

Unfurnished Letting of Part of Premises

"F. R." explains that the top floor of his house was let during 1930 and 1931 unfurnished for 16s. per week. He is the owner of the house and lives on the premises. The net value is £48, and the amount of the local rates paid is £22 per annum.

** "F. R." is entitled to regard the income from the unfurnished letting as covered by the Schedule A assessment of £48. But in calculating the proportion of the annual value applicable to the professional occupation, the value of the top floor must be excluded, so that instead of deducting, for example, one-half of £48 = £24, he should deduct, say, one-half of (£48 - £16 =) £32—that is, £16, as a quasi-rent paid for the professional portion of the whole premises.

Cash Basis—New Practice

"Dubious" was in partnership up to May, 1932, from which date he and his former partner have practised separately. His accountant informed him about the time of the dissolution that the inspector had agreed to the cash basis being applied to the separate practices, but apparently he is now insisting on the bookings basis being applied.

** It has to be admitted that the bookings basis is correct and the cash basis supported by convenience and practice only. At the same time this certainly seems to be a case where the Revenue would lose nothing by adhering to the cash basis, seeing that cash received for past work is being brought in, and it is obviously convenient to all concerned. We suggest that "Dubious" might reasonably point out that having been given to understand that the old basis could be continued, his receipts from the former practice have been mixed in with the later fees, and cannot now be separated without great trouble, and that as all receipts are being brought in his cash accounts will show his proper liability.

LETTERS, NOTES, ETC.

Abdomino-perineal Operation

In the course of a letter, in which he refers to a paper on the treatment of carcinoma of the rectum and recto-sigmoid function by a two-stage abdomino-perineal operation, read by Dr. R. C. Coffey of Portland, Oregon, at a meeting of the Royal Society of Medicine (Section of Surgery) on October 17th, 1932, Mr. EDWARD T. THRING, F.R.C.S. (New South Wales) states that the result of the subsequent discussion, reported in the *Proceedings* of the Society (February, 1933), did not appear to clarify the situation, but rather to leave things *in statu quo* so far as the surgical treatment is concerned. Mr. Thring would draw attention to a paper of his own, printed in the *Medical Journal of Australia* on February 28th, 1925, entitled "The Surgical Treatment of Cancer of the Rectum."

Scarlet Fever in Yugoslavia

According to N. D. CERNOZUBOV (*Bull. Off. Internat. d'Hyg. Publique*, November, 1932) the severe epidemic of scarlet fever in Yugoslavia from 1928 to 1930 was preceded by a mild attack without fatalities and with a large number of abortive and atypical cases. In April and May, 1928, a similar outbreak occurred among the recruits in the Novi-Bazar garrison. In the autumn of 1928 a sudden and violent epidemic broke out, affecting the whole valley of the Ibar from Kus-Metrowitz to Raschka and BaGiewatz. The disease reached its highest incidence and fatality in December, 1928. The fatality, which was always very high, fell from 34.7 per cent. in 1928-9 to 26.3 per cent. in 1929-30. The proportion of non-eruptive cases was 64 per cent. in the first year of the epidemic and 36 per cent. in the second year; 7.8 per cent. of the patients had hypertoxic or fulminant attacks. The high fatality was only partly due to lack of proper nursing, and was mainly caused by the epidemic attacking virgin soil. The results obtained from active immunization were unsatisfactory, as the disease severely attacked the schools in which the children had been given preventive injections or Dick toxin associated with anatoxin.

A Stage Doctor

A London correspondent writes: The grave, frock-coated Harley Street specialist has long been a familiar figure on the stage. The play *The Late Christopher Bean*, which has started on apparently a very successful run at the St. James's Theatre, gives us, for a change, a representation of the practitioner in a Midland village. Dr. Haggett,

admirably played by Mr. Cedric Hardwicke, also wears a frock-coat, but a very frowsy one, and although spats give him a touch of smartness, the effect is somewhat spoiled by the bicycle clips, which he forgets to remove from his trousers. His professional desk, swivel chair, and medicine cabinet are in the same room as that in which he and his family have all their meals, but as the painters are on the premises this may perhaps be excused. The one thing in his practice which he seems to do with cheerful thoroughness is to make entries in his day-book, but a realistic touch is given when he laments the fact that the patients do not pay their bills. There is little reference to professional questions in the play, the theme of which is his and his family's reaction to the possibility of impending fortune. Although the time is the present, and the practice extensive, including—unless the remark was misheard—a "panel," he does not rise to a car. He is a prey to greed, although he fulminates against it in others, but he shines in moral splendour at the end, when he makes reparation to his servant, upon whom he has been trying to play a sorry trick. I have never met Dr. Haggett, or anyone resembling him, in town or country practice. Is it possible that he may have existed in a previous generation?

A Syringe Case

Dr. H. L. BASU, F.R.F.P.S.G., writes from Calcutta: Regarding the syringe case mentioned in the *British Medical Journal* of January 21st (p. 104) made by Messrs. Maw and Sons, at the direction of Dr. W. R. Thrower of Weymouth, I would like to point out that this particular apparatus is not an original one, as I have had in use a number of such for seven years. They were obtained through a firm in Bombay, and bear marks of being made in Germany. In fact, they are superior in design and make. There are two portions in the cylindrical case—an outer one of metal and an inner one of closely fitting glass. The glass cylinder is filled with alcohol, and in it is immersed the carrier holding the barrel, piston, and two sizes of needles vertically. The lid, being made flat, bearing two knobs for gripping, is screwed on to the top of the cylinder, and takes up less space. The various units can be taken to pieces when necessary.

Medical Golf

The annual summer meeting of the Medical Golfing Society was held on May 25th at Walton Heath. The competitors were the guests of Lord Riddell. Results were as follows: Henry Morris Cup (handicap), H. L. Glyn Hughes (handicap 11) 4 up; G. D. McGrath (5), T. H. P. Kolesar (scratch), A. C. Palmer (9), and H. C. Apperly (7), 1 up. *Lancet* Cup (scratch): T. H. P. Kolesar, 1 up; T. A. Torrance and H. L. Glyn Hughes, all square. Veterans' Cup (handicap): J. Wallace* (9), Sir Milsom Rees (8), 1 down. Class I (handicap 9 and under): G. D. McGrath* (5), T. H. P. Kolesar (scratch), A. C. Palmer (9), and H. C. Apperly (7), 1 up. *First prize, after ties; result is reckoned on last nine holes. Class I (last nine holes): M. F. McDonnell (5), 1 up. Class II (handicap 10 and over): H. L. Glyn Hughes (11), 4 up, Stanley Wyard (14), all square. Class II (last nine holes): H. L. Glyn Hughes (11) 1 up. Foursomes (handicap): T. H. P. Kolesar and D. Wheeler, 2 up; Leslie Williams and H. L. Glyn Hughes, 1 up.

Disclaimer

Dr. C. B. HOGG (Kettering) writes: As a sequel to faulty reporting of the proceedings of a local education committee meeting, certain investigations concerning left-handed children have, in the lay press, been incorrectly attributed to me. My letter to the education committee regarding left-handed children, which was read at the meeting, gave the names of the investigators, in conjunction with the research work to which reference was made.

*Endometriomata**Correction*

By an error, for which we were not responsible, the name of Dr. H. K. DUTTA, pathologist to the Eden Hospital, Calcutta, was misspelt in the heading of the article by Colonel Green-Armytage and himself in the *Journal* of April 8th.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 43, 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 247.