

**Mucocutaneous Ulcers**

Dr. N. A. KINNEAR (General Hospital, Jersey) writes in reply to the query from "J. C. F., Glasgow," concerning recurrent ulcers of mouth and vulva (April 16th, p. 737): I am at present treating such a case. The patient has, after a provocative dose of N.A.B., a negative Wassermann reaction—smears from ulcers, however, show monilia. She is now almost cured, the only remaining ulcer being the size of a sixpence, situated on the vulva. The treatment given has been as follows: (i) weekly injections of monilia vaccine; (ii) by mouth, 20 grains of potassium iodide three times a day; (iii) local application, to vulva, of solution of 1/2 per cent. brilliant green, 1/2 per cent. crystal violet—to mouth, for cosmetic reasons, of 5 per cent. solution of chromic acid.

**Income Tax****Partnership Change: Expenses and "Basis"**

"F. Y. S." asks: (1) whether he can charge, as a professional expense, the legal fees incurred for drawing up a partnership agreement; and (2) whether it is correct that the new firm should be assessed on the basis of bookings, which implies the addition to the cash receipts of the increase in the unpaid accounts.

\*\* (1) No. The expense is not incurred in carrying out the actual professional work. (2) Yes. A change in personnel need not involve a change in the basis, but the cash receipts basis is not legally correct, and such a change frequently leads to a demand on the part of the authorities to a change of basis. The increase in the amount of book debts due to the firm has to be added to the firm's cash receipts, but, on the other hand, the firm is entitled to exclude from the amount of the book debts such sums as fairly represent the probable amounts which will prove to be irrecoverable—this may reduce the difference of £169 mentioned by "F. Y. S."

**LETTERS, NOTES, ETC.****Preparation of Breast for Nursing**

Dr. FREDERICK EDGE (Birmingham) writes: The preparation of the breasts and nipples for nursing is being carried out too ardently. The sebaceous and other protective secretions are washed off and irritant antiseptics rubbed in. Infection and breast abscess are the too-frequent consequences. Ordinary cleanliness is sufficient.

**Anaesthetic Masks**

Mr. H. M. PAGE (London, W.) writes: In your issue of April 16th Dr. F. O'Sullivan published and illustrated a mask for use in anaesthesia. He says that he is not aware that a similar type of mask is at present being used for the purpose. Many years ago, before the war, I designed an identical mask, and published and illustrated it, in either your *Journal* or the *Lancet*, at the time, recommending its use and advantages in much the same way as he does. I am still using it, and it was in use at Guy's, the West London, and Belgrave Hospital during the time I was an honorary anaesthetist to those hospitals. My pupils, graduate and post-graduate, used it, and I hope that some of them may be finding it useful at the present time. One fixed, perforated tube is sufficient at the present time for those who use the modern, up-to-date apparatus, which are made so that all combinations of anaesthetic gases or vapours with oxygen, CO<sub>2</sub>, or air, or any of them alone, can be delivered to the mask by one delivery tube. I still use my mask with two tubes, and on certain occasions have found it useful to have the second tube. As Dr. O'Sullivan mentions the name of the maker of the mask illustrated in his article I think it is only fair to say that my identical mask was made for me by Messrs. Down Bros., St. Thomas's Street, S.E. They made it in two sizes—for adults and children. For a good many years my mask has been obtainable also from Messrs. Allen and Hanburys, Bell and Croyden, and Charles King, Ltd.

**Doctors and District Nurses**

Dr. A. M. BARFORD (Chichester) writes: I feel I should like to add some of my experiences in this matter—not so much, however, from the point of deprivation of doctors of their just earnings, but rather from the point of the welfare of the public. In many districts the midwife and district nurse are one and the same person. As far as midwifery is concerned, cases of puerperal fever and pyrexia are far too frequent, especially in these days of general asepsis. It is a matter to be deplored that something like 4,000 deaths occur yearly from the so-called maternal mortality, of which sepsis must account for a large proportion. I

have known nurses allow portions of the membranes to remain in the uterus until sepsis has occurred before seeking medical help. If intrauterine douches had been given at once many cases of puerperal fever might have been prevented and so many lives saved. In like manner I have known a district nurse diagnose an impacted Colles fracture as a sprained wrist and give lotio plumbi, and not until the wrist became more swollen and painful did she advise medical help. I have known a nurse treat diphtheria as a sore throat for four days, and not until the child had become almost past medical aid did she advise help. As far as I can gather, this sort of thing is happening all over the country. The time has arrived, I venture to suggest, for the British Medical Association to take this deplorable state of affairs up by holding conferences with the Central Midwives Board on the one part, and the various nursing associations on the other.

**"Ferri Perchlor." in Skin Disease**

Dr. F. W. CORY (Leeds) writes: Some years ago I was surgeon in the Eastern and Australian Mail Steamship Company. On one voyage we had about 300 Chinamen on board. On the first morning after leaving port a man presented himself at the surgery with "dhobi itch" on his thigh, which I painted with tr. ferr. perchlor.; the next day three or four were treated in the same way. Every day the numbers increased, until about eighteen or twenty were dealt with; it proved quite a success. Since then I have always treated ringworm with applications of the liq. ferri perchlor. fort. Most are cured by one application; a second is rarely necessary. I use a match dipped in the fluid, gently rubbing it into the part affected and the immediate surrounding skin. I found, however, it was useful in other skin ailments. Fur dermatitis is cured by two applications, with an interval of about seven days. Eczema and all kinds of "itching spots" are often cured by one application. Psoriasis is universally treated with arsenic. It is more rapidly cured with quinine and liq. ferr. perchlor. internally. Three or four grains of disulphate of quinine and one drachm of the iron, water to 8-ounce bottle; a tablespoonful in water after food twice or three times a day. It is by far the best treatment. I have found many cases of inflammatory diseases of the eye and general debility respond most favourably to this excellent tonic. If the way of dealing with skin disease by the application of liq. ferr. perchlor. fort. is so successful in many dermatoses, how about other inveterate afflictions? Will your readers who are able to test it report on their experience?

**Visits to Soviet Russia**

Miss ISOBEL GODDARD (secretary, Society for Cultural Relations, 1, Montague Street W.C.1) writes: It has come to our notice that the dates of the three tours to Russia for scientists—namely, leaving London on July 16th, August 13th, and September 10th—about which a letter appeared in your issue of April 22nd, will mean that members of the parties find their dates cut across those of the British Medical Association Centenary Meeting on July 21st, and the Physiological Society's meeting at Rome on August 29th. While a large number of inquiries are coming in for these tours, we feel that there may be doctors and scientists who would prefer to go to Russia earlier in the year, in order to attend these meetings. We are prepared, therefore, to arrange a tour for scientists to leave London on June 18th, for a tour of Leningrad, Moscow, Nijni-Novgorod, and down the Volga to Stalingrad, returning to London by boat, and arriving on, or about, July 12th. The charge will be not more than £35 (inclusive of return fares, hotels, tips, food, theatres, and interpreters). This party, however, can only be arranged if sufficient definite applications are received at this address not later than May 20th. Application forms and further particulars may be obtained from this office, to which a booking fee of £1 will be payable on completion of forms.

**British Students at Leyden**

In our review of Dr. R. W. Iunes Smith's *English-Speaking Students of Medicine at the University of Leyden* (April 16th, p. 714) we mentioned in error William Russell; this should be Richard Russell.

**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, 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 159.