

that "A. S." should place the patient under medical observation for a week, in bed and with strict supervision of diet, glandular treatment, etc. The error will then be discovered.

Natural Labour after Caesarean Section

Dr. CHAMANLAL M. MEHTA (Hospital for Women, Bombay) writes:—In reply to the query by "W. M." (November 22nd, 1930, p. 891), I bring to your notice the following case: Mrs. K. B., now aged 27, was confined normally of a 5 lb. 4 oz. baby in 1922. Her second child was delivered in December, 1923, by a Caesarean section, for the reason given as relative disproportion of foetal head and pelvis; the child weighed 6½ lb., and was healthy. She was confined by me for her third, fourth, and fifth babies absolutely normally, with no deviation of any kind in the progress of labour, in September, 1923, July, 1928, and September, 1929, the children's weight at birth being 5½ lb., 6½ lb., and 7 lb. The uterus has stood the strain well. Pelvic measurements are normal.

Dr. C. FIRTH PETTINGER (Newcastle, New South Wales) writes: I have had two cases of natural labour, with living babies, following Caesarean section which I had performed previously, once for placenta praevia, once for eclampsia. One of these patients is again almost at full term, and hopes for a natural delivery; the other has twice been delivered naturally of living babies since the operation.

Income Tax

Request for Excessive Payment

"North" sent in his declaration of untaxed income in good time last year, but the local inspector pressed for figures to be sent in by a qualified accountant. This was done, and the gross liability was agreed finally at £30 less than the amount originally returned. This, however, took time, so that the complete statement of total income was not sent in until after an estimated assessment had been made. The inspector now requests, through the accountant, that the tax charged by the existing assessment should be paid and any excess claimed afterwards—by repayment if necessary.

* We think that the inspector's attitude is definitely incorrect and would not be supported by his headquarters. "North" should, in our opinion, decline to pay more than is due after the assessment has been corrected, and would be justified in referring the matter to Somerset House in the event of the inspector adhering to his present position.

Purchase of Share of Practice

"K. C." has bought a share of a practice, and is paying off the capital sum involved in instalments of £400 per annum, plus interest at 5 per cent. He asks: "Am I liable to income tax for the annual repayments?"

* He is liable to account for income tax on the amount of his share of the partnership profits, and in doing so cannot deduct either the annual repayments or the interest. As regards the former, it represents a "capital" transaction; the money received is not income to the recipient, and cannot be treated as a deductible expense by the payer. The interest is on a somewhat different footing. It is income of the recipient, but the payer is liable to account to the revenue for the amount of income tax thereon, but has the right of recouping himself by deducting tax from the interest when he pays it.

LETTERS, NOTES, ETC.

Glycerin in Midwifery

Dr. P. G. PRESTON (Nairobi) writes: I was much interested in Dr. Mackinnon's letter (*Journal*, December 6th) on "Glycerin in midwifery." When a house-surgeon I had the care of a certain number of cases of puerperal sepsis with torn perineum, and used glauramine and glycerin. I noted then that the hygroscopic effect of this mixture was that of reducing the oedema of the damaged parts. In one case the patient had large oedematous haemorrhoids, which subsided with the dressing; after this I used it regularly, and later on, when house-surgeon in a general hospital, I used a glycerin dressing on all cases of prolapsed oedematous haemorrhoids. Since coming out here I have made a regular habit of treating immediately all cases in which the perineum has been torn, no matter how small or large the tear, with a dressing of acriflavine in glycerin (1 in 500), and I am pleased to say I have had remarkably good results, the cases showing little or no sepsis, and healing up quite well and quickly. I agree that this kind of dressing does seem

to inhibit the growth of bacteria and to have a soothing effect. I was however a little surprised to hear that glycerin alone apparently acts as a germicide, and for this reason I have always added such an antiseptic as glauramine or acriflavine.

The Common Cold

Dr. L. H. BOOTH (Sturminster Marshall) writes: Comment, which combined scepticism with hope, was made in an annotation in the *Journal* of January 24th with regard to further recent investigations into the origin of the common cold. I believe it to be true that the common cold is primarily an acute inflammation following an irritation: in my ignorance I am unable to find valid reason why such inflammation should be caused by any one specific organism or filterable virus—any more than inflammation of mucous membranes elsewhere in the body is caused by only one specific agent. If it is not erroneous to argue that a cold is an inflammation, it would seem to be not unreasonable to infer that the process is essentially an effort on the part of Nature to get rid of a toxin—of classification variable—and subsequently to proceed to repair of the damage done. If that be so, I submit, in all reverence, that it is a matter for which we should thank God, just as also we should render thanks for the activity of other protective glands elsewhere. In my limited experience it has appeared evident that people who live habitually and continually in fresh air do but seldom acquire the symptoms of a common cold, be their nasopharyngeal flora what they may. When such symptoms do arise they are generally concomitant with others when resisting powers, including liver functions, are upset by another ailment. I believe that much could be done—perhaps is being done—by way of education to minimize the incidence of the common cold, by including in lectures on bodily hygiene, and teaching in school clinics, as well as in the home, the dutiful art of blowing the nose correctly, regularly, and at appropriate times, just as the need for the establishment of the habit of other bodily attentions is taught.

Painless Labour

Dr. C. J. DE VERE SHORTT (Liverpool) writes: A primipara, aged 19, engaged me for her confinement, due on December 25th, 1930. Six weeks before this date I was called in to see her on account of acute abdominal pain, which was localized to the epigastrium. There was no sign of dilatation of the os. Three days later she had recovered, but had developed a general pruritus, which did not respond to treatment. On December 9th she consulted me on account of the irritation, and I took the opportunity of examining her bimanually. I found the os half dilated, but she said she had no pain. I sent her home, and on visiting her next morning found she had had a good night's sleep and no pain. The os by this time was almost fully dilated. At about 11.45 a.m. dilatation was complete, and I delivered the child by forceps. The patient had an uneventful puerperium; four days after the birth of the baby the pruritus disappeared. Some years ago I had a similar case in which, however, there was a dull ache in the groins, not only when the uterus contracted, but during the whole time the os was dilating. To me the question of interest is: Is there a toxæmia present which causes anaesthesia of the nerve supply to the uterus, or is the condition merely one of Nature's freaks? Both patients were of the type that could not stand much pain.

Bradshaw's Continental Handbook

In 1847 George Bradshaw, a Manchester printer who had founded the well-known railway guide, began to publish a Continental Bradshaw. This consisted at first of a few pages of foreign time-table information, which was produced as a single volume, containing both time-table and descriptive pages, until 1914. When publication recommenced after the war these descriptive pages formed a supplement to the time-tables. The supplement is now issued independently at 3s. 6d., under the title of *Bradshaw's Continental Handbook for Travellers through Europe, etc.* All European countries come under its purview, and the "etc." includes such places as Algeria, Tunisia, Morocco, Egypt, the Sudan, and Palestine. It includes also a directory of bathing resorts and spas.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 49, 50, 51, 52, 53, and 57 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 54, 55, and 56.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 51.