

## Letters, Notes, and Answers

All communications in regard to editorial business should be addressed to **The EDITOR, British Medical Journal, British Medical Association House, Tavistock Square, W.C.1.**

ORIGINAL ARTICLES and LETTERS forwarded for publication are understood to be offered to the *British Medical Journal* alone unless the contrary be stated. Correspondents who wish notice to be taken of their communications should authenticate them with their names, not necessarily for publication.

Authors desiring REPRINTS of their articles published in the *British Medical Journal* must communicate with the Financial Secretary and Business Manager, British Medical Association House, Tavistock Square, W.C.1, on receipt of proofs.

All communications with reference to ADVERTISEMENTS, as well as orders for copies of the *Journal*, should be addressed to the Financial Secretary and Business Manager.

The TELEPHONE NUMBERS of the British Medical Association and the *British Medical Journal* are MUSEUM 9861, 9862, 9863, and 9864 (internal exchange, four lines).

The TELEGRAPHIC ADDRESSES are:

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

FINANCIAL SECRETARY AND BUSINESS MANAGER (Advertisements, etc.), *Articulate Westcent, London.*

MEDICAL SECRETARY, *Medisecra Westcent, London.*

The address of the Irish Office of the British Medical Association is 18, Kildare Street, Dublin (telegrams: *Bacillus, Dublin*; telephone: 62550 Dublin), and of the Scottish Office, 7, Drumsheugh Gardens, Edinburgh (telegrams: *Associate, Edinburgh*; telephone: 24361 Edinburgh).

### QUERIES AND ANSWERS

#### Treatment of Fibrinous Bronchitis

"G. O." writes: Information is required on the treatment of chronic fibrinous bronchitis of two years' duration, accompanied by bronchial spasm. Bronchial casts are dislodged with great difficulty and much coughing. Iodides and inhalations do not have much effect on the freeing of these casts. Vaccines also have been tried.

#### Removal of Tartar

"S. Dorset" writes: Can anything be recommended that, applied locally, will loosen a deposit of tartar about the teeth, in cases where the sufferer objects to having them scaled?

#### Naevi and Heredity

Dr. SAMUEL SYNGE (Co. Wicklow) would be interested to know if a young woman suffering from a large port-wine stain on the face is likely to have children similarly afflicted. The patient's parents, sister, and brothers are unaffected.

#### Treatment of Typhoid Carrier

"R. L. B." would be pleased to know of suitable treatment for a typhoid carrier with occasional attacks of cholecystitis; no stones shown by Graham's test.

#### Sunburn

Dr. J. W. S. McCULLOUGH (Toronto) writes in answer to "Ships," May 7th: One of the best treatments for acute sunburn is the application of a saturated solution of magnesium sulphate. A preventive of sunburn, particularly in cases where the skin pigment is deficient, is a watery and alcoholic lotion containing tannic acid. In the use of either remedy the lotion is freely applied and allowed to dry on the parts.

#### Income Tax

##### Free Furnished Quarters

"R.M.O." has free furnished quarters, which form part of the sanatorium to which he is attached. The secretary has been asked by the income tax authorities to state the letting value of the quarters, presumably so that an assessment on "R.M.O." may be made to include that value as income. Is "R.M.O." personally liable to pay income tax on the amount?

\*\* The Rules applicable to assessments on properties provide for the exemption of hospitals "so far as not occupied by any individual officer . . . whose total income amounts to £150 or more." Presumably the sanatorium is exempt from income tax (Schedule A) as a hospital, and the authorities are seeking to know the letting value of "R.M.O.'s" quarters to apply the above restriction of the main exemption. It seems clear that income tax will have to be paid on the letting value of the free quarters, but whether that tax should be borne by "R.M.O." or by the hospital is open to dispute. On the one hand, it does represent tax on what is an income equivalent to "R.M.O."—on the other, it arises out of a restriction of an exemption due to and claimed by the sanatorium authorities.

