

a most consistent and essential factor in resistance I feel that any agent that stimulates these cells would be useful, and it would therefore be most interesting to have the views of those who may have tried the intravenous injection of hydrochloric acid in 1 in 1,000 solution.

Silvester of Silvester's Method

Dr. M. BINGEN (Mathias Wynandsstraas, 6, Maastricht, Holland) inquired in our issue of February 3rd where he could obtain a portrait of Dr. Henry Robert Silvester (1828-1908), whose name has long been associated with a method of resuscitating stillborn children and of restoring persons apparently drowned or dead. We now learn from Dr. Bingen that he has obtained a portrait of Silvester through the good offices of Dr. John S. Clarke of Weobley, Herefordshire.

Income Tax

Repayment on Allowances

"WINNER" has an unearned income of £310 (gross) taxed by deduction, presumably at the standard rate, and his wife £5. They pay £103 in life assurance premiums, and he shares with his brother the support of his mother. What repayment can he claim?

** Repayment is apparently due as follows:

Personal allowance (£150 at 5s.)	...	...	£37 10 0
Reduced rate relief (£165 at 2s. 6d.)	...	...	20 12 6
Life assurance relief (£52 10s. at 2s. 6d.)	...	...	6 11 3
Dependent relative relief (£12 10s. at 2s. 6d.)	...	...	1 11 3
			£66 5 0

The relief in respect of life assurance is restricted to tax on one-sixth the total income of £315; that in respect of a dependent relative to one-half the statutory allowance of £25.

Appointment—Car Expenses

"H. C." holds an appointment under a county council; he is required to maintain a car and receives a mileage allowance. He bought a car for £265 in 1928 and sold it in 1933 for £20, when he bought a new car for £213. What can he claim?

** The replacement cost is, of course, £213 - £20 = £193, but he will have to overcome the difficulty that he receives an allowance for his car expenses, which will, *prima facie*, be regarded as sufficient. The income tax deduction is restricted to the expenditure incurred "wholly, necessarily, and exclusively" in carrying out his duties, and the income tax authorities are likely to place on him the onus of showing that the county allowance does not reach the "necessary" standard.

Car Allowance

"C. H. D." runs two cars, and for many years has spent regularly £100 a year on changes. He is allowed wear-and-tear at the rate of 15 per cent. of the written-down value, usually between £30 and £50, so that he appears to lose on the arrangement.

** There seem to be two alternatives: (1) to drop the depreciation claim and claim the annual cost of renewal instead; and (2) to claim the obsolescence allowance in addition to the wear-and-tear allowance. The latter would amount to the excess of the cost of the "change" over the aggregate amount of the wear-and-tear allowance made for the car exchanged, and can be claimed for the six previous years. Obviously that form of claim is preferable, but there may be some difficulty in persuading the authorities that cars regularly exchanged after only two years' running are in any real sense "obsolete." "C. H. D.," however, has equity on his side, and it might be well worth while trying the claim.

Assistant—House Rent Paid

"W. W." is assistant to a firm which pays him £500 a year, and also pays the rent (£50) of a house in which he lives, and on which he pays the rates. Is the £50 assessable?

** "W. W." is evidently occupier of the house, and enjoys the use of the house to the value of £50. If he is responsible for the rent then the payment by the firm is equivalent to payment by him; on the other hand, if the firm is only responsible for the rent, and requires him as part of the conditions of his employment to reside in the house in question, then we are of opinion that he is not liable.

LETTERS, NOTES, ETC.

William Harvey's Gout

Dr. KENNETH J. FRANKLIN (Oriel College, Oxford) writes: In your very generous review of my *Short History of Physiology* in the *Journal* of April 14th, you say that for some reason I assume that Harvey suffered as a young man from gout. I write to give my authority for the suggestion, which is Sir Thomas Barlow's Harveian Oration, 1916 (*Lancet*, October 28th, 1916, p. 740).

"Periodical Sterility"

"X" writes: My experience of this form of contraception is totally at variance with that of the correspondent in your issue of April 14th. I have been married for fourteen years, and in medical practice for fifteen years. During this time I have known every one of the methods of contraception now advocated fail both in my own personal experience and in that of patients and friends who have confided in me. On the other hand, I have never known the method of "periodical sterility" as advocated by Ogino fail. Its success depends on two essential requirements—namely: (a) that the menstrual cycle must be a regular twenty-eight-day cycle; (b) that due care is taken to count backwards for ten days from the date on which the next menstruation is due. Thus, although obviously incapable of general application, the method can, in my view, be recommended without hesitation and with absolute confidence to those with regular twenty-eight-day cycles. In my own married life the method has been unfailingly successful since its adoption after several pregnancies. Since then conception has occurred only following coitus deliberately planned to take place during the period of ovulation, and then only. For easy reference I append the dates of ovulation and sterility according to Ogino:

Menstruation	1	
	2	
	3	
	4	
	5	
	6	
	7	Rare conception
	8	
	9	
	10	
	11	
	12	
	13	
	14	
	15	
	16	
	17	
	18	
10	19	
9	20	
8	21	
7	22	
6	23	
5	24	
4	25	
3	26	
2	27	
1	28	

Medical Golf

The Milsom Rees Challenge Cup will be played for by members of the Medical Golfing Society on Wednesday, April 25th, on the links of the Kingswood Golf Club. Members are requested to send in their entries by April 23rd. The semi-finals of the knock-out tournament are between Dr. D. S. Gordon and Dr. Bletsoe, and Dr. Glyn Hughes and Dr. May.

Boots Pure Drug Co. (Nottingham) have prepared for the information of members of the medical profession two new booklets. One is on medicinal glucose (anhydrous), a white crystalline powder conforming to the requirements of the *British Pharmacopoeia*, 1932, for dextrose. The other is on gonococcus vaccines prepared in the department for venereal diseases at St. Thomas's Hospital and issued under licence from the Ministry of Health. Each booklet is furnished with references to recent medical literature.

From April 23rd the address of the West End depot of Crookes' Laboratories (British Colloids Ltd.) will be 88, Newman Street, W.1. Telephone number as before: Museum 3663.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 46, 47, 48, 49, 52, 53, and 54 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 212.