



should see that any expenses which would ordinarily be paid in 1926 are not postponed to 1927, but it would perhaps be unwise to anticipate payments which would normally fall into 1927. If the inspector of taxes has reason to suppose that owing to any departure from the usual procedure the cash basis has ceased to reflect the full earnings of the practice, he would be quite justified in refusing to accept that basis. For 1927-28 "Nestor" will be liable in respect of one-half of the assessable profits; the balance of the assessment will have to be dealt with by his successor.

Motor Car Transactions.

"J. H. P.'s" transactions have been as follows: In August, 1925, he bought a motor cycle for £45, and in May, 1926, sold it for £25 and bought a motor car for £149. In August, 1926, he sold the motor car for £135 and bought another for £235. The changes were effected because the original cycle and car were unsuitable.

* In his assessment for 1926-27 "J. H. P." is entitled to depreciation on the vehicle held at the end of 1925-26 plus (as an expense of the year 1925-26) the cost of replacing the cycle. The inspector is, perhaps, a little lenient in making the second deduction, as the exchange does not seem to have been due to obsolescence. On the whole the total allowance made seems reasonable, but it should, of course, be greater next year owing to the use of the more expensive car.

"A. B. C." bought a car in 1923 for £265 and replaced it in 1925 with a bigger, better car costing £360. The inspector of taxes refuses the "obsolescence" allowance on the ground that the car was not obsolete.

* * If, as may very well have been the case, the 1923 car had become unsuitable for the work required of it, we consider that "A.B. C." was fairly entitled to regard it as obsolete for his purposes and to claim the obsolescence allowance. If that ground of claim fails, "A. B. C." might consider whether it would not be better for him to give up his claim to the percentage allowance on the new car, and continue now and in the future to deal with the question by claiming the costs of renewal as and when incurred. We assume that he did not receive a depreciation allowance for 1925-26.

LETTERS, NOTES, ETC.

OSTEO-ARTHRITIS OF THE HIP-JOINT.

DR. W. J. MIDELTON (Bournemouth), in the course of a note on DR. W. J. MIDELTON (Bournemouth), in the course of a note on Dr. Warren Crowe's article ou osteo-arthritis (November 5th, p. 834), emphasizes the point that in all cases the non-specific toxin was used over a long period. Dr. Midelton maintains that there is no difference etiologically between osteo-arthritis and rheumatoid arthritis, and attributes the pain in the former case to muscular spasm. By crossing the foot of the affected limb over the tibia of the other leg great pain is elicited, and this he regards as diagnostic. He has successfully treated a case of osteo-arthritis by multiple acupuncture and irritants, and another by galvano-cautery of the back, close to the spinal column. He refers to Petersen's theory that the effects of the cautery, blister, and seton come under the heading of non-specific column. He refers to Petersen's theory that the effects of the cautery, blister, and seton come under the heading of non-specific protein therapy.

TREATMENT OF CARBUNCLE.

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SIR JOHN O'CONOR (Buenos Aires) invites surgeons who, irrespective of coincidental diabetes, treat carbuncle by excision, crucial incisions, or fulgration, to give the following physiological method a trial and note the result at the end of fourteen days. Except when the patient is asleep, apply fomentations of a hot corrosive sublimate (1 in 3,000) every hour, avoiding employment of any impermeable tissue in the superimposed dressing, which should consist merely of a good pad of absorbent wool and a bandage. In combination with this local treatment the patient should be fed up, not omitting his co-efficient of alcohol.

MAD DOGS.

Mad Dogs.

Some of the more excitable portions of the lay press have recently given considerable prominence to accounts of what they call viciousness or treacherousness among some of the larger breeds of dogs, and it may be of interest to explain what really is happening.

Shortly after the war a breed of dog was introduced into this country from the Continent and it immediately became popular under the very misleading name of the Alsatian wolfhoundmisleading because it was not an inhabitant of Alsace, has no connexion whatever with a wolf, and is not a "hound." This breed of dog has been known for centuries on the Continent as the German or Continental sheep dog or shepherd dog—titles which adequately describe the dog and its function. It is very closely related to our own collie, and in pure bred litters of "Alsatians" pups are sometimes met with which are almost indistinguishable from a short-haired collie. Like the collie, it is a highly strung and extremely intelligent animal, but very nervous. The sudden access of popularity immediately after the war caused very intensive breeding from insufficient stock, and with it came all the evils of inbreeding. Many breeders avoided inbreeding by the continued importation of fresh blood from