#### Motor Car Replacement

"M.B., M.R.C.S." bought a second-hand car in 1926 for £120 and has not claimed depreciation thereon. He has now sold it for £10 and bought a new car (of a different make) for £273. What should he claim for income tax purposes?

\*\* He should claim as an expense of the year in which the old car was sold £120 - £10 = £110; the further net expenditure which he incurred—namely, £153, represents the cost of an improvement, and cannot be allowed. Assuming that the transaction took place in 1932, the deduction will reduce the professional profits for that year and affect the assessment for 1932-3. Accordingly, the 20 per cent. depreciation allowance cannot be claimed until 1933-4.

### LETTERS, NOTES, ETC.

#### Ether Convulsions

Dr. JAMES HAWORTH, senior anaesthetist, Victoria Hospital, Burnley, writes: A woman, aged 32, was operated upon on May 11th for double tubo-ovarian abscess. She was given 1/6 grain morph. sulph. and 1/75 grain atropine sulph. in the ward before operation. Anaesthesia was induced by C.E. mixture, followed by open ether, and continued with ether and oxygen by Shipway's apparatus. About seventy minutes from the commencement, as the surgeon was beginning to close the peritoneum, clonic movements were noticed in the lower jaw, and became generalized. The convulsions were intermittent and not violent, so that the operator was able to complete his task without much inconvenience. The condition subsided in about twelve minutes, without any treatment, except protection of the tongue. There was no cyanosis. The pupils were about midway, but insensitive to light. The pulse failed, and did not satisfactorily recover for about forty-five minutes. The convalescence was normal. There was no history of epilepsy. In this case many of the factors suggested as responsible for this condition were present—a highly strung patient, marked toxæmia, a rather large dose of atropine, possible cerebral congestion from being in the Trendelenburg position for a considerable time, and the passage of ether through oxygen. Two points struck me in connexion with the case. First, the convulsions occurred just as the surgeon was beginning to close the peritoneum; they occurred at this stage in the only other case I have seen and have previously reported. Secondly, the character of the convulsions was very similar to that seen in Stokes-Adams's disease. Could they have been produced by a transitory cerebral anaemia caused by the change to the level from a low Trendelenburg position? Certainly the circulation was restored after the foot of the bed was well raised, and there were no more convulsions.

#### Medical Golf

The members of the Medical Golfing Society were entertained at Walton Heath by Lord Riddell on June 9th, when a most successful and enjoyable meeting was held. There were over one hundred entries, with the following results: *Lancet* Challenge Cup (scratch), first, Dr. W. H. Lamplough, all square; second, Dr. E. T. Wright, 1 down. Henry Morris Cup (handicap), first, Dr. J. C. Lee (5), 1 up; second, Mr. L. R. Broster (16), 1 up. (Decided on last nine holes.) Handicap: Class I, first, Dr. J. C. Lee (5), 1 up; second, Dr. W. H. Lamplough (1), 1 up. (Decided on last nine holes.) Class II, first, Mr. L. R. Broster (16), 2 up; second, Dr. L. B. Hartley (16), all square. Handicap: Class I (best last nine holes), first prize, Dr. J. C. Lee (5), 2 up. Class II, first prize, Mr. P. Lampkin (12), 2 up. Foursomes (handicap), first prize, Drs. Lamplough and Jackson (5), all square; second prize, Drs. Hughes and Dick (16), 1 down.

#### Disclaimer

Drs. N. F. TICEHURST, D. J. MARTIN, P. LAZARUS-BARLOW, and L. R. P. B. CHAMBERLAIN write from the Royal East Sussex Hospital, Hastings: We have had brought to our notice the fact that our names appeared in the *Hastings Evening Argus* of June 7th, 1932. We wish to state that this was done entirely without our knowledge, and that we strongly disapprove.

#### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 47, 48, 49, 50, 51, 52, 53, 56, and 57 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 54 and 55.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 311.