

TREATMENT OF PRURITUS VULVAE.

DR. F. J. N. CARNEY (Alfreton) writes: I have used with success hip baths of sulphaque. Following the bath I paint the parts with tar in spirit, 2 drachms to 1 ounce. As the spirit evaporates it leaves a thin coat of varnish, which has a constricting and protective action. This is, of course, only a palliative method, and I would suggest that "R. S." should carefully examine for any hepatic trouble which might reflexly give rise to the condition. Furthermore, I have seen two cases of Graves's disease in which there was an intense pruritus prior to the appearance of the cardinal signs. However, this case may be one of "mental pruritus," such as Crocker describes. In these cases there is a predominance of vagotonic element, and they are said to respond sometimes to small doses of atropine. Finally, if everything fails, "R. S." might cauterize the point where the itching commences.

FACIAL NEURALGIA.

DR. B. R. JOHNSTON (Grasmere, Westmorland) writes in reply to "R. B. M." (January 11th, p. 96): In a severe case of trigeminal neuralgia of several years' duration, great benefit has resulted from the inhalation of pure trichlorethylene; 20 drops of this poured on a small piece of lint should be inhaled through the nose three times a day. It should be done with the patient lying down, for fear of faintness. After a week's use my patient got complete relief.

MR. T. Y. SIMPSON, M.S., F.R.C.S. Ed., writes in reply to the inquiry of "R. B. M." (January 11th, p. 96): The case appears to be one of trigeminal neuralgia, and, after excluding syphilis by a Wassermann test, I would suggest the use of the following mixtures and paint, care being taken to cover or close the eyes while applying the latter. The first mixture is as follows: Butyl chloral hydrate 2 drachms, liquor arsenicalis 1 drachm, tincture of gelsemium and liquor morphinae equal parts to 3 drachms, mucilage half an ounce, aqua chloroformi to 3 ounces. For the second mixture 2 drachms of antipyrine is dissolved in 3 ounces of aqua chloroformi. Half an ounce of the first mixture is taken every three or four hours, mixed with half an ounce of the second one, if the patient is in pain. The dose of morphine and gelsemium should be varied according to the patient's physical condition. The paint consists of camphor 1 drachm, menthol 2 drachms, and liniment of aconite to 1 ounce; it may be applied frequently. The attention of "R. B. M." may also be called to a form of treatment used with considerable success in Amsterdam, and referred to in the *Epitome* (1929, vol. i, para. 69); it consists of the inhalation of trichlorethylene. I should be interested to hear the result of treatment. If what has been suggested fails, the injection of alcohol should be tried; in view of the patient's age I omit mention of surgical treatment.

"F. H. H." writes in reply to "R. B. M." (January 11th, p. 96): For the treatment of facial neuralgia diathermic massage, as first described by Turrell, is often successful, the patient being on the auto-condensation couch and connected up in the ordinary way, and a current of 500 milliamperes flowing through his circuit. The operator places his finger or fingers over the painful area, and in order to avoid sparking at the point of contact between the fingers and the face, the patient's circuit may be opened while the fingers are applied and closed when they are in position, and this manoeuvre repeated when the treatment is finished or interrupted. Another method is by the constant current, and success consists in the administration of an intensity as high as the patient can readily tolerate, often 40 to 90 milliamperes for half an hour. Two practical points in the technique should be noted. The side of the face should be covered with the active electrode, but a piece of jaconet should be placed over the angle of the jaw to avoid accident; and the second point is that the size of the indifferent electrode is double that of the pad placed over the side of the face.

INCOME TAX.

Cessation of Partnership.

"X. Y. Z." is in partnership with B, taking a one-third share of the earnings of the practice. The accounts have been made up to December 31st for several years, and as from December 31st, 1929, A has retired and B has taken over the whole practice. What is the legal position with regard to the income tax chargeable for 1929-30?

* * If the usual course is followed the aggregate gross assessment will remain the same, but B will be chargeable to tax in respect of $\frac{2}{3}$ of $\frac{3}{4}$ plus $\frac{1}{4}$ —that is, $\frac{3}{4}$, and A in respect of $\frac{1}{3}$ of $\frac{3}{4}$ —that is $\frac{1}{4}$ of that assessment, being the amount of the profits of the practice for the year ended December 31st, 1928. For 1930-31 B will be chargeable on the aggregate net profits of the practice for the year 1929. It is, however, open to A and B jointly to make application under Section 32 of the Finance Act, 1926, to have the assessment for 1929-30 based on the actual amount of the profits of that year, but if that is done the liabilities for 1928-29 and 1930-31 will also have to be based on the actual year's profit. If A and B should decide to make such an application, it must be lodged within three months from the date of the change in the partnership. As A is taking his car with him on retirement, its renewal will not be an expense of the practice, and no charge under that head can be made against the profits of the practice. It is unfortunate that "depreciation" was not claimed, but the inspector of taxes may perhaps concede that

a allowance for 1929-30 when adjusting the assessment. We understand that the assessments on A and B have been made separately, but have ignored that fact in the above reply, as, in our opinion, the liability should be dealt with as assessable on the firm as such.

