

British Medical Journal

CONTENTS

MAY 23, 1931



ORIGINAL ARTICLES

- Angina Pectoris.** By JOHN COWAN, M.D. (Illustrated)..... 879
- The Development of the Science of Nutrition in Relation to Disease.** By J. B. ORR, M.D., D.Sc..... 883
- Three Cases of Psittacosis with Two Deaths.** By H. R. FISHER, M.B., Ch.B., and R. J. HELSBY, L.R.C.P.&S. With **Summary of Necropsy**, by DOROTHY S. RUSSELL, M.D.; and **Note on the Bacteriological Findings**, by S. P. BEDSON, M.D., M.Sc..... 887
- A Case of Cerebellar Abscess.** By COURTENAY YORKE, M.D., F.R.C.S.... 891
- The Technique of Surgical Diathermy.** By ALBERT EIDINOW, M.B., B.S. (Illustrated)..... 892

MEMORANDA

- Suicidal Cut Throat: Recovery.** By M. W. WARREN, M.R.C.S., L.R.C.P.... 894
- Treatment of Pernicious Anaemia.** By H. C. KEATES, M.D., B.S..... 894

REPORTS OF SOCIETIES

- ROYAL SOCIETY OF MEDICINE:**
The Obstetrical Problem of Contracted Pelvis..... 895
- Injection Treatment of Piles..... 897
- HARVEIAN SOCIETY:** Calcium Therapy 898

REVIEWS

- A System of Bacteriology**..... 899
- The Control of Malaria**..... 900
- Social Progress and Health**..... 900
- Surgery for the General Practitioner**..... 901
- A History of the Ambulance Movement**..... 901
- Notes on Books**..... 902

MEDICO-LEGAL

- Ether-Oxygen Anaesthetic Fatality**..... 915
- Alleged Fraudulent Misrepresentation by Medical Adviser**..... 915

OBITUARY

- T. R. Glynn, M.D., F.R.C.P.** (With Portrait) 917

LEADING ARTICLES

- THE PROPRIETARY MEDICINES BILL**..... 903
- HUGHLINGS JACKSON** 904

THE WEEK

- Schools of Hygiene**..... 905
- Traffic in Narcotic Drugs**..... 905
- Glass**..... 906
- British Science Guild's Programme**..... 906
- Cats and Human Disease**..... 907
- Post-graduate Courses in Tuberculosis**..... 907
- Welfare of the Blind**..... 907

GENERAL ARTICLES AND NEWS

- Early Men and Apes.** By Professor G. ELLIOT SMITH, M.D., F.R.S. 908
- Hughlings Jackson Memorial** 908
- SOCIETY FOR RELIEF OF WIDOWS AND ORPHANS OF MEDICAL MEN**..... 909
- PREPARATIONS AND APPLIANCES.** (Illustrated) 902
- MEDICAL NOTES IN PARLIAMENT:**
Lotteries for Hospitals..... 916
- Deaths from Cancer**..... 916
- Milk**..... 916
- MEDICAL NEWS**..... 919

LOCAL NEWS

- IRELAND—**
University of Dublin..... 910
- National Health Insurance (Irish Free State)**..... 910
- Memorial to Dr. Arthur Dobbs**..... 910
- Armagh Mental Hospital**..... 910
- ENGLAND AND WALES—**
Pay-Bed Section, Royal Victoria Infirmary, Newcastle..... 910
- The Middlesex Hospital**..... 911
- Mental Deficiency in London**..... 911
- West London Hospital and the "Class Between"**..... 911

UNIVERSITIES AND COLLEGES

- University of London**..... 918
- Royal College of Surgeons of England**... 918
- Royal College of Physicians of London** 918
- Royal College of Surgeons of Edinburgh** 918

