

The Schering logo is written in a stylized, cursive script font. It is enclosed within a decorative horizontal border that features a repeating floral or scroll-like pattern.

From the Kahlbaum Laboratories

Neutralon
TRADE MARK

Neutralon affords an improved means for the treatment of hypersecretion, hyperacidity, gastric and duodenal ulcers, etc.

It is a synthetic aluminium silicate in the form of a fine powder which adheres to the inflamed gastric mucosa, and then, undergoing slow decomposition, splits up into silicic acid and aluminium chloride. The former acts as a protective covering, the latter as an astringent which restrains the over-secretion of acid and pepsin.

Neutralon comes with a fine reputation from the Continent, where it has been the subject of favourable notice in many standard textbooks on medicine.

From the Schering Laboratories

Veramon
TRADE MARK

*The safe and effective
sedative and analgesic.*

Medinal
TRADE MARK

*The safe and soluble
sedative and hypnotic.*

Atophan
TRADE MARK

The uric acid eliminant, antiphlogistic, and analgesic. Rapidly relieves the pain and improves the condition in acute and chronic gout and rheumatism, lumbago, sciatica, iritis, etc.

Samples and Literature on application to

SCHERING Ltd.,

3, LLOYDS AVENUE, LONDON, E.C.3.

those who are known to suffer in this way in the winter. (3) Milk at 11 a.m.—a quarter to half a pint. (4) Some fresh fruit every day. These measures will prevent chilblains in most cases. To heal them ultra-violet rays are a great aid, and it is fortunate that we have this extra means now at our disposal to cure this complaint. The giving of calcium salts I have found to be disappointing, but the help given by (2), (3), and (4) goes a long way towards preventing this trouble.

INCOME TAX.

Assessment of Practice.

"C. W. S." is part proprietor of a practice which has been assessed on the cash basis for thirty-five years. The authorities now desire to change to the basis of "fees earned"—less, presumably, an allowance for probable bad debts—and further to revise the assessments already made from 1920-21 onwards.

"* As we have always admitted, the cash basis is not technically correct in strict law, and its acceptance is based on mutual convenience and on the assumption that in the long run the results derived from the two methods are substantially the same. "C. W. S." is willing to agree to an alteration for the current year, but we think he is acting only reasonably in objecting to the reopening of the liability for previous years. Assuming that there have been no special circumstances which have rendered the cash basis unfair to the revenue, and bearing in mind that inspectors of taxes have accepted that basis in the past and that in doing so they have followed a common practice within the cognizance of the authorities, we suggest that, if the local inspector continues to press for a revision of past assessments, "C. W. S." should place all the facts before the Secretary, Board of Inland Revenue, Somerset House, W.C.2, and ask that the local official should be authorized not to insist on the application of the "fees earned" basis to years prior to 1926-27.

Depreciation of Motor Cycle.

"F. M. W." has been informed by the inspector of taxes that "depreciation in respect of the motor cycle is not allowable as an expense if repairs, etc., are allowed."

"* The statement seems to be based on a misunderstanding. The depreciation allowance excludes a claim to deduct the cost of replacing the vehicle used, but not running costs. It must surely be obvious that such expenses as petrol, oil, licence, and replacement or repair of parts are allowable, however the gradual exhaustion of the vehicle by wear and tear may be dealt with in the returns.

LETTERS, NOTES, ETC.

AN APPEAL.

DR. HILDRED CARLILL (Physician to Westminster Hospital) writes from 146, Harley Street, W.: A medical man, aged 70, who has no knowledge of this appeal, is sorely pressed. Twenty years ago he was advised on medical grounds to leave his general practice. His health recovered, and for many years he has been able to act as a locum tenens, doing work which has kept him alive, but which has prevented him putting by. His wife, who is in indifferent health, does what she can by dressmaking. Of four sons who would now all be helping, three died at the age of 21 (one, my friend in another ship, in the *Queen Mary* at Jutland, and one of cerebro-spinal meningitis at St. Omer). The remaining boy is in the air branch of the navy, and he sends home the little he can afford. Recently a prolonged illness, lasting over four months and necessitating several operations, has prevented the doctor from earning a penny, and his financial state is critical. A friend has opened a subscription list with £50, and I, who know the facts, shall be very glad to receive, acknowledge, and forward subscriptions from sympathetic professional colleagues. Perhaps someone may know of an opening for the doctor on the clerical side of a hospital or its appeal department, or of a medical or other society. He aspires only to a small living wage, and for this he would do first-rate work.

THE CANCER PROBLEM.