Assessment of Partners.

"BICUSPID" writes: A and B have been in partnership for two years and have made separate returns for assessment, but the inspector of taxes insists on assessing the firm in one sum. Is this correct?

* * Yes. As the law stands the profits of a partnership must be assessed in one sum, but the amount of tax so assessed must not exceed the aggregate which would be chargeable if the partners were assessed separately. The greater convenience of the separate assessment of partners was urged on the Royal Commission on the Income Tax some years ago, but no change in the law has yet been made. In the meantime, however, inspectors of taxes will, on request, supply an allocation of the firm's assessment, showing how it should be divided between the partners, and that statement should be obtained and checked with the individual returns.

LETTERS, NOTES, ETC.

DAMP HOUSES.

DR. W. J. BURNS SELKIRK (Erdington, Birmingham) writes: Might not medical case-taking include the query—Is your house damp? Even so, a negative answer may be worse than ignorance, being untrue. For the person may not know the house is damp, or, though suspecting it, may be very unwilling to admit it, because of what this may entail in repairing costs or change of house. For certainly a personal inspection is necessary, and will sometimes reverse the negative. A doctor waiting at the door for admission may with interest look for the gratings which indicate the sub-ground floor ventilation. These are apt to be covered up by the garden soil, preventing the under floor air current, and thereby allowing damp to affect the wooden floors and the lower walls. But in Birmingham there is a matter vastly more important. Few householders here can tell where their storm water from the roof goes. I understand there is a by-law against running it into the drains, so it is conducted to a sump-hole some yards from the house. This hole is filled up with broken bricks, etc., the top being soil and grass. After some years this sump-hole gets blocked by decaying leaves, mud, sand, etc., or the pipe to it may be broken. In either case the rain water is then dammed back towards the house and a damp house results—for example, I found recently that a patient with chronic arthritis was living in a house which was damp because two of these underground pipes were completely broken, so that the storm water entered the ground about four feet from the house and worked back to the house.

THE "LEPROSY REVIEW."

THE first number of the *Leprosy Review*, the quarterly publication of the British Empire Leprosy Relief Association, has now been published; it replaces a previous periodical, *Leprosy Notes*, which won increasing popularity. The new publication is not intended to be solely a technical journal, and, in addition to the more scientific articles, it includes interesting and practical details, specially collected for missionary and other workers who have made no attempt to specialize exclusively in leprosy. The January issue opens with a short practical note by Dr. R. G. Cochrane on the principles of prognosis in leprosy; Dr. Park Howell discusses ocular leprosy; and Lieut.-Colonel Henry Kirkpatrick, I.M.S. (ret.), deals with the treatment of ocular complications. The abstract of the Cameron Lecture by Sir Leonard Rogers, which appeared in the *British Medical Journal* of November 23rd, 1929, is reprinted, and an article on industrial therapy in leprosy, by Dr. R. M. Wilson, should be of considerable interest to those working in leper colonies, in view of the various suggestions it contains. Leprosy in Korea is dealt with by Dr. Henry Fowler, and a note on the details of the procedure of the Kahn test will assist pathologists. Professor W. H. Hoffmann comments on chanmoogra oil in the treatment of early leprosy, and a summary of a lecture by Dr. H. P. Lie records a research into the pathological changes in the central nervous system in leprosy. In its new form this publication of the British Empire Leprosy Relief Association will, doubtless, command the popularity of its predecessor, and may be commended to all who are interested in one of the most hopeful fields of modern therapeutics. The *Review* may be obtained from the offices of the Association, 29, Dorset Square, N.W.1, price 2s.

A LONG BILL.

"INSURANCE PRACTITIONER" writes: A patient who had been treated for diabetes for nearly nine years was lately transferred from my panel list; his drug bill for the past 42 years amounted to £218 4s. 4d. I imagine that this record would be hard to match.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges and of vacant resident and other appointments at hospitals will be found at pages 42, 43, 44, 45, 48, 49, and 50 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 46 and 47.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 31.