CORRESPONDENCE

- The New Zealand Earthquake.** By L. A. Parry, M.D., F.R.C.S. 912
- Obstetric Shock.** By F. G. Crookshank, M.D., F.R.C.P. 912
- Detached Retina.** By J. Cole Marshall, M.D., F.R.C.S. 912
- Fractures of the Long Bones.** By T. P. McMurray, M.Ch., F.R.C.S. Ed. 912
- Fractures of the Neck of the Femur.** By J. E. T. Shirlaw, M.B. 913
- Coronary Thrombosis and Myocardial Infarction, with Glycosuria.** By Griffith Evans, D.M., F.R.C.S. 913
- A Barber-Surgeon's Instrument Case.** By Sir D'Arcy Power, F.R.C.S. 914
- Spinal Anaesthesia.** By Basil Hughes, F.R.C.S. 914
- Schistosome Worms and Schistosome Monsters.** By R. L. Sheppard 914
- Acidosis and Seborrhoea.** By A. Arnold Osman, M.R.C.P. 914
- Cancer and Race.** By N. Pines, M.B. 914
- Immunization Against Vaccinia.** By G. M. Findlay, M.D., D.Sc., and E. Hindle, Sc.D. 914
- Diet and the Teeth.** By Mrs. Mellanby 914

LETTERS AND ANSWERS

- Income Tax**..... 920
- Ulcerative Colitis**..... 920
- Pregnancy with Intact Hymen**..... 920
- Clinical Thermometers**..... 920
- Visit of Scientists to Russia**..... 920
- Medical Golf**..... 920

VACANCIES 920
(See also page 207 of SUPPLEMENT)

The SUPPLEMENT contains:
State Insurance in Relation to Health. Address by Dr. H. B. BRACKENBURY.
Proprietary Medicines Bill.
NOTICES OF MOTION FOR THE ANNUAL REPRESENTATIVE MEETING.
MEDICAL WOMEN'S FEDERATION.
CORRESPONDENCE.
Association Notices; Vacancies and Appointments; Diary.

AN EPITOME OF CURRENT MEDICAL LITERATURE will be found at the end of the JOURNAL

THE LONDON & COUNTIES MEDICAL PROTECTION SOCIETY, Ltd.

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INDEX TO ADVERTISEMENTS.

Advertisements are classified so far as date of receipt and printing conditions make possible. Advertisements of the following classes will for the most part be found on the pages indicated.

