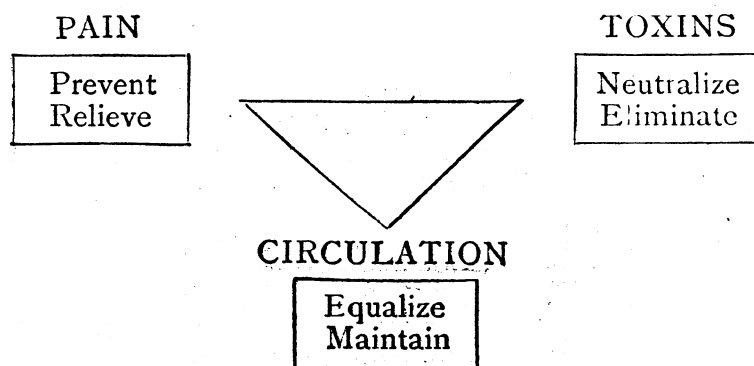


# THE TRIAD OF TREATMENT IN PNEUMONIA



Authorities assert that the symptomatic treatment of lobar pneumonia calls for applied heat for the pain and congestion, to ease cardiac activity, augment superficial circulation, with resultant contraction of deep blood vessels, and to promote neutralization and elimination of toxins.

Dyspnoea, restlessness, and insomnia are relieved—temperature reduced.



is a scientific remedy, harmless, soothing, and non-toxic, evolved and perfected through chemical and physical research, based upon practicability. It has been used with excellent results in pneumonia and congestive and inflammatory conditions for 33 years by thousands of progressive physicians.

**APPLICATION.**—Spread Antiphlogistine warm and thick over entire chest and cover with cotton-wool jacket. Repeat in about 24 hours.

*We will gladly send you a regular package with  
interesting and valuable booklet. This is free.*

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## Letters, Notes, and Answers.

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### QUERIES AND ANSWERS.

#### TRANSLUCENT TISSUES.

MR. STANLEY F. WOODWARD (laboratory assistant, Medical Research Institute, Sekondi, Gold Coast) writes in reply to Dr. S. G. Moore's inquiry (October 2nd, p. 620) that the method of Professor Spalteholz consists of injection of the vessels, followed by thorough dehydration, bleaching, and clearing by benzol and oil of winter green, and finally, mounting in this oil, glycerin, or liquid paraffin. It appears, therefore, that the method is scarcely applicable to the cornea of the living human eye.

#### SUNLIGHT CLINICS.

A CORRESPONDENT who is interested in the establishment of a sunlight clinic and children's hospital asks for advice as to the best type of lamp. Opinions, as he has found, differ widely, and we cannot profess to speak with authority, but we are advised that for general artificial sunlight baths the carbon arc type is the more efficient, inasmuch as it gives off a larger amount of rays. It compares unfavourably with the mercury vapour lamp as regards running expense, and also from the point of view of attention, the carbons requiring constant care. Also it is not suitable for local treatment, whilst the mercury vapour lamp is. The firm of W. E. Schall, 75, New Cavendish Street, London, W.1, has issued a bulletin (No. 1002) on ultra-violet therapy which would perhaps prove useful in making a choice; apart from illustrations and particulars as to cost, etc., there a few pages in which the theory and various points as to the different lamps are discussed.

#### INCOME TAX.

##### *Assessment of Practice: Cash Basis.*

"A. M. M." succeeded to a practice on September 1st, 1924, and for the year to April 5th, 1926, he was assessed on the average of two years and five months of his predecessor's earnings *plus* the earnings of himself for the seven months to March 31st, 1925—both periods being dealt with on the cash basis. The inspector has now objected to accepting the accounts for the following year (to March 31st, 1926) on a cash basis, and apparently intends to claim an adjustment, for the purpose of the assessment for 1926-27, which will cover the original seven months' account. Is this justified?

"\* \* In our opinion it is justified, at any rate for the purpose of the 1926-27 assessment. It is necessary for "A. M. M." to bear in mind that as his predecessor's collection of cash for his own services is not reflected in the amount of the profits declared for the seven months to March 31st, 1925, that amount is less than the full earnings of the practice to include the value of debts being placed on the books. There was, so far as we are aware, no such factor in the case of "C. W. S.," referred to by our correspondent. The principle involved is fairly plain. A practitioner is liable on the full earnings of the practice, whether received in cash or not; where, taking one year with another, the cash receipts fairly reflect the gross earnings, then there is no reason why troublesome and difficult estimates as to the probable value of outstanding debts should be necessary. But when the fundamental condition fails the cash basis cannot properly be insisted upon—especially as a practitioner ceases to be liable on his receipts as soon as he retires from the practice.

