

mend the treatment once to an old man suffering from fibroid phthisis, whose life was rendered miserable by incessant generalized pruritus, without apparent cause. The brush gave immediate complete relief.

#### Income Tax

##### House Provided by Employer

"DOUBTFUL" has been employed as a whole-time medical officer to an institution since January 1st, 1916, and has been "required by the institution to live in a house provided by them, rent and rates free." Subsequent to March 30th, 1933, a better house has been provided—as a result of some pressure by "Doubtful"—but the requirement to reside in the house still applies. Is "Doubtful" liable to account for tax on the annual value of the house?

\*\* Prima facie the case is covered by the old rule laid down in *Tennant v. Smith*, and "Doubtful" need not regard the annual value (nor the amount of the rates paid on the house) as income liable to tax in his hands. If in the past he has included the sum in his return and paid tax thereon under Schedule E he can claim repayment for the past six years. There is, however, the possibility that the tax paid has been only that assessed under Schedule A in respect of the residential value of property owned and (technically) "occupied" by a charitable body; in that case no repayment would be due, as the charitable exemption to which the institution may be entitled would not apply to the residence of an official liable to income tax.

##### Cost of Uniform, Instruments, etc.

"SHIP SURGEON" asks whether there is a definite sum (?£20 a year) allowed for upkeep of uniform even though a uniform is bought for each year. Also can he claim a rebate for expenditure on medical instruments and subscriptions to the B.M.A., etc.

\*\* We understand that there is a standard uniform allowance applicable to ship surgeons—£20 per annum is probably correct—and that it is allowed each year on the assumption that if excessive for one particular year it is reasonable in the long run. (It is presumed that the employing company do not bear any part of the expense.) The cost of replacing instruments, etc., and of membership of medical societies is allowable if the upkeep and membership respectively is required by the employer.

### LETTERS, NOTES, ETC.

#### Medical Films

Kodak Limited are to be congratulated on the large range of subjects offered in their motion-picture library, the catalogue of which we have received. A new system of indexing by subject and alphabetical groups makes the choice of film easy, and no one will quarrel with the wealth of material available, which by no means exhausts the possibilities of important future developments. Films are offered for both sale and hire, and charges have been reduced. The simplified technique of "cine-Kodak" photography now makes it possible for medical men to take their own pictures, while the introduction of the super-sensitive, panchromatic film is an advance of great importance. Details may be obtained from the medical department, Kodak Limited, Kingsway, W.C.2.

We have also received from the Central Information Bureau for Educational Films, 103, Kingsway, W.C.2, a catalogue of instructional films, which include medical subjects. Many of these deal with hygiene from the popular angle, but there are also pictures on physiology, psychology, and anthropology.

#### Dr. Mary E. Walker

Mrs. C. W. M. POYNTER (1306, South 35th Avenue, Omaha, Nebraska, U.S.A.) writes: At the suggestion of the editor of *Notes and Queries* I am writing to the editors of a few publications in England asking for help in acquiring some biographical material. In 1866, when England had but one female physician, and was not very anxious to have more, Dr. Mary E. Walker of Oswego, New York, visited England, and created much comment in newspapers and journals of various types, including your own. She went in time to attend the Social Science Congress in Manchester early in October. She visited hospitals and clinics, made the acquaintance of many people of all classes, apparently, lectured in the Great St. James's Hall, was presented at Court, and became known far and wide for her peculiar costume, her medical degree, and her civil war career. There must be a number of people in England and Scotland with perhaps family traditions about her, and possibly with

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#### Naïve and Sardonic Eye

Dr. CLAUDE LILLI writes from Paris: In a singularly charming review Dr. Halliday Sutherland's book, *The Arches of the Y*, in the *Journal* for June 3rd (p. 965), your reviewer calls the author with "a naïve and sardonic eye." We all met the naïve eye, though not, of course, in Scots. The sardonic eye is also quite familiar. But is not the eye which simultaneously radiates naïveté and sardonic probabilities a startlingly novel conception, a new clinical syndrome, a new psychological or nosological entity? On my first reading I was tempted to wonder if your reviewer had not blundered into a contradiction in terms, but on mature reflection I ask myself if he had not rather revealed a profound perspicuity, an intuitive insight into character denied to most mortals. If so, the day may come when the psychologically trained medical student will be taught how to detect X's (your reviewer's name) eye, and how to distinguish it from the possessor of an Argyll Robertson pupil, etc. Meanwhile, is it not up to your reviewer to publish a treatise on his discovery, with documentary, cinematographic evidence to substantiate it?

#### Birth at 20 m.p.h.

"C. R. H." writes from India: A short time ago, while on an inspection tour, there came to my notice a birth, with medical factors not uncommon, but with related circumstances sufficiently unique that I imagine they will bear record. The third-class compartment of the Indian train—"females" utilize such, not women or ladies—duly caters for the squatting posture, commonly adopted for defaecation in India. So we find a small closet, with two foot-stands and a hole in the floor, which in the case in question was directly over one of the rails. A female, full of belly, entered such a closet in Narayanpur station; the train moved off, and at a time when it was judged the train was travelling at some 20 m.p.h., a yell was heard to emanate from the lavatory. This was forcibly entered by other travellers, who found the female lying in a mess of blood and minus her abdominal protuberance. Labour had been precipitate, but there was no sign of the child. The woman was removed from the train at the next station. Meanwhile the permanent way inspector and his staff had discovered a newborn child on the line, without as much as a bruise, and this despite the fact that the child must have fallen on to the rail some foot and a half in front of one of the wheels and then bounced on to the metal. The cord had been cut and ligatured (!) by the wheel of the carriage. Mother and child were reunited in Narayanpur Hospital, and both are very fit—so much so that the mother ran away the same night, carrying the child in her arms. A touch of humour was added to the case by the permanent way inspector, who concluded his report in the approved official manner: "No damage to the permanent way."

#### Dermatitis after Depilatories

Dr. A. KENDREW (Ticehurst, Sussex) writes: I am surprised to read in Dr. Alice Carleton's article on "The Uses and Dangers of Cosmetics," appearing in your issue of June 10th, that she considers depilatories "generally harmless." In the past three years I have seen two patients suffering from axillary adenitis after using them; one of these cases was reported in the *British Medical Journal* during 1930, and shortly afterwards a case was published by a correspondent from another part of England.

Dr. ALICE CARLETON writes: My article in your last number on "The Uses and Dangers of Cosmetics" has been widely commented on in the daily press. May I say that this publicity was unexpected and undesired by me?

#### Honours List: Correction

In the Honours List published in our issue of June 10th (p. 1020), Dr. Patricia R. Elliott and Dr. Frederic G. Rose should have been described as recipients of the M.B.E.

We are asked to correct a misprint in the advertisement of the Victor X-Ray Corporation, Ltd., published on May 27th (p. 6). The address should have read 15-19, Cavendish Place, London, W.1.

#### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 52, 53, 54, 55, 56, 57, and 60 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 58 and 59.

A short summary of vacant posts notified in the advertisement columns appears in the *supplement* at page 276.