

INFANTILE SEBORRHOEIC ECZEMA.

"E. B.," answering the query of "M.B., Ch.B." (March 15th, p. 524), suggests that the 9 months' old child should be weaned entirely. The bowels should be kept open by a daily dose of syrup of figs, prune juice, or, if these are not effectual, by liquid paraffin. The head must be kept covered with muslin, which is changed frequently, and the child's arms be lightly splinted with cardboard to prevent scratching. Zinc ointment and ung. hyd. ammon. dil. will then probably be all that is necessary if the starch and sugar intake is regulated in the diet.

INCOME TAX.

Allowance for Cars.

"C. H." has for some years kept two cars—"a good one, and a cheap one." The car which formerly fell under the first category has now become too old for reliable service and the cheaper car was sold in March, 1929, for £120 (its written-down value then being £191), and a new car bought for £445. What can he claim?

* * * (1) Obsolescence allowance: as an expense of the practice during the year ended March 31st, 1929, £191 - £120 = £71. (2) Depreciation allowance for 1930-31 on £255 (the written-down value of the original "good" car) plus £445—that is, 15 per cent. on £700 = £105. A point to be watched in future is that obsolescence allowance should be claimed when the old car is sold and a new (cheap) one bought. The amount to be claimed, if that transaction takes place in 1930-31 will be £255 - £38 = £217, less the amount of the allowance received on purchase of the new car, say £20, net claim £197, or the cost of the new car whichever is the less.

Bad Debts.

"H. H. C." explains that in 1929 his gross bookings amounted to £3,600 and his allowable expenses to £1,000. Of the £3,600 booked, £400 is still outstanding, and £320 is probably irrecoverable. What is his liability?

* * * In our opinion £3,600 - £320 - £1,000 = £2,280, but the Revenue authorities usually object to round-figure estimates of bad debts in terms of percentages. The Income Tax Act of 1918 provides for an allowance for "doubtful debts to the extent that they are respectively estimated to be bad." The word "respectively" is held—and probably correctly held—to imply a valuation of each outstanding debt separately. We therefore advise "H. H. C." to reconstruct his statement of claim to the deduction of £320 for bad and doubtful debts on the separate valuation basis, and file a list of the separate amounts (not names) with the local inspector of taxes; he may then realize that the amount so claimed is admissible.

Motor Car Renewal.

"J. M. C." bought a 10-h.p. car for £300 in 1922. In 1929 he sold it for £55, and bought a smaller car for £145. What relief is he entitled to?

* * * He can deduct as an expense of the year 1929 the actual out-of-pocket expense—that is, £145 - £55 = £90, and no more. It is a pity our correspondent did not claim depreciation allowance in the past; he could not have lost by it, and, in fact, would have gained.

LETTERS, NOTES, ETC.

GLASS PERMEABLE TO ULTRA-VIOLET RAYS.

WITH the following extracts from a long letter sent by Mr. G. L. Pilkington, in reply to Dr. Dyson (March 22nd, p. 576), we must bring the correspondence on this subject to a close: Dr. Dyson adopts the fallacy of quoting experiments with a mercury vapour lamp as a means of assessing the value of natural sunlight. The energy of sunlight is concentrated in the region of the longer wave-lengths, whereas that of the mercury vapour lamp is concentrated in the region of the shorter wave-lengths, and as many of the materials are far more permeable to the longer ultra-violet radiations than to the shorter, surely this factor of energy distribution, which Dr. Dyson ignores, is as important as the factor of intensity of radiation. The figure "one-sixth of the body," quoted by Dr. Dyson from the work of Hill and Eddinow, represents not the minimal area necessary to produce a minimal response, but the area necessary to produce a maximum response—a very different matter. His statement that "Less than this, they proved, not only did not increase its power, but actually decreased it," is puzzling; we can find no reference to such a phenomenon in the literature, and it is difficult to understand how any stimulus to the skin that does not reach a threshold value could possibly result in a depressant action. In any case, the experiments under discussion, valuable as they are in relation to phototherapy, are not necessarily strictly applicable to heliotherapy. The shorter rays of the mercury vapour lamp have a rapid lethal effect on the surface cells of the skin, and the cells which are killed are coagulated, and thus the permeability of the skin is rapidly reduced. The ultra-violet portion of sunlight, however, has a comparatively insignificant lethal effect, and so this barrier of coagulated cells is not formed and maximum absorption of the rays occurs. Furthermore, the effective depth of penetration of sunlight would be greater than that of radiations from the mercury vapour lamp.

