

## Letters, Notes, and Answers

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### QUERIES AND ANSWERS

#### Wanted: Experience in Schick and Dick Testing

"A COUNTRY G.P." (Shropshire) writes: Can any of your readers tell me where I could get practical experience in carrying out the Schick and Dick tests for diphtheria and scarlet fever?

#### School for Backward Child

"N. A. M." asks if any reader can recommend a school, in the North for preference, for a girl 14 years of age whose mental outlook is that of a child half her age.

#### Oliguria

Dr. U. W. N. MILES writes: I have a patient with the following remarkable history, and I am wondering whether anyone can give me an explanation or any suggestions for treatment. The patient, a woman of 65, has been suffering for the past two months from acute melancholia, which has gradually improved lately. About three weeks ago (May 1st) she complained of pain on micturition. She was put on an alkaline mixture, and as she passed no urine in twenty-four hours she was catheterized. The amount withdrawn was only 4 oz. She passed practically no urine normally for several days after this, and on being catheterized only a maximum of 4 to 5 oz. was obtained in any twenty-four hours. She was put on diuretin 20 grains three times a day, but this had no effect. Now, three weeks after the onset of the suppression, she feels fairly well, has no symptoms of uraemia at all, but is still passing only 2 to 4 oz. daily. She has gone as long as forty-eight hours without passing any at all. I am completely puzzled to account for the absence of uraemic symptoms. Would somebody explain. I should add that a trained nurse is in charge, so that the facts are as stated.

#### Income Tax

##### Car no Longer Required

"L. C. D." bought a car in 1931 when he was an assistant. He left that engagement and did locumtenent work until he entered a partnership in 1933. The car was handed over to a garage for sale when his assistantship ceased in 1932, and he lost £47 on it. Can he claim any deduction?

\*\* The only claim he can make is for depreciation allowance at 20 per cent. per annum on the cost of the car (£55) for the period up to the date when his assistantship ceased. No other claim is possible, because the use of the car was restricted to that work, and the £47 was a loss of capital.

##### Depreciation Allowance

"H. E." has for many years claimed the cost of renewal of his car instead of depreciation plus obsolescence, but now wishes to make a change. His last transactions were: January 1st, 1931, bought a car for £298; January 1st, 1934, sold the car for £75 and bought another for £269.

\*\* In making his return for assessment for the current year 1934-5, which will be based on the profits of 1933, "H. E." can claim a depreciation allowance based on the written-down value of the old car as at December 31st, 1933—that is, £190 at 20 per cent. = £38. The running costs, including repairs, will, of course, be charged as in previous years. When he makes his return up for 1935-6 on the basis of his 1934 profits, he can claim as an obsolescence allowance his out-of-pocket expenditure—that is, £269 - £75 = £194 less the £38 claimed—that is, £156 net as an expense and 20 per cent. on £269 as a depreciation allowance for 1935-6.

#### Expense of Additional Qualification

"T. W. B." has expended about £120 during the last three years in fees in connexion with additional medical degrees or other qualifications. Are these expenses deductible for income tax purposes?

\*\* No. There is, unfortunately, no doubt but that these expenses are not legally allowable. They are not incurred in the carrying out of the work of the practice, but in improving the status and professional knowledge of the practitioner, and consequently are in the nature of *capital* expenditure.

### LETTERS, NOTES, ETC.

#### The Cause of Hyperpiesia

Dr. C. P. DONNISON (Cheltenham) writes: With reference to the points raised by Dr. G. Arbour Stephens (May 5th, p. 831) regarding my article, I wish to state that in matters of definition and technique I have, as stated in my previous article, been guided by Dr. Halls Dally in his book *High Blood Pressure*. The armlet of my sphygmomanometer was five inches in width. A blood pressure that was consistently above 160 mm. systolic or 100 mm. diastolic was regarded as hyperpiesia, whilst in young subjects a systolic pressure persistently above 150 mm. was included.

#### Open-Air Schools

The Open-Air Schools League of New Zealand, in a recent pamphlet, makes a plea for still greater recognition of the "opportunities afforded by open-air schooling." While it is admitted that the cost of education is mounting, it is held that the reforms which the League has at heart could be achieved with little or no expense. Playground classes could be instituted throughout the Dominion, and many old schools converted into semi-open-air schools at a cost which would be almost negligible. When these avenues had been explored, the pamphlet states—and new buildings were imperative—then inexpensive classrooms modelled on the Dominion's Fendalton open-air classroom should be erected.

#### Disclaimer

Mr. J. W. TUDOR THOMAS, M.S., F.R.C.S., writes from Cardiff: I write to disclaim all responsibility for the publicity given to my name in a professional capacity in the lay press. Recently my name appeared in a newspaper article in which the following statement appeared: "At first hand from the doctors and their patients themselves I have learned how all these astonishing operations are being performed." I have never discussed my professional work with representatives of the lay press, and have never conveyed information to them directly or by any indirect channels. Repeated requests for an interview have been made, which have been consistently refused, and I have an absolutely clear conscience on the matter.

#### A Correction

The discussion on the relationship of measles and whooping-cough to chronic inflammatory conditions of the chest was held by the Fever Group of the Society of Medical Officers of Health, and not, as stated in the *Journal* of May 19th (p. 916), by the society itself.

#### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 37, 38, 39, 40, 41, 44, and 45 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 42 and 43.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 268.