

of albumin, the specific gravity being usually 1010. The heart is somewhat enlarged, and the first sound at the apex is duplicated. Treatment already tried has included nitroglycerin, mannitol nitrate, asthmatic mixtures of all kinds, and thyroid gland tablets. Lately she has had liquor morphinae at night and a mixture of tincture of digitalis and potassium bromide during the day. This had some success for a time. Some temporary relief is obtained by taking a half-grain tablet of ephedrine hydrochloride during the attack.

Paroxysmal Rhinorrhoea ?

"Ninety-nine" writes: I have a female patient, aged 7½ years, who has paroxysms of sneezing in the mornings, lasting two or three hours. The paroxysms occur at all times of the year and at quite irregular intervals, and are accompanied by profuse watery discharge, making the child very exhausted. Between attacks she seems perfectly well and suffers from no other condition referable to the nose or to any anaphylactic type of disease. There seems to be no local abnormality (other than slightly enlarged tonsils), and all methods of treatment, local and general, have failed. Suggestions for treatment will be welcomed.

Treatment of Sciatica

Dr. E. M. MACDERMOTT (Galway) writes in reply to the correspondent who inquired about the use of quinine-urea-hydrochloride injections in sciatica (February 21st, p. 336): I have only personal experience of three cases—one of many months' standing, which, as well as my second case, was completely relieved by injecting 10 c.cm. of a 10 per cent. solution. The patient with long-standing sciatica remained perfectly comfortable for months, but has recently had a slight return of his trouble. The third patient was not permanently relieved, but this is not a case of pure sciatica, being secondary to a hydrops tubae profluens of nine years' standing; even she got complete relief for four days, followed by a period of comparative comfort for a long time.

Majorca

Dr. F. GILBERT SCOTT (Cala Mayor, Palma-de-Mallorca, Spain) writes in reply to "C. M.'s" queries (February 21st, p. 335): The water in the towns of Majorca is satisfactory, so, too, is sanitation; in the smaller places less so. There is no sudden change of temperature at sundown such as is met with on the Mediterranean coast. For rheumatism the dry climate is distinctly good. The rainfall is less than 15 inches per annum.

SIR HARRY BRITAIN (London, S.W.) has sent us a reprint of an article in praise of Majorca which he contributed recently to the *Windsor Magazine*. We gather that copies of this leaflet are obtainable from the Spanish Travel Bureau, Ltd., 87, Regent Street, W.1.

Income Tax

Commencement of Partnership

"R. S. G." entered into partnership ("an entirely new business") on April 1st, 1930. After that date he and his partner received cheques in payment for work done before the partnership came into existence. How should those receipts be dealt with? Further, he purchased a new motor cycle in April, 1930, for £25, and part exchanged it in November, 1930, receiving £15 towards the cost (£41) of a new cycle. What can he claim for cost of renewal and depreciation?

* The receipts in question need not be brought into the partnership account for income tax purposes, especially as, being a new partnership, the practice will presumably be assessed on the basis of the value of the year's "bookings." The out-of-pocket cost of renewal can be claimed up to the extent to which it is a renewal and not an improvement; this amount will be £25-£15=£10. Depreciation cannot be claimed for the same year as that for which the computation is affected by the "renewal" claim. When "R. S. G." replaces the new cycle by another, or a car, he can make a further claim. If he does not replace it in 1931 he can claim a depreciation allowance on the £41 cycle for 1932-33.

Charge for "Rent" of Surgeries

"Z. Y. X." has two surgeries. A is a house for which he pays £140 per annum inclusive. The top is let off at £110 inclusive, and the lower portion is occupied by a rent-free caretaker in return for his services as surgery receptionist. B is owned by "Z. Y. X." and would probably let at an inclusive rent of, say, 27s. 6d. per week; in fact two rooms are retained for use as surgery and the

rest of the premises are let for £1 per week. What allowances should "Z. L. X." claim?

* In each case the method of calculation is to decide what proportion of the total rental value of the premises represents the professional use and to claim that ratio of the total cost. For instance, if in the case of A the upper portion represents one-half of the rental value, then the amount to be claimed in computing the professional profits is one-half of £140=£70. It is assumed that no services are rendered to the tenants who pay a rent, in which case the profit on subletting—that is, £110-£70=£40—represents income which is chargeable under Schedule A only, and cannot be brought into the Schedule D assessment.

LETTERS, NOTES, ETC.

"Bad Risk" Operation Cases

Dr. B. E. COOK (Anaesthetist, Doncaster Royal Infirmary) writes: Years ago, in Manchester, I heard Professor D. P. D. Wilkie lecture before the Medical Society, and his latest paper on acute appendicular disease is as admirably concise, original, and stimulating as that remembered address. Recently Professor Donald of Manchester read a paper on progress in surgery (*British Medical Journal* p. 354), in which he refers to a possibility of future advances, since "anaesthetists were opening up new fields by their research for methods of reducing shock." It is in these desperate emergency cases to which Professor Wilkie refers that all these methods—such as the use of CO₂ and O₂, liberally, during and after operation—should be employed, and have already proved their value in saving numbers of "bad risk" cases, in which the prognosis before operation was extremely bad.

The Gordon Memorial College, Khartum

The wing in the Gordon College, Khartum, which has for many years been occupied by the Wellcome Tropical Research Laboratories, is now required for school extension, and it is proposed to remove them to a specially erected building. In the annual report of the college for 1929 attention is called to the remarkable reduction in the death rate which followed the installation of these laboratories. The extensive irrigation scheme which has been constructed latterly to promote the cultivation of cotton in the Sudan has brought into existence a very large number of possible breeding places for mosquitos, thereby involving the laboratories in still further work. At an interim meeting of the committee and trustees of the college, held in London last July, Major Archibald, director of the laboratories, reported that 25,000 cases of malaria and splenomegaly had been treated; the splenic rate had been reduced from 70 to 35 per cent. in the previous six months, special attention having been paid to children. The incidence of bilharziasis had been similarly diminished, and in these ways much had been done to assist the progress of the Gezira cotton scheme. The number of boys in the college has risen from 86 in 1918 to 554 in 1930. During the year nine boys passed out of the college into the Kitchener School of Medicine.

Sterilization of Mental Defectives

Dr. B. DUNLOP (London, S.W.7) writes: The Eugenics Society announces in its quarterly review that it has drafted a Bill, which may soon be introduced in the House of Commons, to legalize voluntary sterilization of the mentally deficient. I beg you will allow me to suggest that before the view be thus accepted that voluntary sterilization is illegal, a Ministerial pronouncement on the question should be obtained.

The Certified Patient's Pension

Correction

We much regret an error in the paragraph published on February 21st (p. 325), under the heading "The Certified Patient's Old Age Pension." In the seventh line the word "an" should read "no."

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 51, 52, 53, 54, 55, 56, 57, and 60 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 58 and 59.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 75.