

Purchase of Drugs

"F. L." purchased a share in a practice in October, 1932, and paid £52 to his predecessor for a share in the drugs. Can he claim that that payment is an allowable expense.

* * "F. L.'s" liability is determined by his share of the profits of the practice, and, presumably, the cost of the drugs used is charged in arriving at the amount of the firm's profits, and his special payment cannot be deducted again. In effect it is a capital payment so far as "F. L." is concerned, and is part of the cost to him of acquiring his share in the practice.

LETTERS, NOTES, ETC.

Local Anaesthetic for Myringotomy

Dr. ARTHUR MURPHY (Brisbane) writes: In the *Journal* of February 10th (p. 262), Dr. John M. Dewar of Edinburgh asks in a letter for the means of incising the membrum tympani under local anaesthesia. May I assure him that the following local anaesthetic will secure the painlessness of the proceeding within ten minutes, often less. The criterion is that the inflamed membrane goes white in colour, which in my experience it has always done.

Tutocaine, menthol, acid carbol. crystals, āā grains 15.
Alcohol 42 per cent., aq. dest., āā m8.

Powder the menthol and mix the tutocaine with it in a mortar. Then, in a glass, add first the carbolic acid, then the spirit, and then the water. In chemically pure glass bottles it keeps indefinitely. Apply on an applicator directly to the ear drum over the area to be incised.

* * Care should be taken that this preparation is not applied to the skin of the auditory meatus.

Cost of Hypodermic Needles

Dr. T. D. ROSS (Cathcart, Glasgow) writes: A patient of mine who uses insulin daily has been complaining about the high cost of hypodermic needles. He has made inquiries and finds that the wholesale prices charged to chemists for these are: *British make* (stainless steel) 17s. 6d. per gross, or about 1½d. each; *German make* (nickel plated) 10s. to 12s. per gross, or ¾d. to 1d. each. The prices being charged by chemists are 6d. for one only or 5d. each if purchasing half a dozen lots or more of British needles, and 3½d. each for German needles. My patient much prefers the British article. If the above wholesale prices are correct it would appear that the retailer is making an exorbitant profit.

Pernicious Anaemia in the Asiatic

"M.D. (Madras)" writes: The naïve assertion by Dr. Eric C. Spaar of Colombo, in your issue of March 31st (p. 578), about the non-occurrence of pernicious anaemia in the Asiatic reminds one of the recent controversy in the correspondence columns of the *Journal* on the incidence of rheumatic infection in the Tropics. I believe that Davidson, in his valuable monograph on pernicious anaemia, does mention the rarity of the disease in India. Most practitioners of standing in India should be able to testify to the contrary. I have myself, in my limited hospital work, come across at least half a dozen cases that will satisfy the most exacting of modern criteria in diagnosis of pernicious anaemia, and have seen undoubted cases of subacute combined degeneration. I deplore the lack of case reports with full details of investigation. I hope that the growing tendency of expression in India will dispel in time many ill-founded textbook notions on diseases in this country.

Martyrdom-by-Sandwiches

Dr. DOUGLAS ANDERSON, a member of the New South Wales Branch of the Association, now in England, writes: In order to protest against what they interpret as the contention of the B.M.A. that a working man can live on 5s. 10½d. a week, and on the other hand the extravagant living at the University, five Oxford undergraduates have formed the Martyrs' Memorial Dining Club. The five members have met nightly to consume ten penn'orth of sandwiches and coffee served from a coffee stall, and they have an anthem designed to be chanted as they assemble, running:

Here where the Martyrs resolute and godly
Escaped through flame to Pit that flames for all,
We pale and studious denizens of Bodley
Receive our sustenance from yonder stall.

Now, however, at the end of term, it is reported that the Martyrs, despite their privations, are looking remarkably fit and well. Might we not add another verse to their anthem?

After a week of martyrdom-by-sandwiches

The five have not appeared to waste away;

Indeed they've thriven as they had not planned, which is

A sign one shouldn't doubt the B.M.A.

The Word "Clinic"

Dr. W. W. SHRUBSHALL, D.P.H. (Burgess Hill, Sussex), writes: In your issue of May 19th I notice with satisfaction the protest against the misuse of the word "clinic," suitably expressed by Dr. L. Firman-Edwards. I well remember when the importation of this word with its modern meaning, probably from America, was first noticeable, and the derision in which it was then held by some of my confreres. The scorn for it in its modern misuse was, unfortunately, not sufficient to inhibit its growth. Your correspondent's suggested use of the word "centre" in place of "clinic" in this connexion appears to be quite appropriate.

Anglo-American Continental Medical Society

Dr. TOM A. WILLIAMS informs us that the officers of the Anglo-American Continental Medical Society commissioned him to arrange a gathering of the society and its friends in the British Medical Association during the Bournemouth meeting. In consultation with those responsible for organizing the meeting, Friday, July 27th, at 12.30 p.m. for luncheon in the Pavilion, has been selected. The society feels that all its members who are eligible should belong to the B.M.A., in order to keep in touch with the profession at home and in their turn to keep it acquainted with the fact that there are still on the Riviera, and throughout Europe and the contiguous countries, practitioners competent to deal with English-speaking people who have the misfortune to be ill while abroad. To that end it wishes not only to get into touch with former friends, but to form new connexions in England by means of this gathering at Bournemouth. Those wishing to attend should communicate with Dr. Tom Williams, before July 23rd, at the Royal Societies Club, St. James's Street, S.W.1.

Abstracts for Filing

The *Archivos Latino Americanos de Cardiologia y Hematologia*, a bi-monthly periodical published in Mexico, adopts an excellent practice in the publication of its epitome of current medical literature. Abstracts from foreign journals are printed on specially stiffened coloured paper which, readily detachable, and bearing a reference number at the top right-hand corner, can be placed straight into a card-index filing cabinet. Use of the reverse side of each sheet allows for an overflow of subject-matter in the case of a long abstract, and enables three abstracts to be printed on a uniform amount of space on each page.

London for the Visitor

London is expected by travel authorities to attract greater numbers of visitors this summer than ever before, from the rest of Britain and from over-seas. In readiness for their arrival the Automobile Association has produced for the first time an *A.A. London Guide*. This booklet is built round a general descriptive article suggesting convenient excursions, chiefly afoot, and street maps of the City and West End are supplemented with a cross-referenced list of principal streets. It may be obtained free by members of the A.A. on application to Fanum House, New Coventry Street, W.1.

Toxins and Emulsions: Correction

We regret that line 11 of the third paragraph in Dr. V. G. Walsh and Dr. A. C. Frazer's letter (June 2nd, p. 1004) was printed incorrectly by the accidental substitution of line 14 of the same paragraph. The two sentences involved in the error should have read: "Thus we can safely eliminate the solubility idea once and for all. Adsorption is the only phenomenon necessary to explain these results."

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 64, 65, 66, 67, 68, 69, 72, and 73 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 70 and 71.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 292.