PUBLISHERS.	
Churchill, J. & A.	3
Books on the Eye.....	3
Books on Pathology, etc.....	3
Eden & Holland's Midwifery.....	3
Hale-White's Materia Medica.....	3
Jameson & Parkinson—	
Synopsis of Hygiene.....	3
Koby's Slit Lamp Microscopy.....	3
Lawrence, E. D.—Diabetic Life.....	3
Namee & Williamson-Noble—	
Handbook of Ophthalmology.....	3
Sequeira's Diseases of the Skin.....	3
Ward's Favourite Prescriptions.....	3
Yorke & Maplesden—Nematode	
Parasites of Vertebrates.....	3
Lewis, H. K. & Co. Ltd.	
Jelliffe & White.....	
Diseases of the Nervous System.....	4
Jones, D. W. C.—Elementary Med.	
Mackenzie, C.—Action of Muscles.....	4
Tilney & Riley—	
Central Nervous System.....	4
Livingstone, E. & S.	
Morley, J.—Abdominal Pain.....	4
Simplex Marshall Ltd.	
Taylor, A. B.—	
Hypnotic Suggestion, etc.....	4
Hypnotism, etc.....	4
Wright & Sons, Ltd.	
Hutchison, R.—Medical Treatment.....	4
Medical Annual, 1931.....	4
Hopewell-Ash, E. L.—	
Medical Hypnosis & Suggestion.....	4
ASSURANCE COMPANIES—	
London Med. Protection Society.....	1
Medical Insurance Agency Cover Ltd.,	
1931.....	53
BOOTMAKERS, &c.—	
Holland & Son—Natureform Shoes.....	34
BRASS NAME PLATES, &c.—	
Herd, S. J. & A.—Name Plates.....	32
Lewis & Co. Ltd.—Name Plates.....	4
Osborne, F. & Co.—Name Plates.....	4
DEBT COLLECTION—	
Brit. Med. Protection Society.....	32
SURGICAL APPLIANCES—	
Bell & Croyden—	
Sterilized Dressings.....	35
Dent's 'Ardente' Stethoscope.....	34
Hawkey & Sons, Ltd.—	
Sphygmomanometers.....	34
Stethoscopes.....	34
Hilliard's New Absorbent Bags.....	4
Medical Supply Association, Ltd.—	
Portable Traction Apparatus.....	8
Medical Surgical Sundries, Ltd.—	
Easch Inhalant Apparatus.....	52
Salt's Surgical Service.....	9
Short & Mason—	
Tycoe Sphygmomanometer.....	4
FOOD PREPARATIONS—	
Bantam Products Ltd.—Coffee.....	30
Battle Creek Food Co.—	
Lacto-Dextrin & Psylla.....	14
Benger's Food.....	25
Cow & Gate Ltd.—Milk Food.....	25
Glaxo Laboratories—	
Sunshine Glaxo.....	31
Harden Bros. & Lindsay, Ltd.—	
Doctor's China Tea.....	23
Keen Robinson & Co. Ltd.—	
Patent Barley.....	10
Nestle & Anglo-Swiss Con. Milk Co.	
Lactogen.....	28
Soya Flour Manufacturing Co.—	
Soyolk.....	13
Valentine's Meat-Juice.....	11
HOSPITAL, &c., FURNITURE—	
Furniture, &c., Depositories, Ltd.—	
Second-hand Furniture.....	35
Ward, Ltd.—Invalid Chairs.....	34
HOUSE AGENTS—	
Bedford & Co.....	52
Elliott, Son & Boyton.....	52
MOTOR CARS, TYRES, &c.—	
Armstrong Siddeley Motor Cars.....	32
Second-hand Motors for Sale.....	52
CHEMISTS, &c.—	
Allen & Hanburys Ltd.—	
Castor Oil.....	10
Insulin 'A.B.'.....	16
'Lixen'.....	29
Stomach Tissue.....	29
Alliance Drug & Chemical Co.—	
Price List.....	35
Bio-Chemical Laboratories—	
Disulphamin.....	17
Boots Products.....	15, 16
British Drug House Ltd.—	
Aether Puriss. B.D.H.....	21
Caprokol.....	18
Insulin 'A.B.'.....	16
Burrheads Wellcome & Co.—	
Preparations.....	Cover iv
Cranbux Ltd.—Odol.....	21
Cuxson, Gerrard & Co. Ltd.—	
Regulol.....	22
Dunneford & Co. Ltd.—Magnesia.....	12
Duncan, Flockhart & Co.—	
Haemamol.....	12
Evans Sons Lescher & Webb Ltd.—	
Arocan.....	27
Fellows' Compound Syrup of Hypo-	
phosphites—'Fellows'.....	11
Hewlett & Son, Ltd.—'Hepatagen'.....	18
Kaylene Ltd.—Kayleneol.....	20
Kaylen Ltd.—Kaylenol.....	24
Laboratoires Lobica—Lactobyl.....	19
Marshall's Lysol.....	17
Martindale, W.—'Sterilines'.....	10
May & Baker, Ltd.—'Varicine'.....	15
Newbery & Sons, Ltd.—	
Agarol.....	Cover ii
Alka-Zane.....	14
Oppenheim Products.....	13
Parke, Davis & Co.—Emplets.....	Cover i
Saccharin Corporation Ltd.—	
Novocain & Glauconan.....	22
Sandoz Chemical Works—	
Calcium-Sandoz.....	30
Sharp & Dohme Ltd.—Caprokol.....	18
Stanford Ltd.—Stanform.....	24
Wander, A. Ltd.—Alasol & Alcolol.....	23
Wright, Layman & Umney, Ltd.—	
Coal Tar Preparations.....	19
PRINTING & STATIONERY—	
Anderson & Son—Account Forms.....	32
Carlyle, G.—Duplicate Books.....	4
Hamiltons—N.H. Filing Cabinets.....	32
Taylor's Typewriters.....	34
TAILORING & UNDERCLOTHING—	
