr. Justice Rowlatt declined to accept the argument that such expenses were necessary to obtain the periodicals requisite for professional work. In that case it was not a condition of Dr. Tate's employment as county medical officer that he should be a member of the bodies in question. If that condition can be shown to apply to "A. A. C.'s" employment he would be on stronger ground, and we believe that in such circumstances the Board of Inland Revenue would admit the claim to deduct the subscriptions.

LETTERS, NOTES, ETC.

DRUG TREATMENT OF PNEUMONIA.

DR. D. M. MACDONALD (Arnside, Westmorland) writes: In spite of Dr. Maidlow's clever satire (*JOURNAL*, February 11th, p. 238) on the absence of satisfactory drug treatment in pneumonia, I endorse the experience of Dr. Wiggins, which also appeared in that issue, with reference to the undoubted efficacy of the prescription containing creosote and potassium iodide. I cannot claim his 100 per cent. successes, and attribute the failure, first, to delay in seeing the patient in the early stage of the malady, and, secondly, to the presence of complications. If I remember rightly, the prescription was contributed to your columns by Dr. Mathison, who also furnished me with a modification of the mixture for the disease in children, as follows:

A child aged 12 would get one-half the dose of an adult.

"	6	"	one-third	"	"
"	4	"	one-fourth	"	"
"	1	"	one-twelfth	"	"

Dr. Mathison opens treatment with a dose of calomel; I have not used the saline mixture given at intervals between doses of the above prescription, but the use of Dover's powder at bedtime is extremely helpful. I have given increasing doses of the iodide alone, and creosote by itself, but in my opinion the results never equal the two in combination. I would suggest that Dr. Maidlow give the prescription a fair trial and report the results in a future issue of the *JOURNAL*.

RUNNING AS A RECREATION.

DR. F. E. FREMANTLE, M.P., contributes to the February issue of the *L.A.C. News*, the official publication of the London Athletic Club, an interesting note on running as a recreation, in which he advocates popularization of this healthy and inexpensive form of exercise. He believes that breakdown in middle life may be prevented by cross-country running, and pleads for the opening up of the neglected bridle paths for this purpose. In the course of a few reminiscences he remarks that he—like the late Dr. H. A. Muir, four-mile amateur champion in 1895—has found that smoking had no adverse effect on his heart and did not interfere with this form of sport. The possibility of ensuring the preservation of the heart and circulation in good order by even a short run every day certainly deserves consideration in these days as an economical form of recreation, and Dr. Fremantle looks upon it as "one of the surest means of enjoying and prolonging life."

DANGEROUS DRUGS.

COLONEL W. G. PRIDMORE, I.M.S. (ret.), writes: Is anything being done to extend the utility of the Dangerous Drugs Act? It is impossible for anyone to obtain opium and its derivatives or cocaine without a doctor's prescription, and then only with special precautions. This is as it should be, but almost anyone can go into a chemist's shop and buy sulphonal, the quantity varying with the desire of the buyer and respectability of the chemist. Some will sell twenty-five tablets of 5 grains each without question. Some, whose sense of honour is a little higher, will say, "Of course, your doctor knows that you are taking this?" Some will refuse to sell any. But there are many chemists who will sell without a question, and all the drug addict has to do is to visit half a dozen chemists to collect the same number of bottles, each containing twenty-five tablets of 5 grains each. This I know is being done by a young girl patient of mine. Why are not the same precautions necessary with sulphonal and the barbitone group as with morphine and cocaine?

RECORDS OF CANCER CASES.

"L. S. A." writes: Dr. Grainger's letter in your issue of January 21st (p. 117) brings to mind a contribution by Sir D'Arcy Power to the *Cancer Number of the Practitioner* of April, 1893, p. 418, which, perhaps, I may be allowed briefly to epitomize. In a village, not named, so many cancer cases had occurred that he went down and investigated the neighbourhood as well as the cases. He found local circumstances in such marked relation to the houses where cancer had occurred that he ended his communication thus: "It will almost certainly prove that there is some intermediate host whose chance of detection will increase or diminish with the care which is taken to examine the fauna and flora of the districts where cancer is most prevalent." Is it not glaringly obvious that where the "causa causans" is in active operation is the very place in which to seek for it, and that the presence of any accomplice may lead to discovery? Why is not this local clue thoroughly followed up?

MOSQUITO BREEDING AND POOL-PROOF GUTTERING.

DR. F. G. CAWSTON (Durban) writes in reference to the tapered guttering advocated by him in a letter published in our issue of January 7th (p. 38): "The model and plans . . . have been shown at a meeting at the Colonial Office of the Colonial Advisory Medical and Sanitary Committee, and have been presented to the museum of the London School of Tropical Medicine, where they will be exhibited."

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, 50, 51, 54, and 55 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 52 and 53.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 67.