PREVENTION OF DENTAL DISEASE.

MR. J. MENZIES CAMPBELL, D.D.S., F.R.S.Ed. (Glasgow), in the course of a letter, writes: Are the results obtained by school dental clinics commensurate with the vast sums of money that is spent on them? And, if not, how can such money be spent to better advantage? It has long been held that the only means for reducing the incidence of dental caries is by careful brushing of the teeth and the filling of carious cavities. At present in Great Britain alone there are over 14,000 dentists attending to the teeth of the people, yet all this specialist treatment has not reduced to any appreciable extent the incidence of dental caries. Dental services, public and private, have not yielded sufficiently satisfactory returns; symptoms alone have been treated, but the causes have not been found and removed. The recent work of Mrs. Mellanby, Howe, Toverud, and others has proved that the structure of the child's teeth depends on the food taken by the expectant mother; in other words (as I have stated in a recent publication), "the diet of the expectant mother is the alpha and the omega of preventive dentistry." This fact becomes apparent when it is realized that for several months before the child is born all the temporary and most of the permanent teeth are already present in its jaws. Not only can decay be prevented by proper attention to the mother's diet, but later it can be arrested by attending to the diet of the children themselves. I suggest that it would yield more satisfactory returns if school dental clinics were abolished and the money so saved were expended on the proper feeding of expectant mothers and children. The results would more than justify this apparently revolutionary step; not only would the incidence of decayed teeth be reduced to a minimum, but the resistance of children would be so raised against disease that money would be saved on the school medical services.

CAESAREAN HYSTERECTOMY IN OSTEOMALACIA.

IN the course of a letter referring to the article by Dr. Bethel Solomons on Caesarean hysterectomy (Journal, March 29th, p. 584), Dr. Janet M. C. Gray (Lewisham) reports that nearly all the midwifery in her experience has been performed in India, and, with the exception of one case, all the patients requiring hysterectomy were affected with osteomalacia. They never came under observation until pregnancy was advanced, or labour had actually commenced, and sometimes only when the uterus had ruptured and the child was dead. To patients admitted before labour had started dietetic treatment was given in hospital, and in later years tablets of the parathyroid and anterior pituitary extracts were administered, since they seemed to have a marked influence on the severe pain of the disease. Dr. Gray states that she performs Caesarean hysterectomy at full term, removing the uterus, since pregnancy rapidly increases the pains and deformities of osteomalacia. She adds that this disease is almost as common in the United Provinces among the Hindus as among the Mohammedans, the Hindu women in this part of the country keeping strict purdah.

MEDICAL TREATMENT IN NORTHERN BRITISH COLUMBIA.

MISS F. H. EVA HASSELL, organizer of the Church of England Sunday School caravans in Western Canada (Dacre Lodge, Penrith, Cumberland), writes: While visiting isolated British settlers in Northern British Columbia (including the Peace River district) last summer, I found 500 people living south of Francois Lake cut off from any medical attention during the winter months, and 1,000 people north of the Peace River in similar circumstances. I interviewed the Minister of Health for British Columbia on the matter, who said he had been trying for a year to get doctors for those parts, but had failed. He is willing to accept a British doctor (man or woman), but can only offer them a subsidy of £80. The settlers would provide board and lodging. I will guarantee £50 for expenses out, and would be glad to receive all applications and give information.

POSITIVE SPUTUM IN ACUTE MILIARY TUBERCULOSIS.

DR. W. E. ROPER SAUNDERS (Chester-le-Street) writes: It is often stated that, even if a specimen of sputum is obtainable in acute miliary tuberculosis, it is usually negative for tubercle bacilli. Particulars are given, therefore, of a case in which a child, aged 3 years and 4 months, had positive sputum. The illness commenced in January with cough. Rhonchi were audible, and the case was considered to be one of bronchitis. The symptoms did not, however, improve, and the temperature began to swing daily from 99° to 103° F. A sputum test on February 28th proved to be positive. When examined on March 8th generalized rhonchi were present, but at the extreme apex of the right lung mobility was slightly impaired, with impairment of the percussion note, and a few fine rales were audible in the same area. Death occurred on March 18th.

SCREW-CAP BOTTLES.

THE rustless white enamelled screw caps used in the U.G.B. medical bottle service are described and their advantages set out in the spring number of the *Bottle and Glass Container Bulletin*, issued by the United Glass Bottle Manufacturers, Ltd., 40-43, Norfolk Street, Strand, E.C.2.

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, 46, 47, and 50 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 164.