Gamages—Waterproofs.....	33
Hall, H.—Medical Service Dress.....	52
Regent Dress Co.—Tailors.....	32
The Irish Linen Mesh Co. Ltd.—	
Empire Linen Mesh Underwear.....	32
TOBACCO & CIGARETTES—	
Coen, L. Ltd.—Cigarettes.....	35
Player's Navy Cut.....	35
TRANSLATIONS, TYPEWRITING—	
Radford, B.—Typewriting, &c.....	51
VACCINES & CULTURE MEDIA—	
Laboratories of Path. & Pub. Hlth.....	34
Wilks, Francis, Butler &	
Thompson, Ltd.—Pollant N.....	10
X-RAY & ELECTRO-MEDICAL	
APPARATUS—	
Gen. Radio & Surg. Appar. Co.—	
Diathermy Apparatus.....	8
Victor X-ray Corporation Ltd.—	
X-ray Apparatus.....	7
BATHS, SPAS, &c.—	
Harrogate Royal Baths.....	40
La Lechere-Les-Bains, France.....	41
Mont-Dore.....	41
HYDROS & PRIVATE HOSPITALS—	
Bournemouth Hydro.....	41
Peebles Hydro.....	41
Ruthin Castle, North Wales.....	37
Smedley's Hydro, Matlock.....	38
INEBRIETY—	
Bay Mount, Paignton.....	38
Caldecote Hall, Nuneaton.....	38
Dalrymple House, Rickmansworth.....	38
'Old Hall House,' Chislehurst.....	38
CONTRACT PRACTICE & OTHER	
APPOINTMENTS—	
IMPORTANT NOTICE—	
RE APPOINTMENTS.....	49
HOSPITAL, &c., VACANCIES—	
Act n Hospital, W.3.....	47
Beckenham, Bethlem Royal Hosp.....	48
Berkshire Royal Hospital.....	47
Birmingham General Hospital.....	46
Blackburn County Borough.....	43
Blackburn Royal Infirmary.....	52
Blackpool, Victoria Hospital.....	47
Bolton Infirmary & Dispensary.....	46
Brighton, New Sussex Hospital.....	44
Brighton, Royal Sussex Co. Hosp.....	49
Bristol, Coesham Memorial Hosp.....	45
Bury County Borough.....	48
Cardiff City.....	45
Cardiff Royal Infirmary.....	45
Cardiff City.....	45
Cen. Lond. Throat & Nose Hosp.....	47
Chelsea Hosp. for Women, S.W.3.....	49
Chesterfield & N. Derby, Roy. Hos.....	47
City of Lond. Hos. for Dis. of Heart.....	47
City of London Maternity Hospital.....	48
Coventry & Warwickshire Hospital.....	43
Derbyshire County Council.....	42
Derby, Hospital for Sick Children.....	46
Doncaster Royal Infirmary.....	46
Dorset County Hospital.....	41
Dumfries & Galloway Royal Infirmary.....	41
Durham County Hospital.....	52
East Ham Memorial Hospital.....	44
Edinburgh Elsie English Mem. Hos.....	44
Edinburgh Hospital for Women.....	44
Elizabeth Garrett Anderson Hosp.....	44
Ethel Hedley Orthopaedic Hospital.....	44
Evelina Hosp. for Children, S.E.1.....	44
General Lying-in-Hospital, S.E.1.....	43
Gloucestershire Royal Infirmary.....	46
Golden Sp. Throat & Nose Hosp.....	52
Grovenor Hospital for Women.....	44
Hertfordshire County Council.....	45
Hospital for Sick Children, W.C.1.....	45
Hove, Lady Chichester Hospital.....	41
Huddersfield Royal Infirmary.....	45
Hull Royal Infirmary.....	49
Hull, Victoria Hosp. for Children.....	52
King's College Hospital.....	48
Inverness Royal Northern Infirmary.....	48
King's Lynn, W. Norfolk Gen. Hos.....	47
Kingston-upon Hull City & County.....	45
Lancaster County Mental Hospital.....	45
Lancaster Royal Infirmary.....	48
Leeds Hospital for Women.....	49
Leicester City Mental Hospital.....	46
Liverpool and Samaritan Hospital.....	52
London County Council.....	45
London Female Lock Hospital.....	44
London Temperance Hospital.....	43, 52
Macclesfield, Cheshire Mental Hos.....	46
Manchester Babies' Hospital.....	44
Manchester City.....	43, 48
Manchester Ear Hospital.....	52
Manchester Royal Children's Hosp.....	47
Manchester Royal Eye Hospital.....	52
Manchester Royal Infirmary.....	44
Middlesbrough, N. Ormesby Hosp.....	42
Ministry of Pensions.....	45
Nat. Hosp. for Nervous Dis., W.C.1.....	46
Newcastle Hosp. for Sick Children.....	44
Newport, Royal General Hospital.....	48
Nottingham General Hospital.....	48
Oldham Royal Infirmary.....	46
Oxford, Radcliffe Infirmary.....	47
Paisley, Royal Alexandra Infirmary.....	45
Plymouth, South Devon Hospital.....	49
Poole, Cornwall & E. Dorset Hosp.....	45
Queen's Hospital for Children, E.2.....	49
Queen Mary's Hospital, E.15.....	44
Rotherham Hospital.....	43
Royal Eye Hospital, S.E.1.....	48
Royal Free Hospital, W.C.1.....	49
Royal London Ophthalmic Hosp.....	47
