## "An Obscure Parasite"

Colonel W. P. MacArthur (Royal Army Medical College) writes: In reply to Dr. I. H. MacIver's query in your issue of March 4th, the parasite described was probably the larva of Hypoderma lineatum, one of the Diptera. It causes "warbles" in the skin of cattle, and has been recorded in man in Scotland. I suggest that the Gaelic word quoted (folan) was not applied to the parasite, but to the lesion it produced, for in Irish Gaelic fiolan (or fiolun) is a common name for a variety of necrotic lesions of the skin. Such cases of human myiasis would naturally be more common in the past, owing to the old custom of keeping cattle in dwelling-houses.

r. T. W. Stewart (Accrington) writes in answer to Dr. MacIver: The "little worm" is presumably the is presumably the larva produced from an egg deposited under the skin by the warble fly, which does so much to spoil the market value of animal hides. The condition described is not uncommon in pastoral districts, and of three cases personally noted in Tiree two occurred in the scalp area in school-boys and one on the face of an adult who, needless to say. had the hirsute facial appendages so common in island districts. The essential requirement necessary to deceive and tempt the warble fly appears to be a thick skin well covered by hair; and as the hatching out of the egg is hastened by the sun's heat, one can appreciate the success of poulticing as a substitute.

#### **Income Tax**

Appointment: Expenses of Car

"G." is medical officer to a hospital outside the town in which he resides and two and a half miles from his residence. He is required by the terms of his appointment to keep a car so that he may be available in emergencies. He is allowed to do consultant work and uses the car to attend at patients' residences. The inspector of taxes refuses to make any allowance for the use of the car.

\*\* As regards the first point, the inspector appears to have the law on his side, as it is a settled principle that the cost of travelling from the residence to the place where the work is performed is not allowable. We consider, however, that he is wrong in refusing to allow such part of the cost of the upkeep, etc., of the car as is fairly attributable to the travelling to patients' residences. Any fees received from such work are taxable under Schedule D, and the ordinary rules with regard to the deduction of reasonable expenses apply to the assessment of such fees.

# Travelling to a London Hospital

"J. W." is a country practitioner who travels to London once a week to work as clinical assistant at a London hospital. Can he deduct his travelling expenses when making income tax returns?

\*\* In strict law, no; the emoluments of the appointment (if any) are assessable under Schedule E, and the cost of travelling to the place where the duties are performed is not allowable. But by a concession of general application practitioners holding appointments are allowed to bring the salary, etc., into their general profits for assessment under Schedule D, and in that case the cost of travelling is allowed. The normal case, however, is that of a practitioner having an appointment in the immediate locality, and whether the concession would be extended to such a case as this, where the hospital is a long way from the practice and totally unconnected with it, we are unable to say. Moreover, clinical assistantships at London hospitals are usually held for the sake of experience, and are honorary posts.

### LETTERS, NOTES, ETC.

### First Successful Caesarean Section in England

Dr. A. HAYES SMITH (Bradford) writes: In regard to Dr. Herbert Spencer's reference to the case of Jane Foster of Blackrod in the Journal of March 4th, the following extract from a published letter by Dr. John Hull of Manchester, dated December 24th, 1798, reveals that Dr. Barlow's contemporaries did not accept this as a true example of Caesarean section, but rather a case of removal of the uterine contents from the abdominal cavity after spontaneous rupture of the uterus. The term "gastrotomy" was in general use at that time for this operation—that is, laparotomy for removal of the uterine contents from the abdominal cavity after spontaneous rupture of the uterus.

abdominal cavity after spontaneous rupture of the uterue.

"The case, to which you allude, must from the circumstances mentioned, be the case of Jane Foster, related in the Medical Records and Researches, page 154, &c. She was attended by Mr. Barlow, formerly one of my pupils. I suspected from the first, that Mr. Barlow was deceived in this case, from the account he gave me of the remarkable thinness of the Uterus. And I had formed an opinion, that the child had escaped through a laceration of the uterus, into the abdomen envelopped in the Secundines, and that he had merely divided the membranes, when he fancied he had divided the uterus. On corresponding, however, with Mr. Howarden, a very intelligent practitioner at Blackrod, who assisted at the operation. I learnt the following important circumstances, in reply to my queries, viz. that 'after having divided the cutis, membrana adiposa, and muscles, Mr. Barlow made a small opening through the peritonoeum, which he gradually enlarged with an obtuse-pointed knife;' that 'upon the opening being made through the peritonoeum, the foetus presented itself at the wound, so as in a manner to exclude the external air, and prevent any protrusion of the intestines;' that 'the child was most certainly in the general cavity of the abdomen, and neither in the uterus or the fallopian tubes;' that 'the uterus was supposed to give way about three o'clock on the Tuesday morning, preceding the day, on which the operation was performed; because at that period the pains were most exquisite, and she felt at that juncture, to use her own expression, as if something had broken or given way within her, and moreover her pain then removed to her stomach, where it continued, till the foetus was extracted;' that 'the foetus was lodged in the left side entirely, with the head up towards the lower part of the sternum, and the breech and thighs to the wound;' that 'the foetus and placenta were extracted without much difficulty;' that 'the head up towards the lower part of the sternum, and th

#### "Cough in Childhood"

Dr. L. A. PARRY, F.R.C.S., writes: The reply of Dr. Moncrieff to my query is to me very unsatisfactory. He states his experiments were carried out (a) on animals (b) who were anaesthetized, and (c) who presumably had proposed by the state of the proposed by the propo normal bronchial tubes. He at once, most unscientifically, draws the deduction that the same results would apply (a) to human beings, (b) who were not anaesthetized, and (c) who had diseased bronchial tubes. All clinical medicine contradicts this conclusion. There has never been a case recorded of fatal oedema of the lungs due to the inhalation of frot moist air at body temperature. We know that steam at too high a temperature will do harm if breathed in, but we have learnt this by using our common sense. Dr. Moncrieff's reference to Robert Hutchison's "prescription for killing a child with pneumonia" is not relevant. This applies to a method of treatment by every wrong means possible to conceive, and has no bearing on the subject.

# Traffic Signals on Motor Cars

Since the report of the special committee appointed by the Ministry of Transport to investigate the use of traffic signals on motor cars has been published, some doubt appears to exist among motorists as to the legality of certain types. The position is that no type has been definitely barred and none officially approved. At the same time the trend of official opinion appears definitely to be in favour of the semanhore or moving-arm kind. In to be in favour of the semaphore or moving-arm kind. In view of this fact Morris Motors Ltd. announce, for the view of this fact Morris Motors Ltd. announce, for the information of our readers, that the flashing signal is no longer being fitted to Morris cars, and is now replaced by a semaphore (moving-arm) type, which will be supplied and fitted free of charge to 1933 Morris cars with the three-light flashing signal if application is made to the dealer from whom the car was obtained.

#### Jean Civiale

Mr. Kenneth Walker writes: Will you permit me to correct an error in the report of my Hunterian Lecture published in the British Medical Journal of March 4th? The early urologist referred to was Jean Civiale, not, as printed, "Civeale." I am indebted to an accurate and learned reader for having pointed out this error.

### **Vacancies**

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, 50, and 51 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 99.