

## Letters, Notes, and Answers

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### QUERIES AND ANSWERS

#### Cracks on Nails

Dr. CHARLES POLLARD (Worcester) writes: Can anyone suggest treatment or prevention for vertical cracks down the finger-nails, caused by the slightest of "hitches" in any article of clothing? The patient is somewhat "rheumatically," but nothing definite, and otherwise enjoys good health.

#### Spasmodic Scapular Pain

"PERPLEXED" writes: I should feel grateful to have opinions on the diagnosis of the following case. A lady of 53 has had attacks of pain at the angle of the right scapula for the last two or three years. The pain is severe, and she describes it as a cramp or spasm, which lasts from ten seconds to half a minute. At the beginning there was an interval of two months between attacks. Lately she has had two or three in one day, and then the usual interval. She complains of chilly feelings very often by day and night, like cold water running down her back. She has dyspeptic symptoms at times, and nausea. Her teeth were x-rayed before onset of any symptoms, and some were thought to be septic, so they were all removed under an anaesthetic.

#### Fissure of the Lips

Dr. EDMOND MURPHY (Cork) writes: If the fissures be filled with "durofix"—an adhesive sold in hardware shops—and renewed as required, the patient will soon be cured.

#### Softening the Beard

"A. T." (New South Wales) writes: There are three factors in "W. B. D.'s" problem (September 17th, 1932)—namely, the skin, the instrument, the operator. Warm water swells the capillaries and softens the papillae of the skin coincidentally with the softening of the beard. The razor slices the tops off these elevations, and the result is a multiplicity of small wounds—that is, a sore skin. Cold water contracts the capillaries and papillae, and gives a smooth surface to the razor, with a resultant minimum of injury. Safety razors are an abomination to all but those with silky beards. Of the "cut-throat" razors the old solid razor is infinitely better than the hollow-ground. The solid type was rediscovered in the war, and is coming into general use in Australia. The operator must learn the optimum angle to adjust between razor and skin, and this angle is much nearer 10 degrees than to the 60 degrees which appears to be habitual. Remembering the principle of the guillotine and other machines wherein a sliding cut is proved superior to any other, the shaver must learn to shave from heel to tip of the blade. The impossibility of adjusting this is the chief defect of the safety razor. Any soap which will give a free and tenacious lather is suitable. I have tried every powder, soap, and paste I have met, and find that few are better than others, but I recently found Elysium in a locally produced germicidal soap, "tenax"—a clear spirit soap, with an extract of native ti-tree (titrol), as a germicidal agent. My advice to "W. B. D." is to use cold water, a keen, solid blade held diagonally to the line of shaving, and at an angle of about 10 degrees to

the skin; to eschew all preparations for after-treatment—unguents, powders, spirits, etc. If the face is at all raw at first rub in well a few drops of glycerin 3ij, ext. hamamel. 3iij, ac. acet. glac. mx, aq. rosae ad 3j. I have suffered agonies, as has "W. B. D.," and this is the essence of my experience. I would ask him to try it for three months and then to publish his findings.

#### Income Tax

##### *Inspector's Inquiry re Purchase of House*

"T. K." returned from abroad two years ago and started practice. The inspector of taxes has asked him from what resources he has bought a residence this year. Is he bound to supply information of this kind?

\* The inspector of taxes, as such, has no legal right to the information, but is presumably doing so in order that the responsible commissioners may have all relevant information before them when dealing with "T. K.'s" liability. We suppose that it would be sufficient to explain that the necessary capital was saved out of "T. K.'s" (non-taxable) earnings when abroad, especially if at the same time some indication is given of the approximate amount of those earnings, so that the inspector can see that the saving was practicable.

##### *Sale of Practice—Expenses*

"H. C. H." has recently sold his practice. Are the legal and agency expenses involved allowable for income-tax purposes?

\* No; the sale of the practice is a capital transaction, and the special expense is not deductible for income tax.

##### *Medical Textbooks, etc.*

"W. E. J." holds a hospital appointment, and inquires whether he can deduct from his salary (a) the expense of buying medical books, and (b) the cost of oil-immersion lens for microscope.

\* The expenses are allowable if necessarily incurred, to carry out the duties of the office, and provided that the original cost is not claimed. For instance, if the hospital authorities require our correspondent to maintain an assortment of medical books for reference, etc., then the cost of maintaining the books up to date by the purchase of new editions would be admissible, but not the cost of the set of books originally provided.

### LETTERS, NOTES, ETC.

#### *Pain caused by Impacted Wisdom Teeth*

Mr. R. S. TAYLOR, M.R.C.S., L.D.S. (London, W.1) writes: I read with interest the memorandum by Dr. Graham Macphee in your issue of December 10th, 1932, on two cases of impacted wisdom teeth causing neuralgic pain. As Dr. Macphee points out, wisdom teeth are a more common cause of neuralgia than most people realize; in fact, nearly 50 per cent. of the wisdom teeth that are removed have given rise to neuralgic symptoms. Earache is a common association of impacted wisdom teeth, and I have seen one case of this nature that had been diagnosed as mastoid disease. A certain amount of doubt must be expressed as to the advisability of removing the second molar and leaving the wisdom tooth, as in the vast majority of cases the symptoms recur, which is not surprising, as it is possible to demonstrate the presence of micro-organisms in the pulps of nearly 50 per cent. of these wisdom teeth that have been removed.

#### *Motor Car Licences*

The Automobile Association emphasizes the fact that the fourteen days of grace only apply if the licence for a motor vehicle is taken out within that period. To renew the tax after "the days of grace" is insufficient, and may result in a prosecution. Another point often overlooked is that a vehicle used on any single occasion after the expiration of the old licence is immediately liable to duty. The penalty for such infringements is particularly severe, the maximum fine being £20 or three times the value of the licence duty, whichever is the greater.

#### *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, 49, and 50 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 7.