Royal Waterloo Hosp. for Women.....	52
St. Mary's Hospital, W.2.....	48
Salford Royal Hospital.....	47
Samaritan Free Hosp. for Women.....	46
Seamen's Hospital Society.....	47
Sheffield Children's Hospital.....	46
Sheffield Royal Infirmary.....	44
Stoke, N. Staffs Royal Infirmary.....	47
Sunderland Children's Hospital.....	47
Sunderland Royal Infirmary.....	44
Surrey County Council.....	43
Truro, Royal Cornwall Infirmary.....	48
Walsall County Borough.....	43
West Bromwich County Borough.....	45
West Ham County Borough.....	43
West London Hospital, W.6.....	48
Westminster Hospital Annex.....	45
Windsor, King Edward VII Hosp.....	47
Woking Victoria Hospital.....	47
Wolverhampton Royal Hospital.....	48
Worcester General Infirmary.....	45
Wrexham War Memorial Hospital.....	43
York County Hospital.....	48
HOTELS & HOTEL RESORTS—	
Grand Hotel Harrogate.....	40
Hotel Majestic, Harrogate.....	40
HOMES & ASYLUMS—	
Bailbrook House, Bath.....	38
Barnwood House, Gloucester.....	36
Bethlem Royal Hospital, Kent.....	37
Bishopstone House, Bedford.....	38
Boreatton Park, Salop.....	35
Camberwell House, S.E.5.....	37
Cheadle Royal, Cheshire.....	36
Chiswick House, Pinner.....	36
Mury of London Mental Hospital.....	38
Clarence Lodge, Clapham Park.....	38
Coppice, Nottingham.....	36
Court Hall, Kenton, Exeter.....	35
Dartmoor Convalescent Home.....	41
Gilgal Hospital, Perth.....	38
Grange, near Rotherham.....	35
Grove House, All Stretton.....	41
Haydock Lodge, Lancashire.....	36
Highfield Hall, St. Albans.....	36
Ladbroke House, Southam.....	38
Lawn, Lincoln.....	36
Littleton Hall, Brentwood, Essex.....	36
Moor House, Tamworth, Staffs.....	38
Northumberland House, N.4.....	37
Old Manor, Salisbury.....	37
Peckham House, S.E.15.....	37
Resident Patients.....	41
St. Andrew's Hosp. Northampton.....	36
Shafesbury House, Liverpool.....	36
Springfield House, near Bedford.....	38
Stonboroughs, Watford, Herts.....	33
Stonycroft Nursing Home.....	36
Stretton House, Shropshire.....	35
Tykeford Abbey, Newport, Pagnell.....	36
West Haven, Bournemouth.....	38
Woodlands Park, Great Missenden.....	39
Wye House, Buxton.....	38
SANATORIA—	
Brompton & Frimley Sanatorium.....	41
Cotswold Sanatorium.....	41
East Anglian Sanatorium.....	39
Gramplan Sanatorium.....	39
Montana Hall, Switzerland.....	41
Mundley Sanatorium.....	39
Pendry Hall Sanatorium.....	39
Tor-na-Dee Sanatorium.....	39
Vale of Clwyd Sanatorium.....	39
SCHOOLS, &c.—	
Colthurst House School, Warford.....	38
Taunton School, Taunton.....	42
MEDICAL SCHOOLS, &c.—	
Brit. Homoeopathic Association.....	43
City of London Maternity Hospital.....	42
Liverpool School of Tron. Medicine.....	41
Manchester, Victoria University.....	45
N.E. London Post-Grad. College.....	42
Salvation Army, Mothers' Hospital.....	41
West London Hospital.....	42
TUTORS & LECTURERS—	
Exams—Med. Corresp. College.....	43
F.R.C.S. Edin. Classes—H. C. Orrin.....	41
F.R.C.S. Edin. Classes—C. Whittaker.....	41
Fellowship of Medicine.....	42
Manchester Tutorial College.....	41
St. Mary's Hospital.....	42
Stammering—Miss E. Behnke.....	41
University Exam. Postal Institution.....	42
TRANSFER AGENTS—	
Bovril Medical Agency, Ltd.....	58
Brush Medical Bureau.....	55, 56, 57
Lee & Martin, Ltd.....	54
Manchester Medical & Schol. Assoc.....	52
Med. Practitioners' Union Agency.....	53
Needes, H.....	54
Peacock & Hadley, Ltd.....	54
Sumner & Co., Ltd.....	53
The Medical Agency.....	50, 54
Turner, P., Ltd.....	50, 53
Western Medical Agency, Bristol.....	53
ASSISTANTS, PRACTICES, &c.—	
Assistances Wanted and Vacant.....	50
Dispensers, Medical Posts, &c.....	50, 51
Locums Wanted and Vacant.....	50
Partnerships Wanted and Vacant.....	51
Practices Wanted and Vacant.....	51
NURSING INSTITUTES—	
Cavendish Nurses.....	53
Nurses' Association.....	53
MISCELLANEOUS—	
B.M.A. Announcements.....	5
Consulting Rooms, &c., to Let.....	52
Frigidaire Ltd.—Refrigeration.....	6
Income Tax Consultant—Hardy.....	52
Miscellaneous Sales &c.....	52

