

First Two Years of Practice

"A. K." started a fresh practice at January 1st, 1934, and has been assessed on the amount of the profits of his first year as for the income tax year ending April 5th, 1935, and also on one-quarter of that amount for the quarter ending April 5th, 1934. Does this not mean that tax is being demanded for income which has not been earned?

** No; because the tax assessed for the two tax periods will cover "A. K.'s" liability for the fifteen months to April 5th, 1935. Normally, of course, tax is assessed for one tax year on the basis that the taxable income of that year is represented by the amount of profit of the previous "practice" year. "A. K." will again be assessed on the same amount for 1935-6, the repetition of the amount being due to the necessity of marking time to give the previous year's basis an opportunity of coming into operation. But if he desires he can have the actual amount of his profits substituted for the amount assessed for both 1934-5 and 1935-6, but usually this is not worth while in such a case as this.

New Practice—Stock of Drugs

"J. L. M." is aware that the original supply of instruments, furniture, etc., should be regarded as "capital," but asks how he should deal with the cost of the initial stock of drugs, dressings, etc.

** The correct amount to charge as an expense is the cost of the drugs, etc., used during the year. The most convenient way of arriving at that amount is to take the whole expenditure—initial cost plus payments during the year—and deduct therefrom the value of the stock of drugs, etc., on hand at the end of the year.

LETTERS, NOTES, ETC.

Snake Venom

Dr. T. B. BROADWAY (Dorchester, Dorset) writes: In the *Journal* of June 8th (p. 1191) appears an interesting account of the use of viper venom in the treatment of haemorrhagic states. The snake is called Russell's viper or the "daboia" in the *British Medical Journal*, but the Indians use the word duboia (or dumoia) in describing an adder. Duboia (or dumoia) means double-headed, and the snake is of the same thickness throughout its length, it thus being only on close inspection that its head can be distinguished from its tail—hence its name. Russell's viper, on the contrary, is slender with a tapering tail; in the Punjab it is called "khopra," in Bihar it is called "haifa." The point of interest is that one of the chief symptoms which people bitten by the viper suffered from was a condition of haemolysis; there was a continual oozing of blood serum from all the mucous membranes, with small haemorrhagic spots all over the body. These patients sometimes lived quite a week before they died, but it was the haemorrhage which killed them eventually. It is because of this experience I am writing to know what is the change in the serum to cause this stypic action, or is the poison of the adder mistaken for that of the viper; both are common all over India. The symptoms caused by the bite of the adder were usually fairly general oedema and mistiness of vision, from which the patient recovered slowly if he got better. There was also swelling of the tongue, with difficulty in swallowing and incontinence of urine. We treated the viper bite with calcium salts and liq. ferri perchlor., and got an occasional recovery. People bitten by the adder were treated with stimulants, chiefly sp. ammon. aromat., and massage; we had more recoveries from it than from viper bite. The Indians look upon the viper as the more venomous of the two.

Hormones of the Anterior Lobe of the Pituitary

ALLEN AND HANBURY LTD. (Bethnal Green, E.2) write: May we bring to the notice of your readers the fact that our Research Department has prepared an extract containing the thyrotropic and adrenotropic hormones of the anterior lobe of the pituitary? This extract has been found, by physiological test, to be active. The same department has also prepared an extract of prolactin, the galactagogue hormone of the anterior lobe of the pituitary. Supplies of both these extracts are available in limited quantities for research work, and we shall be glad to receive inquiries from any physician who is interested in them.

Population and Food in India

Dr. B. DUNLOP (Putney, S.W.) writes: I am glad that you report in the *Journal* of June 22nd Sir Francis Fremantle's statement in the House of Commons on June 5th that between 1921 and 1931 the population of India increased by 34,000,000, whereas its main crops increased by only 1,500,000 tons yearly. But the pressure on the means of subsistence was even greater than he indicated. Indians would certainly have an average duration of life of over forty years if they were not under-nourished. This means that with their birth rate of 35 per 1,000 they would have a death rate of less than 15 per 1,000 if they were not under-nourished. Therefore the 300,000,000 inhabitants should have increased by over 60,000,000 in the decade. More than 26,000,000 had been crushed out by the pressure of the high birth rate.

Medical Golf

The Scottish Medical Golfing Society held a week-end meeting at Prince's, Sandwich, on June 15th and 16th, and results of the competitions were as follows. Bogey: first, Edward F. S. Gordon (9)—4 up; second, John Grant (5)—2 up. Foursomes: first, John Grant (5) and Norman Fleming (16)—all square; second, Edward F. S. Gordon (9) and Bruce Williamson (12)—2 down. Medal: first, L. E. Barrington-Ward (11)—75; second, E. L. Bartleman (12)—79. Eclectic: first, L. E. Barrington-Ward (11)—67; second, Edward F. S. Gordon (9)—68. The most popular competition of the meeting was the eclectic competition, based on the two rounds played. The prize for this competition is a silver haggis, presented by Dr. Landale Clark. It will be played for annually, and will no doubt hold an honoured place among the trophies competed for in golfing circles. The noble haggis having been perpetuated in silver will lay the bogy of all the sensational descriptions that have been applied to it by the uninitiated, particularly by the Sassenach. Even the most astonishing features of this remarkable specimen of the more intimate part of a sheep's anatomy are accurately reproduced—truly an appropriate prize for the Scottish medical golfer.

*Disclaimer**Grease-gun Method of Feeding Gastrostomies*

Mr. R. RUTHERFORD, F.R.C.S. (Longtown, Cumberland), writes: You published an article on the above subject in the *Journal* of June 15th, and I find that it was extracted in various newspapers the following day. I would be grateful if you would give space to a disclaimer, as I had no knowledge of such extraction by the lay press.

Corrigendum

We are asked to state that the paper by Drs. J. Freud, D. Luwisch, and F. Oestreicher on "Ulcerations in the Stomach after Adrenalectomy" (June 15th, p. 1216) should have been described as "From the Pharmacotherapeutic Laboratory of the University of Amsterdam (Director, Professor E. Laqueur)."

Vaccine and Serum Therapy

The new edition of *Vaccine and Serum Therapy*, published by Parke, Davis and Co. (Beak Street, W.1) will be welcomed by those familiar with the earlier editions. The first part, on vaccine therapy, has been compiled by members of the Inoculation Department of St. Mary's Hospital, and the introductory chapters have been written by Sir Almroth Wright. The second part is devoted to sera and antitoxins prepared in Parke, Davis and Co.'s biological laboratories.

Crepe Elastic Bandages

A booklet has been issued describing the use of Norvic elastic (crêpe) bandages. Indications include varicose veins, lax abdominal walls, sprains, and muscular injuries resulting from sport. The bandage is also recommended as an abdominal binder and breast support during pregnancy and the puerperium, as a dressing allowing of wound inspection without removal, and for the cold, ischaemic legs which cause so much discomfort to the elderly in winter.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 34, 35, 36, 37, 38, 39, 42, 43, and 44 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 40 and 41.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 316.