

## Letters, Notes, and Answers

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The TELEGRAPHIC ADDRESSES are:

EDITOR OF THE *BRITISH MEDICAL JOURNAL*, *Aitiology Westcent, London.*

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### QUERIES AND ANSWERS

#### Stethoscope for Deaf Doctor

"SCOT" writes: Can some practitioner kindly advise as to the best stethoscope chest-piece for a doctor getting slightly deaf?

#### Varicose Veins: Oedema of Ankle

"J. A. L. G." writes: In the chronic condition of varicose veins, often complicated by dermatitis and ulcer, I have dealt with the veins by injection and the complications by the support of zinc gelatin or elastoplast bandaging. A stage is reached when these are no longer required; but oedema always tends to return, despite dietetic restriction, mainly of carbohydrates and seasonings, and the use of an alkaline laxative. Another condition is the oedema of young women, not yet complicated by varicose veins or by ulceration. I should be glad of some references to treatment of these states.

#### Income Tax

##### Sale of Share in Partnership

"Dr. A."—The questions asked are: (1) whether the consent of the "remaining" partner is necessary for a revision of the assessments to the "earnings" basis; and (2) whether that revision would involve lodging fresh accounts as far back as 1922.

\*\* (1) No. The "bookings" basis (less a proper allowance for probable bad debts) is legally correct, and no one's "consent" can be necessary for the adoption of the correct basis. (2) Yes. The statutory period for revision is limited to six years. The earliest year now open to revision is therefore the financial year ending April 5th, 1926. Unfortunately the basis of assessment for that year was the average of the three previous years' earnings—that is, of the three years 1922, 1923, and 1924.

#### Use of Residence for Practice

"R. N." bought an industrial panel practice in February, 1931. His predecessor saw no patients at his residence, but "R. N." has bought a house in a new residential area, has put up a plate, and is gradually building up a non-panel practice there. He asks what allowance he can claim for rent, rates, etc., of his residence?

\*\* So much depends on the individual circumstances that advice in particular cases is difficult. The guiding principle is what proportion of the premises are set aside and used for professional purposes. Seeing that the main surgery is elsewhere, it is assumed that the professional part of the premises would be the consulting room and garage, and perhaps a waiting room in addition. This would point to something like one-third of the general expenses, including light and heat, as being a fair charge against private professional receipts.

## LETTERS, NOTES, ETC.

### Shortening an Elongated Uvula for the Cure of Cough

Dr. A. D. GORMAN (Blackburn) writes: I was much interested in the article on the above subject in the *Journal* of February 27th by Sir James Dundas-Grant. During the course of a number of years in general practice in Scotland I had four cases exactly similar to those he describes. Previous to doing the operation for the first time, I had neither seen nor read of such a procedure, although, no doubt, the operation is well known and is apparently an old one. In each of my four cases the cough was very persistent, and it was only after careful and repeated physical examination that I formed the opinion that the elongated uvula must be the exciting cause. I persevered with sedative cough mixtures, especially in the first case—a highly neurotic young man, who firmly believed that he was afflicted with pulmonary tuberculosis, and who was, incidentally, a non-smoker. It was with some hesitation that I decided to try the effect of shortening the uvula in my first case, owing to the possible failure of giving the patient any relief. The results, however, were highly satisfactory, and more than justified my expectations. The actual operation is simplicity itself, and in each case I simply removed what I considered to be the redundant portion.

### The Common Cold

Surgeon Rear-Admiral V. G. THORPE writes: I am surprised that no mention has been made of calcium in the treatment of a common cold. In my experience a 5-grain tablet of calcium lactate tucked between the cheek and upper jaw, where it will readily adhere to the back teeth and takes two or three hours to dissolve, will abort a cold in a most satisfactory manner. The sneezing and running from the nose ceases entirely, especially if the tablet is taken in time. A remedy so simple is really worth trying in this annoying complaint.

### The Insanity of Cowper the Poet

Dr. J. LIVINGSTONE LOUDON (Hamilton) writes: The interesting notes in the *Journal* of February 21st and 27th, by Dr. J. R. Whitwell and Dr. J. B. Davidson, recall to me a passage in the Greville Diary:

"September 18, 1834. . . . Henry Taylor brought me a parcel of letters to frank to Southey the other day; they are from Newton, Cowper's nephew (I think to W. Thornton), and they are to supply Southey with materials for Cowper's Life, which he is writing. There is one curious fact revealed in these letters, which accounts for much of Cowper's morbid state of mind and fits of depression, as well as for the circumstances of his running away from his place in the House of Lords. He was a hermaphrodite. It relates to some defect in his physical conformation; somebody found out his secret, and probably threatened its exposure."

### Rickets in Scotland

Dr. W. L. ENGLISH (Crewe), referring to Dr. Violet Hastings's observations on rickets in Scotland, notes the fact that a rachitogenic factor is held to be present in oats, and refers to the belief held solely by people who have never been to Scotland that the natives eat nothing else but this rickety diet. Similarly, in the United States "cereals" and ice-cream seem to be the main sustenance.

### Found: An Anaesthetist's Case

The Commissioner of Police of the Metropolis asks us to state that a brown leather anaesthetist's case, about 18 in. by 12 in. by 6 in., bearing the makers' name (Messrs. W. H. Bailey and Son, Oxford Street) on the lid, was found in the West Central district on January 28th, and that the property will be restored to the rightful owner at the Lost Property Office, 109, Lambeth Road, S.E.1, on any week-day between 10 a.m. and 4 p.m. (Saturdays 10 a.m. to 1 p.m.) on satisfactory proof of ownership being given.

### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 45, 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 91.