

Plantar Corns

Dr. GRAHAM GRANT sends the following "Scotsman's cure for plantar corns": Beg, borrow, or obtain a pair of cork soles and place them, white side up, on the floor. Cover the corns with ink and put each foot accurately down on the cork sole. If this is done with care a black stain will be left at the site of each corn. Cut these out and put the soles in your boots. Even if there is a bursa under the corn, the removal of friction ensures immediate comfort and ultimate cure.

Inhaling Tobacco Smoke

Dr. R. CAUTLEY HOLDERNESS (Bury) writes in answer to Dr. Ryan's query (May 14th, p. 918): From my own observations I am convinced that the smoke is inhaled in the vast majority of cases if it goes beyond the pharynx at all. Dr. Ryan's experiment of inhalation, however, does not fulfil the usual conditions, in this particular—namely, that most inhalers dilute the smoke in one or both of the following ways. (1) Having drawn the smoke into the mouth they dilute it by a short expiratory puff and then inhale. (2) They draw in air simultaneously through the nose, thus diluting the smoke in the pharynx as it passes to the larynx. One may practise this oneself, and at the end of the following expiration the smoke again appears, which would be impossible if the smoke were swallowed. That some few smokers inhale the undiluted smoke is indeed a fact, but in them, owing to insensitivity of the laryngeal mucous membrane developed by continuous inhalation, the unpleasant effects remarked by Dr. Ryan are not noticed. To an experimenter, I agree, the effects are most unpleasant. With regard to the absorption of poisonous products: that CO is absorbed into the blood has been shown by the late Professor Dixon in experiments reported in the *Journal* some time ago, and the effects of nicotine absorption have also been demonstrated. In practice, however, the fact that the smoke inhaled is in most cases very dilute means that the quantities of poisonous by-products absorbed are too small to give rise to serious symptoms as a rule. On the other hand, oversmoking may give rise to marked ill effects—for example, tobacco amblyopia, or to more acute conditions, such as extrasystoles or nausea and vomiting.

Income Tax**Motor Car Depreciation**

"W. S." bought a car in 1930 for £120, and was allowed 20 per cent. of £120 = £24 depreciation as for 1931-2—or possibly 1930-1. In 1932 a mechanical breakage occurred; the car will not pay for repairing, and another car is being bought. What can be claimed for 1931-2 or 1932-3?

** The fact that the car has become valueless to "W. S." will probably be held to be due to inherent defect, or some cause other than the "wear and tear" for which alone the depreciation allowance is provided. The £61 value quoted by the collector is the written-down value after allowing 20 per cent. for the first three years—that is, £24 + £19 + £16. The best way of dealing with the income tax side of the question is to sell the car for what it will fetch (say £x) and claim as an obsolescence allowance £61 - £x—treating that amount as a professional expense of the year 1932.

X-ray Equipment: Depreciation

"M.D.Ed." has expended £750 on apparatus in respect of which he has claimed depreciation; the inspector of taxes wants to allow renewals only. As our correspondent points out, he may die or retire at a time when depreciation has accrued but full renewal expenditure has not been incurred and allowed.

** The Acts make a distinction between "implements, utensils, or articles employed for the purposes of the profession" and "machinery or plant" so used, renewals only applying to the former and depreciation (*plus* obsolescence) or renewals to the latter, at the option of the taxpayer. No doubt a number of the smaller and less expensive pieces of apparatus might properly be held to be implements, etc., rather than machinery or plant. We suggest that "M.D.Ed." might make a short list of the more expensive and durable items, showing the cost and date of purchase in each case, and send that to the inspector with a formal request that a 10 per cent. allowance, on a written-down basis, shall be given for such apparatus, the cost of maintaining the rest of the equipment to be dealt with on a renewals basis. We believe that that course has been adopted by mutual agreement in other cases.

LETTERS, NOTES, ETC.**Congenital Malformation of the Heart in two Successive Pregnancies**

Dr. H. GOOCH (Church Stretton) writes: On September 9th, 1930, a healthy primipara, aged 33 years, was confined at the end of the eighth month of her pregnancy. Uterine contractions were painless, and the child was born quickly, without much warning. It was a female, deeply cyanosed, and died about seventeen hours after birth. Post-mortem examination revealed a patent foramen ovale. On May 21st, 1932, the patient was confined again, this time with no warning at all. Again the pregnancy terminated at the end of the eighth month. The child was a female, deeply cyanosed, and died twenty-one hours after birth, the foramen ovale being patent. The parents have asked me what chance there is of any future pregnancy resulting in a normal child. I should like to hear from any of the readers of the *Journal* who may be interested in this subject. Some twenty years ago I attended a woman in two successive confinements, the result in each case being spina bifida, and death in two or three weeks. Subsequently this woman produced three perfectly healthy children.

Vasovagal Syncope

Dr. EDGAR CYRIAX writes: I have read with great interest Sir Thomas Lewis's lecture on vasovagal syncope, in the *Journal* of May 14th. In it there is one point that calls for comment, and that is the question of priority of application of vagus nerve pressures. Although many authors before the time of Czermak had applied pressure to the carotid arteries, and thereby unknowingly affected the vagus nerves, the first who knowingly applied such pressure with the specific intention of stimulating the vagi was P. H. Ling (1776-1839) the father of Swedish gymnastics. There is evidence that he applied them to patients during the years 1830 and 1833.

Medical Golf

The members of Dumbartonshire Division competed in the Divisional stage of the Treasurer's Cup golf competition on Wednesday, May 18th, over Helensburgh golf course. There was a small entry, and heavy rain rather spoiled the afternoon's play and made good scoring difficult. Dr. William Gibson, Old Kilpatrick, was the winner, with a net score of 76, and Dr. L. Crombie, Dalmuir, the runner up, with a net score of 77.

Return of Testimonials

"T. C." writes: Practitioners and others seeking posts are asked by the principals for testimonials, etc. Copies are generally sent, but very often never returned. These, if printed, cost a little, and if copied take up a lot of time, so I think it only fair to have them returned and within a reasonable period. I have even got testimonials back long after the post was filled, and not a word to say from whom or where—even hospitals return them in the above manner. At least the box number of the B.M.A. address could be sent to guide the unfortunate seeker from further trouble.

A Disclaimer

Mr. EVELYN SPRAWSON writes: It has been brought to my notice that my name has been used in an advertisement by a dairying firm; this has been done without my knowledge or permission, and I have written requesting its discontinuance.

Corrigendum

In the account of the Royal Society conversazione, in the *Journal* of May 21st (p. 947), "vitamin B" should read "vitamin D."

We are asked to announce that on and after June 1st the address of the Anglo-French Drug Co., Ltd., will be 11 and 12, Guilford Street, W.C.1.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 41, 42, 43, 44, 45, 48, 49, and 50 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 263.