

"claimed" for her. So on January 14th, 1935, he paid her £50 by cheque for her services, and claimed to reopen the assessment to obtain that deduction. The inspector of taxes refuses, as the salary was not shown in the accounts.

\*\* The crux of the matter is whether there was an employment of the wife in the practice during the year ended September 30th, 1934. It is always difficult to prove that husband and wife are legally in the position of employer and employee, as the services rendered may have their foundation in the marriage relationship. Regular, periodic payment of the agreed rate of remuneration is useful as evidence. In the present case no payment was made until three months after the end of the year, and then, it would seem, only because of the income tax point. It is probable that it would be held on appeal that the services rendered by the wife were given in the absence of any agreement which would constitute legal employment.

#### *Expenses Arising from Hospital Appointment*

"P. Q. R." holds an appointment at a voluntary hospital, for which he receives an honorarium of £15 per annum. He has no car and spends about £6 a year in travelling from his residence—where he carries on a general practice—to the hospital. The claim to deduct the expense is refused on the ground that he goes to the hospital to gain experience.

\*\* In our experience such honoraria and expenses are included in the general return without objection being raised by the authorities. The specific ground in this case seems largely irrelevant—the honorarium assessed is a payment for services and should be treated consistently as such. An "appeal" would be useless, as the matter is one of practice rather than law; it would be preferable to put the facts before headquarters—for example, by a letter to Somerset House. The cost of stationery specially printed for professional purposes is always allowed so far as we know.

### LETTERS, NOTES, ETC.

#### *Herpes and Injury*

##### *Request for Information*

Dr. CLEMENT W. BRANSON (Rotherwood, 24, Avenue Road, Bournemouth) writes: Out of the last seventy-nine cases of herpes zoster of which I have records I find that seven were closely associated with injury, as regards both the time of the appearance of the eruption and the region affected, and a causal relationship is strongly suggested. In order to pursue the question further I should be grateful for the help of any practitioner in getting a necessary "datum line" on which to base statistical evidence. The information required is simply this: What percentage of patients attended for some other reason than accident or injury have had any kind of injury or accident during the seven days prior to attendance? If a sufficient number of practitioners would send me their findings in one hundred consecutive or unselected patients a satisfactory "datum line" could, I think, be got. Additional interest would attach to the findings if the nature of any injury recorded could also be stated. Any case of injury associated with herpes zoster should be noted. Not only will the information be got more quickly if a number of practitioners will help, but a comparison of results from different sources will be useful. The importance of a causal relationship between injury and herpes zoster will, I hope, be sufficient excuse for this appeal.

#### *Queen Alexandra Davos Fund*

Funds are available from this charity to enable educated people of small means who are threatened with tuberculosis, or who may be suffering from it in its earlier stages, to obtain the benefits of mountain air in Switzerland. The fund is not intended for those who are suffering from chronic or advancing disease, or who require surgical treatment. The cases considered suitable are those convalescing from a pleurisy or pleural effusion or with a lesion that is small both by clinical and by radiographic criteria. To selected cases grants are made at the rate of fifty Swiss francs a week during the late autumn, winter, or early spring, on condition that the recipient stays at an approved institution in Davos. Grants will also be made to parents or guardians of children of the professional and middle classes who may be suffering in the way already indicated or who have other chest disease, such as bronchiectasis, fibrosis, unresolved pneumonia, asthma, or chronic bronchial

catarrh, to enable them to stay in an approved home for children. In general, patients require about 100 francs a week to enable them to live in comfort at Davos, which means that they require a private income of £3 a week in addition to the grant provided by the fund. Forms of application may be obtained from the honorary secretary, A. Stanley Herbert, Esq., 25, Birch Lane, London, E.C.3. Applications will be considered by the selection committee, and if necessary an appointment will be made for the applicant to see one of the honorary examining physicians in London. If after this interview applicants are for any reason not considered suitable, a third-class railway fare will be paid to those residing over fifty miles from London.

#### *Anti-fog Devices*

Dr. ELLIS STUNGO (London, W.1) writes: I read with interest the remarks of "Safety First" (February 23rd, p. 400) in connexion with an anti-fog device, and would like to draw the attention of your readers to a new lamp of a different shape and principle called the "telephoto" lamp. My experience, which may be of interest and value to others, is that this lamp gives a driving vision of approximately 70 feet, no matter how dense the fog. I am therefore able to maintain an average speed without undue strain on myself or danger to others. In addition, I find that the "telephoto" lamp is definitely anti-dazzle, and projects a uniform cone of light over 300 yards long and opening out to a sixty-foot circle at that distance. There is an absence of scattered light. It is possible to focus the lamp by a ready adjustment for driving in any type of weather, and since fitting it on the dumb-iron I find I have no occasion to use my headlamps, thereby effecting considerable saving on the battery output. I have found that the "telephoto" gives a safe and pleasant light for night work and obviates the necessity for dipping.

#### *Padding the Driver's Seat*

Dr. RONALD R. WALKER (Presteign, Radnorshire) writes: That this mechanical age is producing marked effects on the body cannot be denied. I have been consulted frequently of late by car drivers suffering from gastric troubles. These men have to drive directly after eating; as this applies to the general practitioner, the following notes may be of interest. The angle of the average driver's seat is about 120 degrees, with the shoulder bearing point padded out; this leaves a space into which the lumbar curve of the spine, normally concave, sinks, forming a backward curve and causing a corresponding groove across the abdomen below the ribs. The free flow of food from the stomach is hindered, and indigestion, hyperacidity, wind, and pain result. On getting in touch with Messrs. Morris, it was found that a large number of their service drivers were laid up with gastric troubles, and their managing director asked me to visit Oxford and go into the matter with him. X-ray photographs were taken of the effect of position, and I understand that the firm have produced a "lumbar curve" driver's seat in this year's commercial van. I have to drive 19,000 miles a year on my rounds and I have had my own seat padded, with excellent results, and look forward to the day when every driver's seat will be padded to produce a normal position while driving and so reduce fatigue and prevent the mechanical indigestion of which so many drivers complain.

#### *Corrigenda*

Dr. JOHN KINNEAR writes: Allow me to correct a slip which, unfortunately, occurred in my article on the streptococcal dermatoses, on page 293 of the *Journal* of February 16th. It states there that I have been able to improve on Sir Norman Walker's instructions for preparing starch poultices, whereas the reverse was my intention.

In the report of Mr. V. B. Green-Armytage's contribution to the discussion on sterilization in women (February 23rd, p. 379, fifth line from end of paragraph) the word "urethro-vesical" pouch should have been "utero-vesical" pouch.

#### *Vacancies*

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 49, 50, 51, 52, 53, 54, 55, and 58 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 56 and 57.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 84.