

of a goose quill, with a pointed head and many little feet on each side, was extracted by means of the poultice from his cheek. It seems that the people of those days were familiar with this type of worm, and that they called it "fiolan" or "fillan" (the Gaelic names), and it was reported that many of these worms were found in the heads and necks of people in the Island of Skye. Can any of your readers identify this parasite?

Treatment of Mucous Colitis

Dr. A. J. Moskow (London, N.W.8), in answer to Dr. C. J. Grosch's query in the *Journal* of January 28th (p. 172), writes: The most salient feature in the history of this patient, and one to which very little attention seems to have been paid, is the fact that the patient had hay fever, which began in the same summer as the colitis. This important fact to my mind immediately indicates an allergic basis as being the underlying cause of upset, and treatment should be directed accordingly. The first step should be the performance of skin tests, as by this measure any allergen(s) to which the patient is hypersensitive will probably be discovered.

Income Tax

Deduction of Tax from Mortgage Interest

"B. B." inquires how the deduction of tax affects the borrower.

* * The tax deducted, at standard rate, has to be handed over to the State, leaving the borrower ultimately in the same position as if he had paid the interest in full. Thus, suppose a house assessed at £60 is mortgaged for £800 at 5 per cent., then the owner will pay £60 at 5s. = £15 income tax on the house, but will keep back £40 at 5s. = £10 from the mortgagee, so that he will have had a net assessed income of £60 - £40 = £20 from the house and paid £15 - £10 = £5 income tax thereon. The total net tax payable by "B. B." cannot be calculated as he does not state how much of the £703 total income is investment income as distinct from earned income.

Expenses of New Partnership

"F. A. A." inquires whether he can claim to deduct expenses incurred in obtaining a new partner.

* * No. Such expenses are not incurred in the carrying on of the practice, but in rearranging the proprietorship; they are of a capital nature, and are not allowable for income tax purposes.

Premiums on Guarantee Policy

"D. M. G." has purchased a half share in a practice, and to finance it borrowed from the bank against the security of a life policy and a guarantee policy by the same company. Are the guarantee premiums deductible? "D. M. G.'s" accountants quote the case of *Ryall v. Hoare* as supporting the claim.

* * In our opinion the premiums are not deductible as expenses incurred in carrying on the practice. *Prima facie* they are made for the safeguarding of the capital position of one person against the contingencies of death, etc., of the other, and as such are not allowable. There is a distinction between that position and the one in the case quoted, where the capital sum was not paid to an individual in respect of his capital share in the concern, but was advanced to the proprietors and used in carrying on the firm's business activities.

LETTERS, NOTES, ETC.

Recovery from Pneumococcal Meningitis

Dr. RUPERT WATERHOUSE writes: In my letter published in last week's *Journal* (p. 339) "1,500 leucocytes per c.cm." should, of course, read "1,500 leucocytes per c.mm."

"Cough in Childhood"

Dr. L. A. PARRY, F.R.C.S. (Hove), writes: Dr. Moncrieff, in his excellent paper on cough in childhood in last week's *Journal*, makes the following observations: "In some animal experiments I carried out last year it was found that hot moist air quickly caused fatal oedema of the lungs if the temperature was allowed to approach that of the body." Will he be good enough to inform us what possible benefit to humanity could have resulted from these experiments of scalding animals to death, experiments which must have entailed so much needless suffering to some poor wretched creatures?

Dr. ALAN MONCRIEFF, to whom we have referred the preceding letter, writes: The experiments in question were carried out on fully anaesthetized animals which were killed without being allowed to recover, so that no "suffering" was entailed. As regards the benefit to humanity, there is so much "needless suffering" caused to helpless babies and young children (unanaesthetized) by the indiscriminate and amateur use of a steam tent or even a steam kettle where the temperature of the inspired air is allowed to rise too high (cf. the "prescription for killing a baby with pneumonia" in Dr. Robert Hutchison's *Lectures on Diseases of Children*) that it seemed worth while to attempt to determine at what temperatures hot moist air ceased to be beneficial and became dangerous.

Treatment of Alveolar Abscess

Dr. G. S. GARDNER (Leigh, Lancs) writes: I hope that Dr. G. Graham Macphée's letter in the *British Medical Journal* of February 11th (p. 249) will be reproduced in every dental periodical. It is the dental profession who have the last "say" in the case of an alveolar abscess, and in my opinion are largely responsible for the patients delaying "until the swelling goes down." Over and over again I have referred such patients to their dentist, and most of them have returned to tell me he would not touch it, but were instructed to see him again "when the swelling has gone." In reply, I refer them to a dentist who I know will do the "necessary." Quite recently I sent a panel patient who had an alveolar abscess recurring for the third time; he got a similar "wait" answer. Thereupon the patient reported me to the Insurance Committee because I would give him nothing to ease his pain.

Teaching of Tropical Medicine

"D.P.H., D.T.M. AND H." writes: I have read Colonel W. P. MacArthur's article on the teaching of tropical medicine in your issue of January 28th with much interest, for not only have I been through the mill as a student for the D.T.M. and H., but have since had a fair amount of experience in coaching students for examinations in tropical medicine. I, too, have found that defective training in general medicine is the chief cross which the average student has to bear. Overcrowding of the curriculum is a fault which should not, but still does, occur. It is to my mind a gross waste of the student's time, and a needless strain on his memory, to foist on him the mysteries of vital statistics or the finer details of biophysics and biochemistry—to quote a few examples. Students for a D.T.M. and H. are of three main types: (a) the Colonial Service medical officer, who is sent to acquire a rudimentary knowledge of tropical diseases; (b) the medical missionary, who is going to work in the field—often quite alone—where a knowledge of diagnosis and treatment is essential; (c) the man who, already a specialist, needs a D.T.M. and H. for much the same purpose as a man at home requires a D.P.H. for certain public appointments. Obviously (a) and (b) are not deeply concerned with the number of veins on the wing of a mosquito, and (c) is probably also not interested, or else already knows the subject. Type (c) may require the D.T.H., but has to wade through the D.T.M. to get it. As regards the examinations themselves, it would help the candidate if he were to have his own name and appointment known to the examiner instead of being a mere number. Lastly, students up for a diploma in a special subject should not underestimate the examination. Diplomas in special subjects are not awarded for time-serving.

Medical Golf

The following are the fixtures of the Medical Golfing Society for 1933: *Thursday, May 25th*.—Summer meeting at Walton Heath, by kind permission of Lord Riddell. *Thursday, July 6th*.—Canny Ryall Cup for mixed foursomes at Northwood. *Saturday and Sunday, October 21st and 22nd*.—Autumn meeting at Littlestone. *Thursday, December 7th*.—Annual meeting and dinner.

Members of the Marylebone Division of the B.M.A. who wish to compete for the Treasurer's Cup are asked to forward their names and lowest handicap to Dr. Rolf Creasy, 152, Harley Street. Particulars of the competition will be announced shortly.

Vacancies of

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 44, 45, 46, 47, 48, and 49 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 83.