

Intestinal Flatulence

Dr. MARY G. CARDWELL (Oldham) writes: If "Puzzled" advises the following treatment his patient will find the attacks of flatulence much improved. Reduce carbohydrate intake very strictly, especially with regard to bread. Prescribe colonic lavage with saline or sulphur lotion twice weekly for four weeks, and thereafter once a fortnight for at least three months. Kaylene-ol by the mouth three times daily should be taken over an extended period.

Dr. J. R. WILLIAMS (Penmaenmawr) writes: I suggest that "Puzzled" (December 19th, 1931, p. 1163) should try alocol tablets (colloidal aluminium hydroxide), two, or even three, to be taken about half an hour before and the same shortly after each meal.

Depopulation

Dr. B. DUNLOP (London, S.W.) writes: In the notes from your correspondent in France (December 19th, 1931, p. 1153) it is stated that a decline of its population would be a great danger. This is sad, because a reduction of its numbers seems necessary if the standard of living is to be further raised. Must the French postpone this, and endure their low wages and long hours, until their neighbours have got rid of pressure of population?

Income Tax**Casual Earnings**

"E. S." holds a hospital appointment, and from time to time earns casual fees as locumtenent and for assisting at operations. Are such casual earnings assessable, and, if so, on what basis?

** They are assessable. The appropriate basis is normally the amount earned in the year preceding the year of assessment, but for the year when such work was commenced the basis would be the current year's earnings. If no record has been kept of the sums earned, the only course open to "E. S." is to make an estimated return, using such material—bank pass-book, diary, etc.—as he may have.

Residence—Professional Use

"A. O.," in taking over a practice, had to take a house which was too big for his requirements. Of the twenty rooms the house contains, "nine are used for the practice alone and five for private use alone." "A. O." claims to be allowed two-thirds, but the inspector of taxes declines to allow more than one-half of the rent, rates, etc.

** It would seem that the inspector of taxes may be looking at this case as if nine rooms are used professionally, and eleven are used, or are available for use, privately. If so, we think that he overlooks a rather important factor—that is, that the six unused rooms have probably no real rental value at all, the house being of a type unsuitable for modern requirements, and one by which a prospective tenant would be repelled rather than attracted by the six surplus rooms. On that basis the "rent" to be divided between practice and domestic use is for the fourteen rooms actually in use, and unless the professional rooms are inferior in situation, etc., to the others—the reverse is probably the case—our correspondent's claim to two-thirds seems justified.

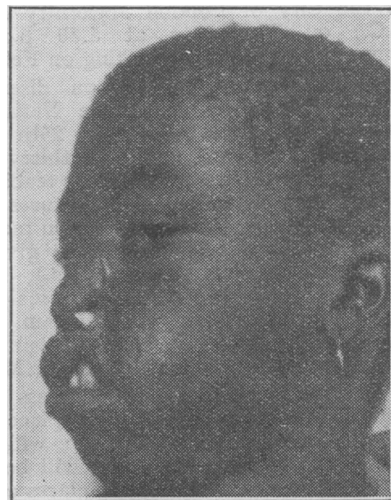
LETTERS, NOTES, ETC.**A Warning**

Dr. F. M. R. WALSHE writes: It has come to my knowledge that the managing director of a limited company is communicating with members of the profession in connexion with a scheme for appointing medical experts and referees in regard to a life insurance business which his company is trying to operate, and in one instance, which is known to me, he has stated that he had been recommended by me, and that I am one of his company's medical experts. This is entirely untrue and is emphatically denied by me. In the circumstances I consider it is my duty to warn members of the profession that I have never given authority for my name to be used by this gentleman under any circumstances whatever, and to make full inquiry before entertaining any proposal he may make.

Canine Tooth Erupting Externally

Dr. LEWIS S. ROBERTSON, medical superintendent of Pretoria Hospital, sends the photograph of a native boy, reproduced in this column. It will be seen that the left upper canine

tooth has erupted near the antrum, perpendicular to the jaw, and has penetrated the upper lip. J. F. Colyer (*Dental Surgery and Pathology*, 1923) says that "the canine is totally displaced from the arch more frequently than any other tooth"; but not many cases similar to Dr. Robertson's case have been recorded. The following are taken from *Anomalies and Curiosities of Medicine*, by Gould and Pyle (1897): Roy in 1883 described the eruption of a canine in the nose of a



Hindoo, aged 14; and Hall in 1883 described a similar case in a girl with congenital syphilis. Branch in 1884 reported a case of a negro boy with two large teeth in the nose. At a meeting of the Medical Society of Christiania in 1895 a tooth was shown which had been removed from a woman, aged 53; it resembled a milk canine, and was "situated in a small depression at the junction of the floor and external wall of the nasal cavity, 22 mm. from the external nares."

Association of Bio-Physical Assistants

Messrs. E. TOFT and R. J. DEACON (London, W.1) write: Notices have recently appeared in some professional journals (but not the *British Medical Journal*) regarding a movement to form an association for bio-physical assistants, in which our names appear as members of the provisional organizing committee. Our names are followed in the notices by the respective designation—member of the council of the Chartered Society of Massage and Medical Gymnastics, and member of the General Purposes Committee of the Chartered Society of Massage and Medical Gymnastics. We are asked by the secretary of the Chartered Society to make clear that this does not imply that we represent the Chartered Society in an official capacity on this committee. Our purpose in adding the above-mentioned designation was to make clear that the new movement is supported by persons of standing in the profession who, even though closely associated with the Chartered Society, realize that the new Association of Bio-Physical Assistants is essential. Our purpose was also to show that there is no possible antagonism between the new association and the Chartered Society, and therefore that all Chartered Society members who are bio-physical assistants should also join the new association.

Replies to Drug Advertisements

The head of a well-known firm of manufacturing chemists asks leave to suggest that medical men, when writing to drug manufacturers, etc., in response to advertisements, should put their qualifications after their names, or in some other way convey that they are members of the medical profession. "This is done," he adds, "a good deal in other countries. We have the greatest difficulty, sometimes, in determining whether people who write to us are medical men at all. Naturally, we do not wish to overstep the mark by writing to members of the public as if they were doctors." The suggestion seems most reasonable.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 46, 47, 48, 49, 52, and 53 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 7.