

Letters, Notes, and Answers

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QUERIES AND ANSWERS

A Case of Dyspnoea

Dr. E. P. POULTON (London, W.) writes in reply to "G. D. G.'s" query concerning a case of dyspnoea (March 7th, p. 431): I would suggest his administering oxygen at the beginning of the attack from a 40-foot cylinder by means of a rubber bag, with mask and valves, such as is used for giving nitrous oxide. Injections of adrenaline 1 in 1,000 in the early part of the attack should also prove of value.

Sensitivity to Sunshine

Dr. ARTHUR WHITFIELD (London, W.1) writes: In answer to the query of "A. S. P." (Liverpool) in last week's issue (p. 523), I believe he will find the following useful. The parts to be exposed are swabbed over in the morning after washing with—

Acid. tannic	...	...	...	...	...	5 vijss
Sp. vini meth. indust.	...	...	...	...	...	3 ij
Aq. dest.	...	...	...	...	ad	3 viij

and allowed to dry. Although invisible, this lotion filters the rays and gives the skin protection. It is a preventive, not a cure, and was devised by Professor Kreibich of Prague. Severe sweating washes it off slowly, and sea-bathing, of course, quickly, so that after either it should be renewed at once. I have yet to learn of a failure. At the same time, investigation for metabolic errors should be undertaken, especially if the sensitiveness is a recent acquisition.

Paroxysmal Rhinorrhœa

Dr. A. DANGERFIELD (Corfe Castle) writes in reply to the query by "Ninety-nine" (March 7th, p. 432): I hope the following will be found of use: 1/4 tablet of racedrin (Bayer) night and morning, taken orally. Also, anaesthesia (20 grains), liq. adrenaline chlor. (20 minimis), vaselin, alb. (2 drachms), and paraff. liq. (2 drachms), applied to the nose thrice daily. I usually tell the patient to push with the tip of the little finger a piece about the size of a pea as far as possible up each nostril, and then to lie flat on the back, with the head well back, for two or three minutes, sniffing gently and repeatedly during the period, so that the vaseline melts and runs right through the nose. It seems to me that the case is allergic, and, if so, this treatment may give great relief. I shall be interested to hear the result.

Income Tax

First Year of Practice

"T. M. M." took over his practice as from January 1st, 1930. The inspector proposes to assess him for the year to April 5th, 1931, on the basis of the earnings for the year to December 31st, 1930, but claims to bring in the amount of the debts outstanding at that date as part of the profits. He also says that "an adjustment is due" as regards debts existing from the old practice. Is this correct?

** In the first place, the inspector is correct in refusing to adopt the "cash basis" for computing the profits of the

first year. The tax is chargeable on the full amount of the profits, whether they have been received or not, and, in fact, expenses for a whole year will be charged, and must therefore be set against a full year's receipts. But the gross amount outstanding at the end of the year should not be added to the cash receipts without some allowance for probable loss by bad debts, etc. "T. M. M." should examine the list of unpaid accounts as at December 31st, 1930, and note against the various items what he considers each probable loss will be, and claim the aggregate of those amounts as "bad and doubtful debts." In the second year there will have to be added to (or deducted from) the cash profits the increase (or decrease) in the net value of outstanding debts at December 31st, 1931, as compared with December 31st, 1930—and so on in future years. With regard to the debts due to the old practice we cannot see what adjustment is due. If tax has been paid on the cash profits for recent years, then it has been paid on account of the full profits, inasmuch as in the case of a long-established proprietorship the amount of the gross receipts and of the value of the gross bookings are normally the same.

LETTERS, NOTES, ETC.

Graves's Disease: Intercurrent Pyrexia

Professor GEORGE R. MURRAY (Manchester) writes: The case of Graves's disease described by Dr. J. G. Bennett in the *Journal* of March 14th (p. 480) is remarkable in that decided improvement, lasting for several weeks, occurred after each of four or five attacks of influenza. As far as my experience goes this is a very unusual result. I have seen so many cases of Graves's disease in which the symptoms have been aggravated by an attack of influenza that I advise patients suffering from any form of hyperthyroidism to take every possible precaution to avoid the infection of influenza, as this exacerbation may last for several weeks or months. It would be interesting to know the experience of others who are observing the effect of influenza and kindred infections on the course of this malady.

Nord-Sud Tours in Italy

Dr. J. HENRY STORMONT (Worthing) writes: By the merest chance I heard last spring of an international medical tour, organized by the Italian Government through the Italian State Railways and the E.N.I.T., and a brief note may be of interest to your readers. Similar tours are now organized in France and Spain, but the Italian tour is noteworthy in three particulars: the unique beauty of the country toured, the very small "busman's holiday" factor, and the remarkable comfort and efficiency with which it is organized by Professor Guido Ruata of Rome. The tour is not advertised, for it is limited to 150 members, of which the English-speaking group can comprise forty or fifty, but it deserves to be more widely known in the profession. The eighth tour begins at Rome on September 19th next, and includes the Naples Riviera, Capri, Sorrento, Amalfi, etc., and after visiting Taormina ends at Palermo on October 2nd. The cost of the tour is a smaller item, as a rule, than the travel fares there and back. Professor Ruata tells me, in reply to a letter, that he will be in London for the last week of March, and will give full details to anyone interested, through Messrs. Thos. Cook and Sons' head office, Berkeley Street, W.

Chilblains

"A. M." writes: I have often advised patients for various conditions to take hot foot-baths, and sometimes order hot sea-water for the purpose. Dry sea-salt can be obtained in packets. I have been struck by the regularity with which they report later, "I've never had a chilblain since I did it." A predisposing cause of pernio is the common habit of keeping the boots on all day; the feet and footwear become thoroughly damp with perspiration, and chilled. Every effort should be made to remove the boots at least for a brief interval, and, if possible, to change into dry socks or stockings.

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, 50, 51, 54, and 55 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 52 and 53.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 103.