It must be understood that the acceptance by the British Medical Association of an Advertisement does not imply a recommendation, and that no responsibility is accepted with regard to the accuracy of the statements therein contained.

The Issue of the BRITISH MEDICAL JOURNAL is this week 39,000 copies.

Income Tax*Allowable Expenses*

"G. C. M." asks for a statement of the expenses which a general practitioner can claim, and of the proportion allowable in each case, and also as to the basis of liability in a new practice.

** It is perhaps simplest to consider expenses as falling under one of three heads—entirely professional, almost entirely professional, and general. The first is, of course, simple, and includes drugs, medical stores, upkeep of instruments, medical subscriptions, and so on. It should, however, be remembered that it is the ordinary annual expenditure which is allowable; the cost of setting up a dispensary or acquiring or adding to a set of instruments is capital outlay, and not deductible. Where almost the whole cost is incurred for professional purposes, the usual method of dealing with such expenses is to charge the whole amount less a sum which represents the personal advantage—this covers such expenses as car (running costs and depreciation), telephone, and chauffeur's wages and board. No general guide can be given as to the amount to be treated as "personal"—circumstances differ so widely. With regard to the general house expenses—rent and rates, gas, coal, etc.—probably the most common ratio in provincial practices is one-half, but here again a good deal depends on circumstances—for example, if a specially high rent is being paid for a specially desirable site for professional reasons, one-half may not be adequate, and, on the other hand, if it does not include a garage, it may be excessive. As regards domestic servants, it is apparently fairly common to allow the cost of one where two or more are kept, the cost, of course, to include food, laundry, etc. On the "general" expenses question it is sometimes helpful to look at the reverse position—that is, to inspect the balance of such expenses after the professional proportion has been deducted, and see whether that is reasonable, having regard to what the practitioner and his family get first and to local conditions generally. With regard to the basis, the position is as follows: for the first year, the earnings of that year; for the second year, the earnings of the first year, unless the second year's earnings are less, in which case the taxpayer can claim a revision of the assessment to the profits of the second year; for the third and subsequent year, the earnings of the previous year. The cash basis will not be accepted for the calculation of the earnings of the first two years of a new practice.

Private use of Car

"R. B." has for some years treated one-tenth of the cost of running his car as representing private use. He has expended £150 in replacing his car, and the inspector claims that one-tenth of that sum should similarly be ignored in computing his professional expenses.

** There seems to be no valid legal difference between running costs and replacement expenses in this connexion. If in fact the car has been used one-tenth for private and nine-tenths for professional purposes, then one-tenth of the £150 represents costs incurred through private use, and is not deductible for income tax purposes.

