? Bed-sore

Dr. L. G. MILLAR PAGE, assistant medical officer, Hellesdon Mental Hospital, Norwich, writes: I am not an expert surgeon, but experience leads me to the opinion that the condition described by Dr. R. Stevenson Doig (June 2nd, p. 1015) is a chronic bed-sore. From Pye's Surgical Handicraft (1924, p. 283) some idea of a bed-sore can be obtained. According to Russell Howard's Practice of Surgery, "bed-sores are a special form of gangrene due to pressure." But why should Dr. R. Stevenson Doig ask the opinion of some expert surgeon, when it is well known how infrequently the condition of bed-sore is observed in surgical cases? Why should not the observer of similar cases to that which he described be the person to give the desired opinion? To those who are unfortunate enough to have to deal frequently with such lesions there can be no doubt that the condition is chronic bed-sore—possibly for want of a better name.

Persistent Epistaxis

Mr. A. Tumarkin (Liverpool) writes: With reference to the inquiry by "W. D. C." (June 2nd, p. 1015) I would refer him to a short note of mine in the British Medical Journal (March 31st, p. 583). It is, of course, difficult to give definite advice, as he does not specify the origin of the bleeding. Assuming that he is unable to discover any vessels in the floor of the vestibule, I would advise him to attempt to destroy descending branches, using the cautery which I have devised for this special purpose. The other alternative is radium, but this is a line of treatment which, should not be undertaken lightly.

Income Tax

Rebate

- "W. J." had an income for 1933-4 as follows: Taxed dividends, £519; untaxed interest, £199—total, £718, and a dwelling-house assessed at £56. He is married, has one child over 16, who is being educated at a university.
 - ** Assuming that tax is not paid on the property assessment of £56, the position is as follows:

Personal	income (£199 + £56) allowance due				 £150	£255
Child	,,	,,	• • • •	,	 50	
						£200

Tax due, at 2s. 6d. on £55 = £6 17s. 6d.

But he should have £175 of his income taxed at 2s. 6d., so a rebate is due to him of £175 - £55 = £120 at 2s. 6d. —that is, £15. On balance, therefore, there is due to him £15 - £6 17s. 6d. = £8 2s. 6d. If tax was paid at 5s. in the £ on the £56 property assessment, he will be entitled to a further repayment of £56 at 5s. = £14.

Allowance for Car Replacement

- "W. M. H." bought a car five years ago for £500. He has now sold it for £50 and bought another car for £215, and desires to claim as a deduction the out-of-pocket expenditure—that is £215 £50 = £165. He has been allowed annual depreciation on the old car.
- ** The claim is inadmissible, because "cost of replacement" is an alternative to the annual depreciation allowance. The only additional claim he can make is the obsolescence claim for the excess of the written-down value over the amount realized for the sale of the car. If "W. M. H." has had five years' depreciation allowance at 20 per cent. the value will have been written down from £500 to about £150, in which case he can claim £150 £50 = £100. That will leave him in the position of having had an allowance for the total net capital cost of his former car—that is, £500 £50 = £450.

Proportion of Rent, Rates, etc., Deductible

- "L. S. G." inquires what proportion of rent (or of the Schedule A assessment), rates, gas, etc., should be allowed, as, for instance, where two rooms out of eleven are used practically entirely for the professional work.
 - ** No definite rule can be laid down—so much depends on circumstances—but one or two general considerations should be remembered. (1) A ratio based on the number

of rooms is unfair to the practitioner, as downstair rooms have a higher rental value than those upstairs. (2) The garage is almost entirely a professional element. (3) The fact that a better house is occupied than would be necessary but for the desirability of social status is too indirect to assist much. (4) The bedroom and other occupation benefit by the professional maid comes into the question. A useful line of comparison is sometimes, What private accommodation is obtained for the balance of the rent, etc., after excluding the sum claimed as professional? Lighting, heating, repairs, etc., are best dealt with not as a proportion of the whole, but as a specific estimate of what is the probable professional cost.

LETTERS, NOTES, ETC.

Acknowledging Replies to Advertisements

"Nemo" writes: One would have thought that it would be unnecessary to remind medical men advertising their practices or partnerships for disposal that it is only elementary courtesy to acknowledge replies reaching them, but apparently this is not the case. The rather trying time of looking for a suitable practice is not made easier by irritating and expensive delays that the use of a penny postcard would obviate.

Medical Reunion in Vienna

Dr. S. Mayer (Austrian Federal Railways, 31, Lower Regent Street, S.W.1) writes: A committee of Viennese physicians are making arrangements for a kind of "Old students' reunion in Vienna," to take place from July 9th to 15th. I understand that although the idea of doctors who have trained in the Austrian capital getting together, meeting their former teachers, and discussing their various experiences was the main inspiration of the proposed gathering, other doctors who have trained elsewhere will be none the less welcome. The Austrian Tourist Office in Vienna is taking a special interest in the arrangements of the committee, and is using its influence to obtain special travel and accommodation rates for doctors and their families who propose attending. In addition to the more scientific meetings and discussions, visits to hospitals and health centres, etc., an attractive social programme has been drawn up.

Medical Golf

- There were over 120 competitors for the Manchester and District Medical Golfers' Association annual competition on the Stockport Links at Torkington on June 6th. Play was over eighteen holes, and the conditions were ideal. The challenge cup, which is competed for by medal play, was won by Dr. A. Burns of Openshaw, with a net score of 69. Dr. Burns also won the Walter Gold Medal for the best gross score of 72. The Walter Silver Medal, which is awarded for the best gross score from a handicap of ten or over, was won by Dr. Garnett Wright of Manchester. Dr. T. Law of Royton and Dr. A. Thomas of Longsight tied for the captain's second prize, with a net score of 70.
- The Medical Golfing Society held its summer meeting at Walton Heath on June 7th, when the company was again entertained by Lord Riddell, whose hospitality was warmly appreciated. The weather was fine, and a most enjoyable day was spent by over one hundred competitors. The various competitions resulted as follows: Lancet Cup (scratch): E. Harper (all square). Henry Morris Cup (handicap): Sir Milsom Rees (6 up). Veterans' Cup: Sir Milsom Rees. Class I: First prize, A. Galletly (2 up). best last 9, Sir Kenneth Goadby (2 up), after a tie with A. I. Hunter. Class II: First prize, J. Harrison (3 up), after a tie with J. E. M. Wigley; best last 9, Landale Clark (3 up). Foursomes: First—Drs. Seward and Landale Clark (1 up), after a tie with Drs. Broster and E. D. D.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 41, 42, 43, 44, 45, 46, 47, and 50 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 316.