

"D. S." writes in reply to "Medico" (January 12th, p. 91), who asks for details about a light wine, medium dry, palatable, and non-acid, price moderate: I should suggest still champagne, which can be bought at Fortnum's for 4s. a bottle. I know nothing of its non-acid qualities, but it fulfils the other requisites perfectly.

Income Tax

Obsolescence Allowance

"W. C." bought a car (a) in 1928 for £407; in March, 1932, he bought another car (b) for £285, and in May, 1933, he sold (a) for £30, the written-down value then being £174. An obsolescence claim was made for £174 - £30 = £144, but was refused that as (b) was bought a year before (a) was sold the one was not in replacement of the other, especially as a third car (c) was purchased after (a) was sold.

** The question is one of fact. Normally, a car purchased in replacement of another is bought at or about the time when the old car ceases to be used, but where two cars have habitually been used in one practice the question cannot be settled quite so summarily. Equity is undoubtedly on our correspondent's side, and if, in fact, the (b) car when acquired was used in place of the (a) car we agree that the obsolescence claim should be calculated on the lines suggested, but of course deferred in its application to the year of sale. Whether, however, the facts of the case are capable of demonstration to a body of commissioners hearing appeals may be doubted.

Earnings as Locumtenent

"H. T. S." performed a few locums while undergoing instruction in London some time ago, and is now being asked for tax on the amounts received. He quotes, in support of his view that he is not liable, a statement that "occasional gains or profits" are exempt from tax.

** We fear that there can be no doubt but that "H. T. S." is liable. The occasional gains to be exempt must be devoid of the ordinary incidents of business or professional work—for example, occasional Stock Exchange speculations, betting profits, etc. Case II, Schedule D, states that "the tax shall extend to every employment by retainer in any character whatever, whether such retainer shall be annual or for a longer or shorter period." A locumtenent's remuneration would seem to fall clearly within that description.

LETTERS, NOTES, ETC.

Treatment of Haemoptysis

Dr. G. VALENTINE HARRY (Kingston, Jamaica) writes: I was pleased to read Professor W. H. Wynn's letter on this subject in your issue of November 3rd. I started in general practice with my grandfather just over a year ago. Fresh from the final examination, with visions of morphine as the only sound treatment for haemoptysis, I was shocked at his suggestion that I should administer pituitrin to such cases. In the last fourteen months we have had to deal with no fewer than sixteen cases of haemoptysis. Three of these I treated with morphine (acting on my teaching): all had a recurrence of the haemoptysis within two or three days, and two are now dead. Of those treated with pituitrin only one case showed a recurrence of the bleeding (frankly fresh blood—red and frothy), while in the others, apart from the expectoration of altered blood clot in the period immediately following the injection and a few hours after, there was no recurrence, at any rate within a period of three weeks. Absolute rest in bed for at least three days, allowing only chips of ice for the first day, and, in the case of those who would carry it out, ice externally over the apparent cavity, was the only other treatment adopted. I therefore heartily advocate the use of 0.5 to 1 c.cm. of pituitrin in the treatment of these cases, as has been practised by my grandfather, as he says, "since the introduction of pituitrin."

Intertrigo in the Disabled

Dr. W. J. HARRISON (Newcastle-on-Tyne) writes: A friend of mine who has lost the use of his legs makes a special request that I should ask you to publish the following for the benefit of his fellow-sufferers. In the case of a man sitting all day in a chair the normal process of ventilation is lacking, and perspiration leads to very distressing intertrigo when exercise is taken in a hand-propelled chair. My friend found various types of suspender which served him

well in his hunting days ineffective in the new circumstances. The "shield" described below has proved entirely satisfactory, remains well in place, and keeps the skin dry after very hard exercise. A month's supply can be turned out in half an hour. Take non-medicated gamgee tissue eight inches square, fold diagonally, and at the fold cut a hole two inches long and three-quarters of an inch broad. Open out. Tack round the hole, one-third inch from its edge, with worsted, and tie the ends securely; back-stitching is useless. The tacking determines the practical size of the hole; rather more than two and a half by two inches. Join the lateral corners with a stitch or two to form a bridge to lie immediately on the scrotum. Through the hole insert the penis and press the testicles through from behind, first one, then the other. Adjust the bridge after pulling the shield well up to the root of the scrotum.

Radiator Protection During Cold Weather

The A.A. has issued a memorandum to car owners concerning safeguards to be taken against the risk of serious damage to radiators, cylinder-blocks, etc., from freezing. It writes: If the car is not in use, drain the radiator, cylinder jackets, and water-pump casing. On many cars it is insufficient to open the radiator drain tap, and additional means will be found for draining the cylinder-block and the pump. If the car is being used frequently, one of two courses should be adopted. An anti-freezing mixture may be poured into the radiator to lower the freezing point of the water in the cooling system. This is a certain precaution against damage, and is essential where a thermostatic device which controls the water circulation is incorporated. Such devices short-circuit the water in the cylinder jackets, and until sufficient temperature is reached no circulation through the radiator takes place. The water in the radiator is consequently stagnant, and if the car is then run on the road before the whole of the water has warmed up the stagnant water in the radiator may, in extremely cold weather, freeze, due to the added cooling effect of the car's motion, and so damage the radiator. Where no adequate heating system for the motor house exists, a safety heater should be placed under the bonnet beside the engine. The bonnet and radiator should then be covered with rugs. A radiator muff is a desirable fitting for the purpose of reducing the effect of the radiator and maintaining the engine at a reasonable working temperature when in operation. It also prevents too rapid dissipation of the heat during stops, and thus saves engine wear and starting difficulty. In no sense, however, does a muff provide a substitute for a heater or render other precautions unnecessary, and by itself it is of no service when the car is standing in the garage without such other precautions in addition. Experiments with anti-freezing compounds have been conducted by the technical staff of the Automobile Association, and fuller information on the protection of the car against freezing can be obtained from the London headquarters, Fanum House, New Coventry Street, London, W.1.

A Hard Saying

An inquiry was made in the issue of the *Intermédiaire des Chercheurs et Curieux* of April 15th, 1934, as to the source and circumstances of the phrase "Your book contains good and new matter; unhappily the good is not new and the new is not good." No reply appeared until the issue of December 15th, when Dr. A. Chabe stated that this mordant criticism was first applied by Maigaigne to the professional thesis (thèse d'agrégation) on uterine polypi of his fellow candidate, Sédillot, when it was the practice for competitors to criticize each other's theses.

Disclaimer

Drs. J. W. McLEOD and J. S. ANDERSON (Leeds) write: A number of accounts have recently appeared in the public press with regard to the work on diphtheria done by us and our colleagues at Leeds. As these accounts have been contributed without our consent or knowledge, we disclaim any responsibility for them. A number of the statements made are palpably absurd, and the value of the work has been grossly exaggerated.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 53, 54, 55, 56, 57, 60, and 61 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 24.