DR. A. T. BRAND (Driffield), in the course of a letter on this subject, writes: Dr. Gye, in his interesting lecture published in the *JOURNAL* of November 13th, states that he has succeeded in isolating a "living filterable microbe" which he believes to be the cause of new growths; but he insists that the microbe can only act in conjunction with an accessory chemical substance, which determines the special characters of the resulting cancers. I maintain that, since cancer does not arise in the perfectly healthy subject, there must be a predisposing condition precedent in every case before the causal microbe can attack successfully. One of the chief predisposing agents is prolonged irritation, which prepares the soil for the reception of the micro-organism. The special characters of the resulting cancers depend on the variety of tissue involved. Nor is the filterable virus described by Dr. Gye the only form of the microbe responsible for cancer. Several years ago both Dr. T. J. Glover of Toronto and Dr. J. Young of Edinburgh isolated and cultured, from every variety of malignant disease, the same micro-organism, which they found to be pleomorphic, its life cycle consisting of bacillus, coccus, spore sac, all easily visible under

the microscope, and a filter-passing phase, which is ultra-microscopical under ordinary circumstances, but evidently the same as the filterable virus of Dr. Gye, rendered visible by the special method of Mr. Barnard. Dr. Glover scrupulously refrained from making his researches known until he had completed them to his satisfaction, but now he has made a full communication, which has been published in the November issue of the *Canada Lancet and Practitioner* of Toronto. In this communication Dr. Glover describes his discovery, the isolation and culture of the micro-organism, the successful propagation of the disease from cultures among the lower animals of all kinds, the injection of the toxin of the organism into the horse, resulting in the production of an antitoxin which he has used for diagnosis, prophylaxis, and treatment, concluding with a detailed account of fifty cases of successful treatment of advanced disease.

A LONDON CLINIC FOR PHYSIOTHERAPY.

THERE will shortly be opened in London, near Victoria Station, an out-patient clinic (to be called "The London Clinic") for the study and practice of "physical" treatment. The medical staff will be entirely honorary, and the treatment, we are informed, will be available for those who cannot afford to pay for its private administration. Courses of lectures and practical instruction will be held for doctors and medical students. There will also be courses for hospital nurses, and for masseuses. Each department will be supervised by one or more medical men who have specialized in the particular branch, and an honorary medical director will co-ordinate the work of all. There will be two large artificial light departments, one for women and children, the other for men, each equipped on a scale that will enable them to treat 1,000 patients in a day, and the clinic will gladly extend to insurance practitioners and school doctors facilities for the attendance of debilitated school children. The light treatment will be administered solely by generally trained hospital nurses, and the treatment in the electricity department, also under medical control, will be given by masseuses holding the medical electricity certificate of the Chartered Society of Massage and Medical Gymnastics, and those who hold this certificate will be eligible for a special course and examination in "orthopaedic electricity." This course is designed to turn out a masseuse competent to treat orthopaedic disabilities, including the effective stimulation of muscles or groups of muscles. The work of this department will thus consist of the ordinary "medical" electricity and "orthopaedic" electricity. There will be a special department for diathermy applied to certain conditions in women, such as dysmenorrhoea and infective cervicitis; this treatment will be administered by the medical officer himself. Massage will be co-ordinated with the electricity department, and remedial exercises will have an important place. A covered exercise ground is being constructed, and the Margaret Morris system of exercises has been selected as specially suitable for classes of children, supervised by Miss Morris herself. The organization outlined above has been made possible by the British Humane Association, which has guaranteed the entire cost of construction. The hope is entertained that this teaching clinic will rescue the practice of physical treatment from lay hands and place it in those of qualified medical practitioners. It has been thought advisable in the first instance to form a small nucleus staff of honorary medical officers sufficient to begin with, but vacancies on this staff will be advertised in due course in the medical journals. The present nucleus staff consists of Dr. G. Murray Levick (medical director), Mr. J. F. Carter Braine, F.R.C.S., Dr. L. D. Bailey, M.C., Dr. E. P. Cumberbatch, and Dr. C. A. Robinson.

PUBLIC HEALTH IN GERMANY.

DR. BINNIE DUNLOP (London, S.W.7) writes: Professor Abel is reported (November 6th, p. 846) as having said that "in Germany the last figures showed that the population had diminished in a year by half a million." According to my notes he said that Germany's population was still increasing. In any case, one of his charts showed that the birth rate and death rate per thousand of the population had been approximately 36 and 21 in 1900, 23 and 16 in 1913, 22 and 12 in 1925—representing in 1925 an addition of about 670,000 inhabitants. Why, it might be asked, did the death rate fall thus? Surely it was mainly because the declining birth rate continually reduced the proportion of badly nourished persons; and this contention is supported by the dramatic rise of the tuberculosis mortality in Germany during the war which Professor Abel demonstrated.

"* "Diminished" was a slip of the pen. The increased tuberculosis mortality experienced not only in Germany but in other European countries, including England and Wales, is commonly attributed to the diminished food supply. The Malthusians would probably attribute the fall in the death rate of Germany to a reduction in the proportion of badly nourished persons, but a more widely accepted view is that the improvement of sanitation and of the well-being of the population generally, including better nutrition, is responsible.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 66, 67, 68, 69, 72, and 73 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 70 and 71.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 239.