

Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

GRAMOPHONE RECORDS OF LECTURES.

"A. A. H." whose auditory memory is much better than his visual memory, inquires whether it is possible to obtain gramophone records reproducing medical lectures.

INCOME TAX.

Assistant Becoming a Partner.

"SIMPLE" acted as an assistant or locumtenent for nearly two years up to November 1st, 1928, when he became a partner (one-fifth share) in the firm for which he was then working as an assistant. He did not buy any share in the book debts. In December, 1928, he paid £21 11s. 2d. as his share of the firm's assessment, and a similar amount in July, 1929. He also paid £7 11s. 8d. in January, 1929, in respect of his salary as assistant, presumably for the period April 5th to November 1st, 1928. On January 1st, 1930, he paid £57 13s. 9d., being a first instalment. His "total income from April, 1928, to April, 1929, was £601." His firm's accountant says that the £57 13s. 9d. is based on what he earned between April, 1929, and April, 1930.

* * * It is, of course, impossible to see what has been assessed without knowing precisely how the amount of the payments were calculated, but the position appears to be as follows: the £7 11s. 8d. covered our correspondent's liability in respect of his assistantship, and the other payments must refer to his income as a partner from November 1st, 1928, onwards. Apparently £43 2s. 4d. (that is, $2 \times £21 11s. 2d.$) was calculated as his share of the assessment for the period to April 5th, 1929, and £115 7s. 6d., of which he has paid half, for the year to April 5th, 1930. When he has paid the second instalment he will have accounted for his liability "on what he earned between April, 1929, and April, 1930." But the assessment, of which he has to take his share, is based on the firm's previous year, and must include all receipts, whether paid to "Simple" or other persons, or alternatively must be based on bookings. Perhaps it will be clearer if it is borne in mind that if "Simple" had retired at April 5th, 1930, he would not have been liable to tax on his share of cash received—except, of course, that he would have to pay the second instalment of £57 13s. 9d.

Expenses of Consulting Practice.

"M.B." is a married woman living at home. She inquires whether certain expenses can be deducted.

* * * The part-time expense of London consulting rooms is an admissible expense, but the expense of travelling from home to town is not admissible—like the City clerk's season ticket it has to be paid for out of tax-exempt income, as part of the expense of living away from one's work. Subscriptions to societies: these depend on whether the society has made an arrangement with the Inland Revenue department; if a list is enclosed with the account no doubt the tax office dealing with the return will make the appropriate adjustments. No special claim is necessary for the £45 allowance due to married women against the assessment on their earnings, but it is advisable to see that it is given.

LETTERS, NOTES, ETC.

A BORROWED ARM.

MR. CHARLES W. CATHCART would be much obliged if the borrower of a Beaufort artificial arm will kindly return it to him at once, addressed Charles W. Cathcart, F.R.C.S., Royal Infirmary, Edinburgh.

ACCIDENTAL EVISCERATION OF THE EYEBALL.

DR. J. K. HOWLETT (East Dereham) writes: An energetic managing director of an amateur dramatic society, while hurrying in the dark through a cloak room to get back to a rehearsal, was caught by one of a row of hat pegs on a frame stand. The peg, which was of the nature of a double wire hook 3/4 in. in width, penetrated the orbit and performed a complete evagination of the eyeball. Beyond some injury to the lacrimal duct, there was no other damage. I took him immediately to the Norfolk and Norwich Hospital, where Dr. A. Greene performed a Mule's operation. I found the eyeball next morning hanging on the hat peg by the optic nerve, which was severed at slightly more than an inch from the eyeball.

PNEUMOCOCCAL CEREBRO-SPINAL MENINGITIS.

DR. A. MUIR CRAWFORD (Glasgow) writes: In the *Journal* of March 22nd (p. 576) Dr. A. S. Gubb reports a case of pneumococcal cerebro-spinal meningitis in which death occurred on the second day. The record of a similar case, but of shorter duration, recently seen by me in consultation, may be of some interest. A young man, aged 23, went to bed about 11 p.m., apparently in good health, but at 2 a.m. he awoke complaining of very severe headache; he was very restless, the headache became agonizing, and at 6 a.m. he was unconscious. Four hours later, when I saw him, he was still unconscious, and during examination he had several short attacks of extreme restlessness and rigidity. The pupils were equal and slightly dilated; they reacted to light. The limbs, especially the legs, were markedly rigid, but no definite rigidity could be detected in the neck. The knee-jerks were brisk, and Kernig's sign was positive. No abnormality could be detected in the heart, lungs, or abdomen. Lumbar puncture gave vent to a turbid cerebro-spinal fluid under increased pressure; a direct smear showed many pus cells and abundant pneumococci, and on culture a pure growth of the pneumococcus was obtained. The patient died about 12 noon, approximately six hours after the onset of symptoms.

DYSENTERY SIMULATING APPENDICITIS.

DR. BHAGWAN RATTAN (Rupar, Punjab) writes: Dr. Julius Burnford's article on missed diagnoses (February 22nd, p. 327) reminds me of a case of appendicitis in which the actual cause was discovered only when dysenteric symptoms developed. The patient, aged about 25, was brought to me with all the symptoms of appendicitis—vomiting, rigidity of right rectus with tenderness over McBurney's point, and a rapid pulse. He gave a history of such attacks occurring every third or fourth month. The symptoms subsided after palliative treatment, and he was advised to consult a surgeon. Three days later he consulted me again. He was then suffering from amoebic dysentery, and was given two courses of emetic injections of six days each twice a day. The slight pain in the right iliac fossa that had persisted after the first treatment vanished after two days' emetic injections, and he has had no more attacks of appendicitis for fifteen months. I think the recurrent attacks of appendicitis were due to an amoebic ulcer in or near the appendix.

PRECISION IN PSYCHOLOGICAL TERMINOLOGY.

DR. ALAN MABERY (Vienna) writes: I am glad to see articles, or reports of lectures, upon psychological topics appearing in the *British Medical Journal*, but may one not look for the same clarity of thought and precision of expression that one expects when more specifically "medical" subjects are being dealt with? In your report of Dr. Campbell McClure's lecture given before the Hunterian Society (March 29th, p. 609), the statement appears that a child's "instinctive reaction to fear is to lie." Surely all careful observation goes to show that this reaction, where it occurs, is special adaptation to a particular type of unsympathetic environment. Were we to accept it as being instinctive (together with other similar reactions), it would be difficult to disagree with other statements in the same report. But I feel impelled to protest against the use of phrases such as "without probing in the mud that exists in the unused memory of most of us." I would also submit that ridicule, if "the most powerful weapon to use against the Englishman," is hardly the most scientific, and is as little likely to deter people from seeking the aid of the irregular practitioner as to assist the medical profession to "live down its reputation for pride and prejudice."

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 47, 48, 49, 52, 53, and 54 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement column appears in the *Supplement* at page 200.