abroad, but in some cases this was not done, and this is, in part at least, responsible for the recent scare. In a few cases dogs, otherwise affectionate, suddenly became mad—became, indeed, the canine equivalent of a homicidal maniac—and savaged their the canine equivalent of a homicidal maniac—and savaged their owners. This is liable to happen in all breeds of dogs—and, indeed, several of the recent cases were in other breeds—but the popular belief, fostered by the name, that the Alsatian was crossed with a wolf, has caused the discredit of all of these cases to be given to this breed. The treachery of a half-bred wolf differs much from the cases under notice. Though such an animal may be obedient to its master, it never has the affection of the dog (and the "Alsatian" is "all dog"), and its behaviour is such as to make one expect treachery if given a suitable opportunity. It is unfortunate that a pure dog should have been so unsuitably labelled; it is the more unfortunate because the wolf-like characters are really dog characters which have been less distorted by the breeder than in most of the other animals which have come under their charge.

less distorted by the breeder than in most of the other animals which have come under their charge.

It is important, too, for laymen in general to understand that rabies does not now exist in this country, and that, under the very stringent conditions of quarantine imposed by the Ministry of Agriculture on all canine animals entering Britain, it is unlikely ever to gain a foothold here. The layman does not understand this, nor does he understand that a bite from a dog (even from a mad dog) which is not rabid will have little more result than a bite from any other animal. It may cause a local abscess or even more general symptoms, but it can never cause hydrophobia. The medical profession could do a considerable public service and allay much public apprehension by giving prominence to these facts.

AN ANCIENT NEEDLE.

DR. SEYMOUR W. DAVIES (Wallasey) writes: The note by Dr. G. Varian in the BRITISH MEDICAL JOURNAL (September 18th, p. 548) entitled "An Ancient Needle" reminds me of a case I saw p. 548) entitled "An Ancient Needle" reminds me of a case I saw about three years ago. A man, about 55, who has tabes dorsalis in a mild form, which does not prevent him from following his occupation of accountant, complained of a sudden pain in his left thigh, about Scarpa's triangle. The pain was followed by ecchymosis and a tender hard nodule in the skin. I ordered lead and opium lotion and Donovan's solution, thinking that he had phlebitis or thrombosis. Ten days later the swelling fluctuated and I aspirated 2 drachms of altered blood. A week later I felt a foreign body under the skin, injected novocain and extracted a darning needle 4 in. long and clean, though discoloured. The only explanation was that the needle had slipped from his desk into his "lap," and had been driven inwards by flexion of the thigh. His tabetic state would presumably account for his not noticing pain, though his sensibility to the pain of the events described above was normal enough. I may say that he is a sober man and the case has remained a puzzle to me. is a sober man and the case has remained a puzzle to me.

MEDICINE IN FICTION.

MEDICINE IN FICTION.

In the current number of the Newcastle Medical Journal Dr. Hugh Dickie, following in the footsteps of Sir Squire Sprigge, sets forth something of the "Nosology of the novelist," illustrated by excerpts from works by modern authors. Thus from The Great Bubylon Hotel of Mr. Arnold Bennett he culls what is probably the most complete account ever written of the symptoms of that mysterious disease "brain fever": The patient, Prince Eugen, had a flushed face and unequal pupils. He muttered and whined. When he got up he staggered and fell in a swoon. At this point his eyes closed, and he breathed through his nostrils. His flugers contracted, and from time to time general convulsions occurred. It is satisfactory to learn that prognosis in these cases is good, and that perfect recovery in body and mind is possible. After such a formidable disease the description by Hugh Conway of a patient operated on for double cataract at one sitting, with immediate restoration of sight and without the need for glasses, seems comparatively tame. Sir A. Quiller-Couch has a doctor who fortunately carries a bottle of bromide in his pocket, and when called to treat a madman who has just committed a murder, produces sleep and sanity with a dose of this potent drug. "Sapper," on the other hand, shocks the shade of Harvey by making the arteries convey to the heart a dreadful poison which has been placed upon the skin. Dr. Dickie suggests that the literary giant should consult his family doctor before committing these medical concepts to paper. In the current number of the Newcastle Medical Journal Dr. Hugh these medical concepts to paper.

AN OPHTHALMOLOGICAL CURIOSITY.

A CORRESPONDENT sends us an extract from one of the Scottish newspapers describing the impressions produced upon an American journalist by an audience with Signor Mussolini. It Duce, according to this keen observer, "has a very winsome smile, looks at you with distinct directness, has brilliant black eyes, with a trick of enlarging them, showing wide rings of white cornea around the retina." This annular cornec-retinal phenomenon has not, we believe, been described hitherto in any

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 38, 39, 40, 41, 44, and 45 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 42 and 43.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at page 251.