LETTERS, NOTES, ETC.**Ulcerative Colitis**

Dr. T. GERALD GARRY (Montecatini, Italy) writes: Dr. Hurst, in his very interesting paper in the *Journal* of April 25th, suggests that bacillary dysentery and ulcerative colitis are identical; in other words, that the colitis is a sequela of the dysenteric condition. I venture to say that few with experience of these affections in tropical or semi-tropical countries will agree with this view. In Egypt, where bacillary dysentery is prevalent, ulcerative colitis is comparatively rare, and I can recall but one instance among hundreds where the condition became chronic and ended in ulcerative colitis. On the other hand, among Americans colitis is extremely common—indeed, at one time it threatened to become a fashionable malady—until attention was focused on the unfortunate gall-bladder. Among Americans colitis is certainly not due to the *B. dysenteriae*, but rather to the inordinate use of "canned" food to the exclusion of fresh food—fruit and vegetables especially.

Bacillary dysentery is very amenable to energetic treatment; Glauber's salts, etc., will be found more effective than serums or vaccines, while in chronic colitis, which is prevalent at spas, it is found that a cure is frequently effected without the use of crude mechanical devices for diagnosis or treatment. The bile is the natural intestinal disinfectant, hence the efficacy of certain natural mineral waters with a specific action on the liver.

Pregnancy with Intact Hymen

Dr. G. M. HODGES (Deddington, Oxon.) writes: Dr. Sefton's letter in the *Journal* of May 2nd (p. 780) interested me, as I saw a similar case some years ago. An unmarried woman, aged 23, consulted me in March on account of four months' amenorrhoea and was found to be pregnant. She denied coitus, and was at her own request examined. The hymen was found to be quite intact, with a central opening that admitted nothing larger than a lead pencil. The hymen was not unduly elastic or sensitive. On questioning, it appeared that her "young man" had emitted semen on or between the vulvae on several occasions without any attempt at penetration. Coitus after marriage was quite painless, and when seen before delivery in the August the hymen presented the usual latero-posterior tear.

Dr. MARIE C. STOPES writes: In his note under the above title (May 2nd, p. 780) Dr. J. Sefton draws deductions from his statement "the sperm is said to die within a few hours of deposition in the vagina (unless it enters the cervix)." Such deductions are not necessarily correct, for sperms have been found alive in the vagina as long as seventeen days after their deposition; much will depend on the degree of normal acidity in the vaginal secretions of the individual woman, a point of great personal variability. Facts and discussions on these very interesting points are to be found in my book *Contraception, Its Theory, History, and Practice*, Chapter VI.

Clinical Thermometers

Messrs. G. H. ZEAL, LTD. (London), write: Our attention has been called to Dr. Robertson's letter (*Journal*, May 9th, p. 830) and the statements made therein, and we are writing to point out that the method of testing the fourteen clinical thermometers adopted by Dr. Robertson could not possibly give satisfactory results. It is a well-known fact that water in a vessel varies considerably in temperature in various parts of the vessel unless the following conditions exist: (1) a suitably constructed vessel; (2) effective heating—preferably electrical; (3) an efficient stirring apparatus. Without these three factors the temperature of the water varies appreciably in different parts of the vessel. It is also necessary to keep the mercury bulbs of the thermometers well apart in order to allow an effective flow of water between each instrument, and unless special apparatus is available, such as is used by the National Physical Laboratory and by the leading manufacturers, no degree of accuracy or uniformity of reading can be guaranteed.

Visit of Scientists to Russia

We are asked to say that arrangements have been made for a second party of scientists to visit Soviet Russia this summer. It will leave London Bridge for Leningrad on August 8th, returning to London in time for the British Association Meeting. The return fare is £18 inclusive, and the latest date for receiving applications is June 15th. Applications and inquiries should be addressed to the Secretary, Society for Cultural Relations, 1, Montague Street, London, W.C.1.

Medical Golf

The annual golf competition for members of the West Suffolk Division of the British Medical Association was held at Worlington on May 14th. The following took part: Drs. F. R. Barwell, B. E. A. Batt, J. D. Batt, W. F. Bennett, J. W. E. Cory, E. C. T. Clouston, O. G. Clouston, G. Garratt, E. C. Hardwicke, D. J. P. O'Meara, C. Tylor, A. L. Ritchie, and Colonel A. D. Waring. Dr. J. D. Batt and Dr. A. L. Ritchie tied for first, one down to bogey. They will play another match.

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, 48, 49, and 52 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 columns appears in the *Supplement* at page 207.