



Constitutes The Ideal Cholagogue,
Biliary Antiseptic and
Physiological Laxative
In Cases of Cholelithiasis, Cholan-
gitis, Cholecystitis,
Hepatic Insufficiency &
Chronic Constipation

Each Tablet contains 0.3 gram of the Hexamine Salt
of Cholic Acid with a slight excess of Hexamine

Dosage:

In Acute Cases: 1 to 3 Tablets thrice daily

For Prolonged Treatment: One Tablet thrice daily

Supplied in bottles of 50 and 250 Tablets.

Full Literature on application to:

THE SANDOZ CHEMICAL CO., LTD.
(PHARMACEUTICAL DEPT.)
BRADFORD

INCOME TAX.

Partnership Assessment.

"DURHAM" has received a notice of assessment which he finds inexplicable in certain respects—for instance, £402 is deducted for personal allowance due to the two partners.

* * It is unfortunately the fact that the law does not provide for partners to be separately assessed, with the result that the joint assessment, which is really the sum of the liabilities of the partners, is not understandable by others. This is particularly the case in medical partnerships where the partners bear their locomotion expenses individually, so that the assessment, even before the allowances are deducted, is not properly divisible into the partnership shares. We advise "Durham" to write to the inspector of taxes asking him to state separately the partners' shares of the £842 gross assessment. As regards the £402 allowance, it may be that one partner has had £43 allowed from some private assessment—for example, on untaxed property or interest.

Expenses.

"W. G. M." has been in partnership three years, and his locomotion expenses (owing to the substitution of a motor car for a motor cycle) have been very much greater in the last year than in the first two. The inspector of taxes refuses to allow more than the average of the three years.

* * This is correct. As the law stands the firm is assessable upon the average profits of the three years—that is, upon the average of the amounts by which the gross earnings for each of those years exceed the expenses of those years respectively. It would, of course, be incorrect to deduct average expenses from the gross earnings of a single year. This applies to the running expenses referred to in "W. G. M.'s" letter; the "depreciation" allowance, say 15 or 20 per cent., is a deduction from the average and should be claimed accordingly. A point which may be worth attention is that "W. G. M." may include in his claim for expenses the original cost to him of his motor cycle less the amount realized for it on sale—the claim to apply to the year in which the sale takes place—by way of obsolescence allowance.

LETTERS, NOTES, ETC.

ROYAL COLLEGE OF SURGEONS OF ENGLAND.

DR. ALEXANDER THOS. SCOTT (Holloway, N.7) writes: I think that the attention of your many readers who are Fellows or Members of the Royal College of Surgeons of England should be drawn to a striking example of the dilatory methods of the Council. The new (supplemental) charter of 1926 gives women Fellows and members, and also licentiates in dental surgery, equal rights with men, not that this privilege amounts to much in the case of the last two classes. This charter was signed by His Majesty in July last—that is, four months ago; yet the Council has apparently not altered or amended By-law No. 26, which forbids women to attend meetings and vote at the College. The sad result is that women at the annual meeting of Fellows and members on November 18th will not be allowed admission except into the gallery, and when there will not be permitted to speak or vote. Apparently the women will be denied their rights until November, 1927, at the earliest. It will be interesting to men Fellows and members to see in what manner the women will express their opinion of such treatment.

RECOVERY AFTER APPARENT DEATH.

We have previously referred to the progress made by our contemporary, the *Kenya Medical Journal*, the clinical and scientific contributions to which are often of general interest. The September issue contains a brief report which almost inevitably recalls the old tag, *Ex Africa semper aliquid novi*, inasmuch as it relates to the temporary recovery of consciousness several hours after apparent death. Dr. H. M. Shelley relates how he found the apparently dead body of a native woman, whose throat had been cut; the floor of the hut was covered with blood, the woman was not breathing, and there was no evidence of any cardiac action. The body was transferred to the mortuary in the neighbouring town of Zomba, and three hours later preparations were made for a necropsy. It was then found that the woman was breathing slowly and deeply, and a rapid, thready pulse was palpable in the radial artery. The cut vessels were quickly ligatured, a tracheotomy tube inserted, the skin sutured, and intravenous saline administered. Within thirty minutes from the beginning of the operation the woman regained consciousness, and was removed into hospital, where she gave an account of the assault to the police. Four hours later she died from asphyxia, due to blockage of the tracheotomy tube. The injuries included a linear incision across the front of the neck $4\frac{1}{2}$ in. long, which divided the left carotid artery, the left internal and external jugular veins, the left superior thyroid artery, and the trachea completely. The woman had been apparently dead for nearly six hours before receiving treatment, and yet in the space of a few moments regained full consciousness. Dr. Shelley's explanation is that strangulation had preceded the injury, causing asphyxia, with the result that the blood remained fluid much longer than usual. In preparing the body for the necropsy, pressure was exerted upon the woman's chest, allowing the lungs to take in a fresh supply of air and at the same time

causing a flow of blood, which possibly reached the brain and stimulated the respiratory centre to action. The day was very hot, so that the woman could not have experienced any great loss of body heat.

