

**Toxic Fibrositis**

"M. D. R." writes: I have a patient, a man of 67, who is subject to attacks of toxic fibrositis, but in the intervals is particularly free from it. He wishes to live on the south or south-west coast, a mile or two from the sea. What is the most favourable part for his complaint?

\*\* Dr. R. FORTESCUE FOX, to whom we have submitted the inquiry, suggests that the patient would probably do well in the hinterland above Worthing, or at Branksome Park or Parkstone, near Poole. Both of these are dry and sunny, sheltered in winter, and favourable for such cases. But a course of spa treatment, under advice, might be considered if the toxic condition returns.

**Heating Rooms**

"F. J. L." asks for suggestions with regard to the best means of heating bedrooms to prevent condensation on painted walls. As labour-saving is necessary coal fires are not used. Gas, anthracite, or other stoves would do. Electricity is not available.

**Income Tax****Change in Partnership**

"F. C. C. L." had a half-share partnership at A until September 30th, 1932, when he bought a one-third share in a partnership at B. The tax payable in January, 1933, as being three-quarters of the total tax for 1932-3 on the A practice, is £150 8s., and the assessor suggests that he should pay one-third of that sum, leaving the remaining and in-coming partners to pay the other two-thirds, and, presumably, the July, 1933, instalment. (The result would, of course, be that "F. C. C. L." would pay one-quarter of the total net tax for the year 1932-3.) The accounts of the practice at A were made up to April 5th each year, and those at B to December 31st. Does this affect the position?

\*\* It is not strictly correct to divide fractionally the net income tax liability, because unless each partner is entitled to the same personal, etc., allowances, the tax payable on their equal shares of profits will differ. While, therefore, "F. C. C. L." is liable to account for tax as for 1932-3 on  $(1/2 \text{ of } 1/2 =) 1/4$  of the gross assessment, he should have his own personal allowances deducted therefrom. We advise him to apply to the inspector of taxes at A stating the facts, and asking for a statement showing what tax is due from him personally on  $1/4$  of the gross assessment. Similarly, the inspector of taxes dealing with the practice at B will supply a statement showing "F. C. C. L.'s" liability on the  $(1/2 \text{ of } 1/3 =) 1/6$  share of the gross assessment there. The fact that accounts are made up to different dates is immaterial; in each case they merely supply the measure of the liability for the year of assessment.

**Emoluments Received in Kind**

"D. L. B." inquires whether he is chargeable for the value of emoluments (house, coal, light, etc.) received by virtue of his position as medical superintendent of an isolation hospital. The value is taken into account in calculating superannuation.

\*\* Assuming, as we do, that "D. L. B." has not such unrestricted use of the house as would justify him in being regarded as the occupier of the premises, we regard him as not chargeable in respect of the value of that occupation and of the coal, etc., supplied for his use, notwithstanding the method of computing superannuation.

**LETTERS, NOTES, ETC.****Two Rare Complications of Scarlet Fever**

Dr. EUSTACE THORP (Sunderland) writes: At the present time scarlet fever is showing an increase in severity, and I am seeing many complications of the septic type, suppurating glands, retropharyngeal abscesses, etc. Two unusual cases occurred recently worthy of note. One child, a female aged 8, developed late in the second week of disease a symmetrical gangrene, involving areas of skin of the face, and more markedly skin over the shoulders and front of the elbow-joints, the area of the glutei, knees, and feet (dorsum). A dull red circumscribed patch appeared on these localities, four or five inches in diameter, rapidly becoming dark in the centres, and finally black within

forty-eight hours; death ensued twenty-four hours later. The condition is mentioned by Osler as a rarity. The second case was a girl, aged 12, who was admitted with a well-defined scarlet fever rash and a history of epistaxis. She also showed a well-marked crossed hemiplegia and loss of voice. This child has now, after two months, recovered almost completely, her mouth now only remaining paralysed.

**What's Wanted**

A gentleman in Tangier wrote last week to the *Times* on behalf of a Berber chieftain who wished to know "where he can obtain one of those small and inexpensive machines, to be affixed to the loud-speaker, which interpret into Arabic all air communications that are received from abroad in foreign languages." This letter, by a flash of editorial wit, was headed "Plus a little something." We are reminded of it by the receipt from the Institute of Patentees (39, Victoria Street, S.W.1) of the third edition of *What's Wanted*, described in the subtitle as "a list of 895 needed inventions." This booklet (post free, 1s. 2d.) is issued "for the purpose of giving the potential inventor some guidance as to the channel into which he should divert his natural ability so that his efforts may have some prospect of meeting with success." The entries are classified under domestic and household labour-saving devices; mechanical devices and internal combustion engines; electrical devices and wireless; building and housing; and miscellaneous. We have not made an exhaustive study of these eight hundred and ninety-five modern needs, but a few gems have caught our eye: No. 8, "Linen which will be proof against lipstick." No. 16, "Wooden domestic articles." No. 424, "A machine to put on the table to pick winkles." No. 461, "A fool-proof teat for babies." No. 650, "A device to produce an artificial dog-bark, when necessary, inside the house." Against the last item may be balanced No. 684, "Automatic mute for stringed musical instruments." These we take to be specimens of unconscious humour; some of the others are obviously facetious in intention.

**Disclaimer**

Mr. H. P. WINSBURY-WHITE (London, W.1) writes: Recently a postcard was circulated to members of the medical profession by Messrs. Bayer Products Ltd., quoting a portion of an article I wrote in the *British Journal of Urology* entitled "Excretion urography with per-abrodil." My name was included on the postcard with reference to the article. I am writing to advise your readers that this was done without my knowledge or consent, and I wish to include the following extract from a letter to myself from Messrs. Bayer Products indicating their regret in this incident: "We beg to furnish you with our formal assurance that in connexion with the circular your name was used by ourselves without your knowledge or consent. We had, of course, no intention to act in any way contrary to medical ethics, and we express our regret for any inconvenience which may have arisen over this matter."

**A "Sleep Unit"**

At the British Industries Fair at the White City, which will be open from February 20th to March 4th, Messrs. Staples and Co., Ltd., are demonstrating what they describe as the "perfect sleep unit." This consists of a new spring interior overlay, of scientific construction, in combination with the well-known Staples mattress, making a sleep unit of great luxury. Another exhibit by this firm is a divan with convertible headboard, from which, for day use, an accompanying table can be erected, while for night use, the divan, fitted with the Staples mattress, makes a particularly comfortable bed.

Copies of a pamphlet on surgical sutures and ligatures, published by Messrs. Davis and Geck, Inc., Brooklyn, N.Y., can be obtained by members of the medical profession, nurses, and students on application to Mr. Charles F. Thackray, Park Street, Leeds.

**Vacancies**

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 42, 43, 44, 45, 47, 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 47.