

Letters, Notes, and Answers

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QUERIES AND ANSWERS

Oedema of Toes

Dr. H. WILSON MILLER (Barrow-in-Furness) asks for suggestions regarding causation and treatment of persistent bilateral slight oedema of the toes in an active and otherwise healthy male patient just over 60 years. Sleep has been disturbed by a sensation of heat over the oedematous areas. Heart and urine are normal, and there are no varicose veins.

Income Tax

Gratuity on Retirement

"P. Q. R." retired from the West African Medical Service and received £510 as a gratuity in July, 1932, "as compensation for compulsory retirement necessitated by the Colony's financial difficulties." No such grant was mentioned in the original condition of appointment, and the payment was presumably an act of grace.

** In our opinion this payment is a capital sum made as compensation for premature termination of the appointment, and does not appear to be a payment of salary for a term in lieu of notice. If our view is correct the amount in question is not "income," and need not be shown on the income tax declaration.

A correspondent refers to our reply to "J. W. R." in the issue of April 22nd, and states that after lengthy correspondence with the authorities they agreed that his gratuity as Captain (Temporary) R.A.M.C. was *not* liable to income tax, and he adds that he understands that this will apply to regular officers.

Obsolescence Allowance

"D. S. C." bought a car in 1927 for £203, and sold it in 1932 for £42 10s., when he bought another car for £176. He has been allowed £106 10s. depreciation for the old car during the past five years "less the 10 per cent. deduction for private running." What should he claim for obsolescence and depreciation allowances?

** The transaction will affect the liability for 1933-4, not 1932-3. The aggregate depreciation allowance given before exclusion of the 10 per cent. for private use was presumably ten-ninths of £106 10s., say £118 10s., and the gross obsolescence allowance will therefore be £203—(£118 10s. + £42 10s.) = £161, that is £42, or after exclusion of the one-tenth, £38. The depreciation allowance for 1933-4 will be 15 per cent. of £176—that is £26 10s., less one-tenth = £2 10s., net £24.

LETTERS, NOTES, ETC.

Abraham Flexner Lectureship

The third Abraham Flexner lecturer in the Vanderbilt University School of Medicine, Nashville, Tennessee, was Professor F. R. Fraser, physician to St. Bartholomew's Hospital and director of the Medical Professorial Clinic, who, in accordance with the terms of the lectureship, spent February and March this year in residence at Nashville. Besides delivering five formal lectures, he came into close contact with the various departmental heads of the medical school, discussing with them such subjects as the maintenance of proper standards of scholarship from the standpoints of teaching and research. He took part in conferences in the laboratories, discussions in the Vanderbilt Medical Society, ward rounds and special consultations, and meetings of various subsidiary societies and groups. The establishment of the lectureship three years ago was designed to promote a general stimulation of scientific and clinical practice, and its objectives appear to have been successfully realized. For his five formal lectures Professor Fraser chose as his subject the principles of treatment. In his first lecture he dealt with the history of therapeutics. The second and third were devoted to causative treatments, including passive immunity, active immunity, deficiency diseases and vitamins, glandular hormones, and chemotherapy. Symptomatic treatment was considered in the fourth lecture, and the final one related to the care of the patient. At its end, Dr. W. S. Leathers, dean of the Vanderbilt School of Medicine (to whom we are indebted for the above information) paid a high tribute to the value of the series, which had, he said, been lucid and stimulating, as well as clinically constructive.

Small-pox and Vaccination

A Lichtenstein (*Hygeia*, February 28th) publishes eleven tables and much other information in the text concerning small-pox and vaccination in Sweden and other countries. He is one of the experts officially appointed in Sweden in 1930 to inquire into the workings of the machinery for dealing with claims by conscientious objectors for exemption from vaccination. This machinery has functioned in such a way that it allowed only 4 per cent. of all the claims (6 out of 150) made in the period 1917 to 1922, and as great a proportion as 39.6 per cent. (125 out of 316) in the period 1929 to 1931. The experts, whose unanimous report was published in November, 1932, explicitly dissociate themselves from the English principle of letting the opinion of the individual on the merits of vaccination play a decisive part in the granting of his claim for exemption. The experts hold, on the contrary, that it is the community, not the isolated individual, who must have the last word in this matter. They recommend the transfer of claims for exemption from the police to the local medical authorities, and the cancelling of regulations which prevent the admission to schools and "homes" of persons who have not been vaccinated. They are also in favour of a more vigorous educational propaganda.

Diphtheria in Immunized Patients

Attention has been drawn to a translator's error in the *Epitome* of March 11th, para. 174. The opening sentence should read: "J. Tomcsik reports the after-histories of 100,000 children who were immunized three times with diphtheria toxoid (anatoxin): the morbidity amongst the immunized cases was 10 per cent. of the expected morbidity in the control group."

Muscular Exercises

In the review of Dr. Morton Smart's book *The Principles of Treatment of Muscles and Joints by Graduated Muscular Contractions*, published under this heading on April 15th, the current used by the author to produce the muscular contractions was described as "a mixed secondary and primary-interrupted current." Dr. Smart wishes to point out that the current he uses is not a mixed current.

Vacancies

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

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 211.