THE DETERMINATION OF SEX.

DR. N. MCCONNELL BOYCE (Romford, Essex) writes: Some four or five years ago I read in the *JOURNAL* a letter from a general practitioner. He wrote on the determination of sex and suggested that, when conception took place prior to a menstrual period, a male child resulted and a female when conception was after a period. That letter aroused my interest in this matter, and I have lost no opportunity to verify the rule it laid down. I am convinced that the riddle of sex is no riddle at all, and that the simple rule propounded in that letter is the law of sex determination. During the past few years it has been interesting, when booking a maternity case, to try and find out exactly when conception took place with relation to the period. In the majority no help could be given by the patient, but those few who were able to state matters definitely produced at birth that sex which was expected. It has been my practice to broadcast the rule to all whom I thought it would help. Results have been hard to obtain, but I know at least three people who have been grateful.

TREATMENT OF PRURITUS ANI.

DR. T. W. PRESTON (London, S.E.) writes: I was much interested in the letter by "J. S." published in your issue of October 23rd (p. 763) on the subject of pruritus ani, and particularly in his remarks about failure to wash the hands after defaecation. It is a small matter, which many may perhaps consider unworthy of much attention, but I agree with "J. S." that its importance might with advantage be emphasized more by those concerned with the public health. I would suggest further that facilities for washing the hands without extra charge should be provided in all public lavatories maintained by municipal bodies for persons who have made use of a water-closet. At the present time one cannot wash one's hands after defaecating in a public water-closet without paying the full charge for "wash and brush up." It is unreasonable to expect everybody to do this, and thus dirty habits are indirectly encouraged by the public health authorities.

MICROSCOPE LAMPS.

A CATALOGUE of illuminating apparatus for microscopes has been forwarded to us by Ogilvy and Company (20, Mortimer Street, W.1), who bear a well known name in the British optical industry. Certain improvements have been made with a view to arriving at an ideal electric lamp for microscopical research. The lamp described embodies a hood (in the shape of a vertical brass cylinder) of generous proportions, and so constructed that it gives the maximum ventilation and the minimum reflection, thus lessening the strain and fatigue experienced by those who undertake observation for long periods. The iris diaphragm serves the double purpose of regulating the size of the light source as required and enabling the user to project an accurately focused image. The condenser system is fitted with centring screws, so that the condenser may be accurately placed in relation to the permanently fixed iris diaphragm, and the electric bulb is of the half-watt type, but made with a special mixture of glass, so as to present an exceedingly fine opal surface. This diffuses the rays from the filament, and when there is sharp focus no structure or granulation appears in the field of view. The catalogue contains particulars also of a new form of substage lamp in which the illumination is directly on the microscope, and of a mercury vapour lamp for research workers who require light in the ultra-violet region.

WATER ANALYSIS.

At the last meeting of the Society of Public Analysts Mr. J. W. Haigh Johnson, M.Sc., presented a critical review of the methods of analysing waters, sewage, and effluents, and made suggestions for their improvement. He found that present methods yielded results which were often unreliable and inconsistent. Recent modifications in sewage treatment have greatly increased the amount of nitrogen oxidation products in sewage treatment and have thus increased the difficulties. A comparison of the results given by the Wanklyn, Kjeldahl, acid chemical, and biological processes has indicated that, in its present form, the first is too vague, whilst the acid chemical test yields only a fifth of the result obtained biologically. Mr. Johnson described a method of combining the Wanklyn test and the alkaline oxidation method, and made suggestions for improving the Kjeldahl test and the biological determination of absorbed oxygen.

A WARNING REPEATED.

In our issue of January 3rd, 1925 (p. 56), Dr. Hubert Cox (Edgbaston) wrote to say that a man had been making use of his name and address in the Luton district for the purpose of obtaining money from doctors. He suggested that any practitioner receiving a visit from such a person should communicate with the police. He now learns that this man is "working the London area."

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 40, 41, 42, 43, 46, and 47 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 44 and 45.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 215.