

Obsolescence Allowance of Car

"G. P. N." replaced his car in 1929-30 and then claimed to deduct the cost of replacement, and in consequence was debarred from claiming "depreciation" allowance on the car then purchased for £302 for 1930-1. In February, 1935, he sold that car for £38 and bought a second-hand car for £195. What can he now claim (a) in respect of obsolescence, and (b) for depreciation of the new car?

** (a) The obsolescence allowance due as an expense of the year to March 31st, 1935, is £143 as calculated by "G. P. N."—that is, on the basis of deducting from the £302 cost the appropriate depreciations at 20 per cent., excluding the "barred" allowance for 1930-1. As regards private use—now 1/5, formerly 1/3—this should strictly be averaged out over the full period, but the authorities may not take that point against "G. P. N." and in any case the difference would not be substantial. Depreciation can be claimed for 1935-6 on the full £195, as it is the "replacement" and not the "obsolescence" deduction that bars the depreciation allowance for the following year.

Hospital Appointment—House Free

"M. B." is a whole-time pathologist, receiving a salary and being provided with a house rent and rates free; he is not allowed to live elsewhere. His emoluments have been notified to the income tax authorities by the hospital as "salary, £x—allowance house."

** "M. B." is not liable to account for tax on the value of the rent and rate free accommodation which he has to use. It would be otherwise if he had an inclusive salary, from which the hospital deducted an amount representing that value. That distinction sometimes causes confusion.

LETTERS, NOTES, ETC.

Motor Backache and Neuralgia

"G. H. O." writes: My small contribution to the above subject, although specially directed to "G. H. A." (October 27th, 1934, p. 791), should be a help to all car drivers, especially those who, like myself, are under average height and build. All driving seats must of necessity be constructed to accommodate the full-sized man; in consequence the smaller man (including, of course, the majority of women) cannot be comfortably "placed" and within easy reach of pedals, etc., unless there is a satisfactory adjustable seat. Even then the undue modern tilt is calculated to produce the symptoms described by "G. H. A." (A patient of mine, who almost lives in his car, developed a severe and most obstinate sciatica from the same cause.) Moreover, the present low setting of all cars has gone to extremes, hampering driving facility by restricting visibility, and thus constituting a danger, especially when driving on narrow, rough country roads. I have had no experience of "bucket" seats, all my cars having been single-seater coupés. But during the last fifteen years with each car purchased I have always got the motor trimmer to stitch, tack, or dome-fasten a flap of leather over the back of the driving seat, this being so loose as to stand out at least six inches in the middle. Under this flap I slip an air cushion, size about 18 inches by 12 inches, which is inflated with an ordinary tyre pump. As an extra aid (for short people) I have a flat leather cushion to sit on. Besides adding immensely to comfort and facilitating the various manoeuvres entailed in driving, these more or less fixed cushions protect that part of the seat which suffers most wear. But it is a *sine qua non* that the back support must be "anchored" in some such way as that described above.

Treatment of Haemoptysis by Congo Red

Dr. N. M. SHAH (Nakuru, Kenya) writes: Dr. de Silva, writing in the *Journal* of January 5th (p. 46), points out a way to meet the difficulty in the intravenous injection of Congo red by first inserting a needle in the vein and letting a few drops out, to make sure that it is actually in the vein. Although it may be a good method for the novice, a better method for a little-experienced hand would be to insert the needle in the vein as usual and try to draw out the blood. Although the actual presence of blood cannot be made out on account of the colour of the injection fluid, yet the characteristic feel which one experiences when the blood is being sucked in is, to my mind, quite sufficient to determine the actual presence of the needle in the vein. I have tried this method with perfect success and satisfaction in giving the intravenous injections of the black preparations such as silver salvarsan, etc., and also when the usual intravenous injections are

given by sucking in the blood off and on with the double object of diluting the injection fluid and making sure every time that the needle is actually in the vein all the time. With this technique there would be no difficulty at all in the injection, as the writers of the original article thought.

Pre-natal Murmurs

"G." writes from New Zealand with reference to the letter by Dr. Henry Robinson (October 27th, 1934, p. 791) on pre-natal cardiac murmurs: I am also in a quandary, and in no subsequent *Journal* can I see any explanation of such an anomaly. Over ten years past I detected, ante-natally, a definite foetal heart murmur about a week before birth; I remarked on the condition to the midwife present, and true enough this "blue baby" lived only three or four days. (It was a girl and the third child.) At one of my recent cases, although ante-natal auscultation revealed no abnormality, a weakly baby boy (the sixth in this case) was delivered. Being unable to suck, and the "windiest" baby I ever saw, it was difficult to feed. Subsequent examination showed a definite congenital heart, later confirmed by a specialist, under whose guidance this child (now 6 months old) is making progress, although still very pale and puny.

Insulin Prices

Allen and Hanburys Ltd. and the British Drug Houses Ltd. inform us that the prices of insulin "A.B." (jointly manufactured by them), which were reduced about a year ago, have again been reduced to a considerable extent. The following table shows the reductions:

Strength in Units per c.cm.	Contents of Phial	Old Price	Recent Price	New Price
20	5 c.cm. (100 units)	2/-	1/10	1/5
	10 " (200 ")	4/-	3/6	2/10
	25 " (500 ")	10/-	8/6	6/10
40	5 " (200 ")	4/-	3/6	2/10
80	5 " (400 ")	8/-	6/9	5/6

A Warning

"M. D." writes from Wales: A group of three women, one man, and a small child of about 2½ is travelling in a somewhat worn blue American saloon car. They have the appearance and dress of Indians. The small child was brought here on Sunday afternoon and was said to be sick with diarrhoea and passage of bloody motions. Although unable to detect any signs of disease, I provided a remedy of kaolin. The charm and gratitude of the mother was extreme—she begged to read my hand and to bless my fortunes. The process included abstraction and blessing of the treasury notes in my wallet. By this time you will be prepared to hear that some £5 failed to return to their rightful place. I may say that I watched her movements carefully and have to admit her great skill. The police were very sympathetic and apparently knew all about this talented family, who may now be approaching the soft side of some of my colleagues.

Corrigenda

We are asked by the Secretary of the Devon and Exeter Medico-Chirurgical Society to make the following corrections in his report of the meeting published in our last issue at page 850: Dr. Charles Seward's name was misspelt "Seaward"; the figures in the sentence beginning "Sugar tolerance was diminished (2.22 for the first hour) . . ." should be 0.22; and "blood urea, 3 per cent." should read "blood urea, 36 per cent."

Two slips occurred in the annotation headed "International Ophthalmology" (April 20th, p. 834). Professor de Grósz should have been described as of Budapest, and the name of Dr. Park Lewis was misspelt.

In our report of the eleventh sitting of the Select Committee on the Osteopaths Bill (*Journal*, April 13th, p. 788, col. 1, line 31) the name Sheen should read Chiene.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 204.