

expenses would be about £50. Actually they have been £75 in all, of which £15 is regarded as for private use. Can he claim to deduct the balance—that is, £60?

** Yes, provided that amount was bona fide expended in carrying out his duties. No part of the original cost of the car can be included, but "R. F." can claim 20 per cent. of the cost as "depreciation." The arrangement made is not uncommon, and where the car is provided by the assistant the authorities would not regard themselves as bound to accept an amount earmarked in the agreement as paid by way of car allowance.

Change to Similar Appointment

"S. W." took up an appointment as school medical inspector under a county council on April 12th, 1932; in May, 1934, she left and took a post as assistant M.O.H. in a county borough. The tax office now dealing with her income regards the similarity in work and appointment as constituting a continuation of her former employment, but the former district office appears to regard the employment as having ceased and recommenced, and on that basis is claiming additional tax.

** We agree with the view of her present office. If the variance continues our correspondent would seem to be unfairly treated, and unless her former tax office withdraws its additional demand, we suggest that she might write to the Chief Inspector of Taxes, Somerset House, W.C.2, giving a brief statement of the facts.

Cash Basis

"A. R." took a partnership some years ago, and the local officials then insisted on the "bookings" basis. Is it possible to change now?

** The "bookings" basis is normally applied for the three or four years following a new practice, including one so regarded because of a change in personnel, but a reversion to the cash basis seems usually allowed after some such period. "A. R." presumably realizes that the change would affect his partners as well as himself.

Sickness Insurance Policy

"N. M." has a sickness insurance policy and in 1934 received certain sums on account of illness.

** The premiums do not constitute deductions or expenses for income tax purposes, but, on the other hand, the benefits are not liable to be charged to tax.

LETTERS, NOTES, ETC.

Belladonna in Scarlet Fever

Dr. H. FERGIE WOODS (London, W.1) writes: After reading Dr. Joe's article on the treatment of scarlet fever (March 9th, p. 483) I should very much like to ask him whether he has not seen anything of the results of the treatment of this disease with belladonna. Strictly speaking, of course, patients being individuals and not machines, there is no such thing as a specific in medicine. Belladonna, however, approaches more nearly to a specific in this complaint than any other drug I can think of, in any condition. Complications and sequelae are practically unknown with its use, and convalescence is markedly hastened. The optimum dosage of belladonna is very small, in fact dilutions up to 1 in 10,000 of the tincture are astonishingly effective. It may be given every two to four hours until the temperature is normal. Were Dr. Joe to try this treatment in his present capacity he would have ample opportunity of confirming the truth of my statement, and I think would be agreeably surprised at his results; there would certainly rarely or never be any indication for serum administration.

Influenza: Epidemiology and Prophylaxis

Dr. JOHN N. MCINTOSH (M.O.H., St. Elizabeth, Jamaica) writes: I have read the letter by "Interested" in the *Journal* of December 22nd, 1934 (p. 1179), and I would like to say that on many occasions in England and in the Tropics I have found that whenever catarrhal signs (bowel or nasopharynx) appeared in many animals in the districts (horses, dogs, and cats especially) human influenza followed. It is to be hoped that there will never be a repetition of the 1918-19 epidemic, and I am suggesting that to try to prevent the onset of human influenza whenever so-called "animal influenza" appears (which in my opinion should be made a notifiable disease), and with the object of stimu-

lating the production of non-specific antibodies in each individual in adequate amount, a vaccine consisting of 200 millions of each organism—pneumococci, streptococci, and *B. influenzae*—made from virulent cultures, should be given to every adult, and child in lesser dose, through the infected area. The usual throat and nose "toilet," fresh air, good food, adequate clothing, etc., must also be adjuncts in prevention.

Diet in Disease

Diet in the Treatment of Disease is an attractive brochure produced by Vitamins Ltd. (23, Upper Mall, Hammer-smith, W.6), who are the manufacturers of bemax. Certain interesting points are made regarding the possible causes of vitamin deficiency. It is stated that the presence of liquid paraffin in the intestine can inhibit absorption of vitamin A—an effect that may be of importance when this substance is habitually used as a laxative in children. With regard to the vitamin B complex work is quoted that shows that a nursing mother must absorb three to five times her ordinary intake, in order to provide her child with an adequate supply from her milk. In general, the booklet contains a large amount of information on recent work on vitamins.

Care of the Toes

Dr. F. G. CAWSTON (Durban, Natal) writes: Much trouble with toes and toe-nails may be avoided by preventing holes in socks. These are largely due to the perishable lining of shoes and boots which is usually employed, and should be replaced by thin leather lining. Not only is the shoe or boot rendered more comfortable, but, provided thick rubber soles are not used, the feet are not rendered too hot, even whilst covering fields in subtropical countries. The insertion of a little boric powder into the sock will often prevent early inflammation and control the sweating of feet, but the use of leather lining renders unnecessary the use of toe-caps, which are liable to get out of position whilst walking.

A Catalogue of Microscopes

A catalogue, which is also a useful book of reference, on the microscope comes from W. Watson and Sons, Ltd. (313, High Holborn, W.C.), who for half a century have been at work on this fascinating instrument. The complete catalogue of the Watson microscopes is in seven parts, and this new publication comprises Parts 1 and 2, dealing with microscopes in general and their accessories for all the biological sciences. It is quite a bulky volume, and apart from the price list, contains much information on microscope technique. A few pages on the optical parts of the microscope convey succinctly just what the average worker needs to know, along with a table giving the initial and combined magnification of the various objectives and eyepieces, micrometric values, and actual fields of view. An introduction to condenser technique is included, and then follows a full description of the wide range of microscopes for which this firm is well known. A new series of lamps—electric, oil, and mercury vapour—is listed, together with some interesting projectors, and the thoughtful compilers have added a list of stains and reagents and a bibliography.

Warning to Motorists

The Automobile Association quotes from the Official Report on Fatal Road Accidents in 1933 to show that twenty-four deaths were due to worn tyres (including tyres on pedal cycles), while forty-four were caused by burst, defective, or detached tyres on mechanically propelled vehicles. Brake failure or defect on such vehicles accounted for thirty-seven fatalities. The Automobile Association therefore advises motorists to ensure that tyres and brakes are properly maintained.

Disclaimer

Dr. G. F. LANGLEY (Blackburn) writes: I desire to disclaim any association with the fantastic reports published in the lay press consequent upon the publication of my letter in the *Journal* of March 9th. It is most regrettable that communications to a professional journal should be "stunted" in the newspapers, and more so when, through the energies of reporters, a patient's name and address are discovered and broadcast.

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, 58, and 59 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 56 and 57.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 108.