#### *Motor Car Transactions.*

"L. S. G." bought a 11.9 h.p. X car in December, 1922, for £340 (present-day price £275) and sold it in December, 1926, for £90, buying a 14-h.p. car of similar make for £295. What allowances are due?

"\* \* (1) Depreciation allowance for 1925-26 at 20 per cent. on, say, £200—that is, £40; for 1926-27 on £200-£40=£160—that is, £32; for 1927-28, £295 at 20 per cent.—that is, £59. (2) Obsolescence allowance to be deducted in computing the amount of the profits for 1926-£275, less £90=£185, less depreciation allowances on car displaced—that is, £72—that is, £113.

#### *Assessment of Garage.*

"H. K." has rented a piece of land on a seven years' agreement for £3.3s. per annum and erected thereon a garage at a cost of £75. The local authorities' permission was granted as for a temporary structure only and must be renewed annually. Is the property assessable to tax on the annual letting value, or merely on the amount of the rent?

"\* \* In our view on the full letting value, assuming as we do that the structure is built into or rests directly upon the soil. The rental value placed upon it, however—namely, £18—seems high, as compared with the cost and the rent paid, but we have, of course, no means of judging the local demand for garage accommodation.

### LETTERS, NOTES, ETC.

#### MINERS' SHORTER HOURS.

DR. J. M. MACPHAIL (Middlesbrough) writes: Dr. Arbour Stephens's conclusions (November 13th, p. 906) make one think, be his statistics right or wrong. In the industrial North the men feel that with modern speeding-up men of over 50 years are not likely to be much in demand. It has been a pleasing theory for many years amongst those who do not overwork that "work never kills, but worry." Yet a good worry may even keep people alive. I have seen many deaths due to hard work and but few to worry.

#### NOMOGRAPH FOR THE DUBOIS FORMULA.

DR. JAMES KERR (Colinton) writes: Attention has been called by Dr. W. M. Feldman to omission of his name or any reference in connexion with a nomograph used on page 97 of the first issue of my recent book on *The Fundamentals of School Health*. This was a pure accident, due to transfer of the figure from the chapter on "statistics" to that on "nutrition." In a work where there are some thousands of references some errors of omission or commission were almost bound to occur. In this case the omission was dropping of the reference (*Lancet*, 1922, i, 273).

"\* \* A review of Dr. James Kerr's large and important work was published last week (p. 1184).

#### VERMINOUS HOSPITALS.

MR. A. MCKIE REID, M.C., M.B., F.R.C.S. (Liverpool), in the course of a note on his own experiences, writes: Mr. Bishop Harman, in his article on "The modern hospital conception" in your issue of November 27th, refers to verminous hospitals of a bygone age, and states that "to-day we know nothing like them," citing as the last recorded example a "buggy" hospital in South Africa during the war in 1900. For many nights in August and September, 1918, when in No. 11 lazaret in Spandau, near Berlin, as a wounded prisoner of war, my sleep was disturbed and prevented by bed-bugs. I caught, identified, and destroyed many and displayed them to the German authorities, whose invariable reply was a shrug of the shoulders, and by whom no action whatever was taken. Later, at Beeskow-in-der-Mark, Brandenburg, I found the beds infested by fleas.

#### AN ADVERTISEMENT AGENT.

WE are informed by Dr. Kerr, M.O.H. Newcastle-on-Tyne, that a person representing himself to be an agent for "Valdar's Medical Blue Book" (177-8, Fleet Street) has recently called upon the manageress of a nursing home in Newcastle, stating that he had a list of nursing homes divided into "good" and "bad," and inviting an advertisement of the home in the "Blue Book." He appears to have stated that the classified list had been supplied by the medical officer of health, but Dr. Kerr informs us that he did not supply it. There seems some reason to believe that an agent of the book has been canvassing in London, and it is possible that he may have extended his activities to other towns. The Headquarter offices of the British Medical Association know nothing of the project.

#### VACANCIES.

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

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 260.