

passes off and terminates with an emission without penetration. The patient is otherwise strong, healthy, and in good condition. Needless to say, he bitterly regrets having had the operation. The name of any textbook for reference would be welcomed.

Income Tax

Retirement of Partner

"L. G. A." joined a firm as partner in 1921, and the firm was subsequently assessed on the basis of the cash profits of the practice, including fees earned before, but received after, he became a partner. He is retiring from the firm on February 29th, being succeeded by "A.," who is purchasing his share of the then outstanding book debts, but receiving £60 (paid by "L. G. A.") for services during the introductory period.

** The change in personnel of the firm will be ignored for the calculation of the gross liability of the firm unless all concerned elect to have the change regarded as a cessation and restarting of the practice. To exercise that option would probably lead to the necessity for departing from the cash basis method of calculating the firm's profits, and would therefore be inadvisable. "L. G. A.'s" gross liability for 1931-32 is eleven-twelfths of the share of the assessment that would have fallen to him if he had remained in the firm for the full twelve months. The £60 paid for "A.'s" services would seem to be an expense incurred in carrying on the practice in the year to October 31st, 1932, and a proper subject of deduction in computing the profits for that year, and therefore the assessment for 1933-34, which, however, does not assist "L. G. A." "A." is assessable: (a) for 1931-32 on the £60 plus one-twelfth of "L. G. A.'s" original share, and (b) for 1932-33 on the amount of his fractional share of the profits of the practice for the year to October 31st, 1931.

Car Allowance

"S. C." makes his accounts up to December 31st of each year. On December 1st, 1931, he sold his car for £40 (the value, as reduced by depreciation allowances, being then £122) and bought another for £250. How does this affect his income tax liability?

** The obsolescence allowance—£122 - £40 = £82—must be regarded as a professional expense of the year 1931, and therefore will affect his tax liability for 1932-33—not 1931-32. He will be entitled to depreciation for 1932-33 on the value of the new car—£250 at 15 or 20 per cent.—the allowance for 1931-32 having been already fixed by reference to the value of the car as at the date of the closing of the previous professional account—that is, as at December 31st, 1930.

Assessments for Past Years

"F. W. G." inquires for how many back years assessments can be made; can tax be demanded as far back as 1915, for instance?

** The statutory limit prevents assessments being made for more than the six years previous to the year of assessment. If, however, there has been gross negligence or misstatement of profits the assessments can be made in treble duty, and other penal provisions can be invoked. Consequently, it sometimes happens that the amount which a taxpayer can be compelled to pay for years within the statutory time limit is less than the amount payable on equitable rather than strictly legal grounds for a longer period.

LETTERS, NOTES, ETC.

Treatment of Influenza

Dr. A. COWAN GUTHRIE (London, W.1) writes: The cause of influenza, of which there still seems to be some doubt, is the pneumosintes, discovered by Olitsky and his co-workers at the Rockefeller Institute. It is a filterable organism, which can be isolated, and is very difficult to cultivate. A vaccine against influenza which does not contain this organism is ineffective, but a vaccine containing the pneumosintes proves, in my experience, all-sufficient. As the pneumosintes can now be obtained in London, it should be easy to make up this vaccine in any up-to-date laboratory—that is, pneumosintes plus influenzal vaccine. It must be used in the preliminary injection in very small doses (10 millions), which can be rapidly increased later. Not less than six doses should be given. It must not be used

during an epidemic, for many patients have already been invaded with the specific organism, although unconscious of the fact, and there is consequently danger of the occurrence of a severe reaction simulating influenza if it is used. When a patient has influenza he can be protected against serious consequences by an injection of a serum containing antibodies against streptococci, pneumococci, and *Micrococcus catarrhalis*. That is, in my opinion, the method to be adopted in this disease.

Goethe and the Male Climacteric

Dr. C. R. COOKE-TAYLOR writes: In his article published on January 9th Mr. Kenneth Walker says that Goethe "at the age of 74 fell so desperately in love with a girl of 17 that when his suit went badly he was prostrated with grief and no longer desired to live. Indeed, it was this episode in his life, and a previous one in which he had been more successful, that suggested to him the theme of *Faust*." As this year is being commemorated as the centenary of Goethe's death, any contribution to the study of his life and works is important. One would like, therefore, some further information from Mr. Kenneth Walker as to the grounds on which he makes the above statement. I see the following objections to his theory: (1) The *Faust* story was in existence 200 years previous to Goethe's birth. (2) Goethe's chief addition to the story was the Margaret episode. This occurs in the first part of *Faust*, which was written half a century before the love affair, which Mr. Walker says suggested the theme of *Faust*. (3) There is hardly any love element in the second part of *Faust*, which Goethe completed within six months of his death, but which was certainly commenced long before the aforesaid love affair.

Sex Equality

Dr. C. C. HARRISON (Central Hospital, Chuapara, India) writes: Apropos the paragraph on page 1072 of the *Journal* of December 5th, 1931, I enclose a copy of the form of return which has to be made to the civil surgeon, Jalpaiguri, under the Jalpaiguri Labour Act, giving details of vital statistics. Under "Deaths from specified causes," heading "Puerperal fever," a column is provided for males as well as females! In my fifteen years' experience in India I have never yet come across a male sufferer from puerperal fever, but one never knows in this land of surprises. The form in question has been in force with its present wording for at any rate the last seven years.

Silver Wire as a Drain in Cerebral Abscess

Dr. M. ONSI ABDEEN (oto-laryngologist, Government Hospital, Alexandria) writes: Perforated rubber tubes, gauze wicks, and flattened rolls of rubber tissue are used as drains in brain abscesses, but are to be found either lying flat upon the dural surface, having been expelled by the intracranial pressure, or closing the abscess opening, with consequent retention of pus inside. To ensure against a repetition of this mishap I thought that silver wire might be used as a drain with good results in the following way. I take a silver wire of medium thickness, bend its end five or six turns, each turn being a little longer than the depth of the abscess, till I have a sort of coil like the catgut one inside its glass tube. Using such drain I find the following advantages. It can be easily sterilized and easily introduced. It remains inside the abscess cavity, and keeps the opening patent. The pus passes in between and along the wires to the outside quite easily. I usually inject lipiodol inside the abscess cavity with this silver drain in it to ascertain the depth of the abscess and the position of the drain by an x-ray picture. I have used such a drain in mastoid operations with excellent results.

An Obstetric Calculator

Dr. THEODORE W. ALLEN, medical officer in charge, City of Leicester Maternity Home, writes: With reference to the article by Professor Daniel Dougal in the *Journal* of January 16th (p. 105), illustrating an obstetric calculator, I may say I designed a similar one in 1926, and disposed of the design in January, 1928, to Messrs. Trufood, Ltd., who inform me that they have distributed 24,000 since that date, and still have supplies for distribution on application to them. I did not take out a copyright, but so far as I know my design was the original of this type.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 42, 43, 44, 45, 48, and 49 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 46 and 47. A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 35.