

improvement until I tried irradiations of ultra-violet light, in small doses given frequently, three feet from the burner. This boy made a dramatic recovery, and in addition to the urticarial attacks disappearing he made most remarkable strides in speaking and in his intelligence generally. He is now a healthy schoolboy of 10, and, as far as I have heard, has never had any recurrence of the skin trouble, though thyroid extract was discontinued, with the light treatment, when the condition cleared up. I have also tried ultra-violet rays for a species of paroxysmal urticaria, nervous in origin, from which I myself have suffered, with immediate relief.

#### Income Tax

##### Appointment—Travelling Expenses

"M.O.H." is a local official, and receives a travelling allowance for the use of his car. The council has adopted the Treasury scale, but allows him only a lower rate than the horse-power of his car would warrant. His assistant is allowed motor-cycle rates, but has to use a car owing to rheumatism. The inspector of taxes has refused to allow as a deduction the excess of the sum expended over the amount allowed by the council.

\*\* The precise words of the relevant statute are material. Rule 9, Schedule E, of the Income Tax Act, 1918, provides as follows:

If the holder of an office or employment of profit is necessarily obliged to incur and defray out of the emoluments thereof the expense of travelling in the performance of the duties of the office or employment . . . or otherwise to expend money wholly, exclusively, and necessarily in the performance of the said duties, there may be deducted from the emoluments to be assessed the expenses so necessarily incurred and defrayed.

It will be observed that strictly "M.O.H." does not fall within the first portion of this section, because his travelling expenses are not borne out of the emoluments of the office, but *prima facie* out of the "allowance" made him by the council. With regard to the second part of the rule, the courts have repeatedly commented on the strict terms used, and have construed it accordingly. So far as "M.O.H." is concerned, we think he has no prospect of success on appeal. His assistant is in a somewhat different position, as the car is "necessary" in view of his personal health. But the tendency has been to relate the "necessary" quality of the expense to the "office" rather than to the circumstances of the individual office-holder, and we consider that the chances of success would be against him also, though he might derive some help from the natural sympathy that any tribunal would have with his equitable claim.

#### LETTERS, NOTES, ETC.

##### Fate of Swallowed Needles

Mr. WILLIAM S. STEVENS, M.R.C.V.S., writes: I notice an article in the *Journal* of February 13th concerning the fate of a swallowed needle. It may be of some interest for your readers to know that it is a comparatively common thing for cats, when playing with their mistress's work-basket, to swallow needles, usually threaded. These pass out in all manner of places of the body, usually without doing much harm.

##### Doctors and District Nurses in Industrial Areas

"NEST" writes: As a whole-time M.O.H. in an industrial area I have for long been curious to understand the views of family doctors with regard to district nursing. In my district there is a long-established, flourishing (financially speaking) nursing association, doing general and extensive midwifery work. The doctors are in the main on the "safe side" of middle age, and do not seem to lack quite legitimate tastes for the golf course or other extra-professional fields. With their modern equipment and hospital training one would look for close co-operation with a fully trained district nursing staff. My information, however, is to the effect that, beyond asking them to give an enema for constipation, it is very rare for the doctor to seek their help. Local applications to the fauces in very young children, for example, are constantly being left to helpless relatives, and it is quite a usual habit to advise anti-phlogistine in pneumonias in the youngest infants—no nurse having been called in—with instructions to "follow the directions given with the tin." I mention these two instances, but others could be cited. Skins, eyes, abscesses, etc., are left to "get along with it." Frankly, I am at a loss to assess the position, there being no personal or

professional hostility involved, nor any lack of appreciation of nursing services on the part of patients. I should add that my information is based upon wholly reliable observations made by my health visitors on their normal rounds.

##### Shoe-leather Dermatitis

Dr. F. R. WALTERS (Farnham, Surrey) writes: Referring to the note in your issue of February 20th by Dr. Blair, I find in an old book of references (*Trees and Shrubs of Great Britain*, by J. C. Loudon, London, 1875) that Virginian sumach is a synonym for *Rhus typhina*, stag's-horn sumach, whereas *Rhus coriaria* is stated to resemble *R. typhina* in general habit, but to be of much smaller growth in all its parts. In Johnson's *Gardeners' Dictionary* (London, 1868) *R. coriaria* is said to be of South American origin, introduced into this country in 1640, and *R. typhina* North American, introduced here in 1629; but in the *Encyclopaedia Britannica* the former is described as being indigenous in the countries bordering on the Mediterranean, and carefully cultivated for tanning purposes in Sicily, whereas in America *R. copallina* and *glabra* are grown in Virginia and neighbouring States for the same purpose. I have no suitable modern botanical book of reference, and cannot identify *R. michauxii*. Some botanical authority might be willing to say whether it is a modern synonym or not.

##### Foreign Bodies in the Alimentary Tract

Dr. H. L. BASU, F.R.F.P.S. (Calcutta), writes: In his letter (November 7th) on Mr. Gordon Bruce's paper in the *British Medical Journal* of October 24th, 1931, Dr. Feldman has given his experience of foreign bodies which have passed through the whole length of the alimentary tract, either to be delivered per anum or to be expelled without any intervention. I have had three cases of gall-stones in which the stones passed out per anum. The first was a European lady diagnosed and treated as a case of gall-stones; during my absence from headquarters she consulted others, whose advice for an operation she refused. On my return she was placed on a conservative line of treatment, when, after an attack of colic, she passed hard lumps with great relief. She has had no pain since, and has now been living in England for over five years. The second was that of a doctor friend of mine who, after years of suffering, agreed to undergo an operation. To everybody's surprise and his great satisfaction he passed eighty-five stones, varying in size from a pea to a fair-sized marble. The third case was that of a workman who was reluctant to have an operation. Subsequently he passed 123 stones, varying in size from a millet-seed to a fair-sized cherry. Besides these cases I have come upon a variety of foreign bodies in the intestines of the cadaver from among three thousand subjects—for example, gall-stones, pins, nails, needles, and fruit-seeds. Lately, a fakir (mendicant) has been giving demonstrations of swallowing poisons, live coke, and nails before eminent scientists, and, when examined on the screen, the nails were found in the gastric mucosa.

##### Captain of the Men of Death

Dr. H. E. KING REYNOLDS (York) writes: Osler seems to have recognized several of these sinister captains, because, on page 156 of Osler and McCrae's *Principles and Practice of Medicine* (ninth edition), it is stated that: "Tuberculosis is his [man's] most universal scourge, well deserving the epithet bestowed upon it by Bunyan of the 'Captain of the Men of Death.'" Clearly this effective description was coined by Bunyan. Whether tuberculosis is still entitled to the captaincy at the present day is a matter for the statistician.

##### Corrigendum

Dr. GERALD SLOT wishes to correct a passage in the report received from the West London Medico-Chirurgical Society, and published in the *Supplement* of February 20th (p. 64). What he said was: "When a panel patient is very seriously ill and/or needs a major operation, his practitioner finds himself unable to look after him, and he is sent into hospital."

##### Disclaimer

Mr. CAMPBELL ORR (Wolverhampton) asks leave to say that he is in no way responsible for any notice which has appeared in the press in connexion with the theft of his car.

##### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 49, 50, 51, 52, 53, 54, 55, and 58 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 56 and 57.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 82.