source is κοιλία, a word variably meaning belly, stomach, or intestines, and therefore probably less suitable for surgical terminology than λαπάρα, which denotes the superficial soft parts between ribs and hips—a favourite target of the Homeric heroes, whose guts prolapsed through wounds of it. In any case, laparotomy is sanctioned by usage.

SINUSITIS.

DR. A. B. KEITH WATKINS (Newcastle, N.S.W.) writes with reference to a letter by Dr. Sydney Pern of Melbourne (JOURNAL, September 17th, p. 518) to say that he has given colloidal manganese an extensive trial, using different preparations in various doses, with the disappointing result that no cases of definite antral, frontal, or sphenoidal sinusitis were cured or more than temporarily improved, except in children, where a few examples of low-grade antral infection with a discharge, chiefly mucoid, completely cleared up. Dr. Keith Watkins asks for information on the following points: "(1) Which particular preparation of collosol manganese does Dr. Pern use? (2) How he determines the dose, frequency, etc., in each case? (3) What accessory treatment he gives? (4) How long he keeps his cases under observation before a cure is pronounced?" Dr. Keith Watkins adds that he has found the greatest help, apart from operation, from the use of autogenous vaccine.

A PERSONAL EXPERIENCE OF SPINAL ANAESTHESIA.

"H. B. P." writes: After reading (November 12th, p. 878) the report of the discussion at the meeting of the Section of Anaesthetics of the Royal Society of Medicine it occurred to me that my experiences, as a medical man, after an operation in the course of which spinal anaesthesia was procured, may not be without interest. Early in February, 1926, when 66½ years of age, I underwent complete removal of the rectum for carcinoma. A general anaesthetic was given, and towards the close of the operation the theca was injected. Immediately following the operation I had complete retention of urine lasting for three weeks, at the end of which period this gave place to incontinence. After ten months I had complete control of the bladder by day, but the nocturnal incontinence still persists (twenty-one months). In the first week in May, 1926, I had a suprapubic cystostomy performed to relieve renal back pressure, and for two months wore a Hamilton Irving suprapubic apparatus. Cystoscopy in August, 1926, showed the bladder to be perfectly healthy and the prostate normal in size. At present I have a urinary infection due to *B. pyocyaneus*. On recovering from the general anaesthetic I had no feeling in my legs, neither could I move them for some hours. Six days later I had severe pain in both legs which disappeared after a few days, when my legs and thighs commenced to atrophy. In May, 1926, shortly after the cystostomy, I found it difficult to extend my legs, which were flexed on the thigh at an angle of about 45 degrees. The question of forcible extension was then discussed but postponed, as I was regarded as too weak for an anaesthetic. From this date on my legs gradually improved, until in June, 1926, I was able to stand and walk a little with assistance. In the spring of 1927 I walked slowly as much as six miles on end, but since then I have slowly become more and more helpless, until now I am completely confined to bed. At intervals since the operation I have had an irregular temperature. From a neurological standpoint the present condition of the limbs is: "*Motion:* All movements of lower limbs present. Extreme weakness. *Sensation* to pinprick, vibrations, sense of position and movement all normal, blunted to heat and cold. No muscle or tendon tenderness. *Reflexes:* Knee-jerks absent; slight contraction palpable in quadriceps on essaying the test. Ankle-jerks very slight. Plantars are flexor, and cremasteric reflexes absent. *Trophic:* No bedsores. Muscular tone very poor, muscles extremely flabby. Thighs and legs wasted. The patient states that the right leg has always been the weaker, but no difference was found on examination."

PREVENTION OF EYE INJURIES.

DR. J. B. PIKE (Loughborough) writes: I have repeatedly striven at the Board of Trade and in the press to direct attention to the prophylaxis of injury to the eye by foreign bodies. The remedy, though obvious, is frequently overlooked. What seems to be required is that all engineering firms shall supply triplex glass protectors for the eyes, and that in case of accident due to the want of this simple precaution no compensation shall be awarded.

INCOME TAX.

"B.H." deducted subscriptions to some professional societies which issue journals dealing with his particular subject, but the inspector of taxes has refused to allow the deductions, relying on Mr. Justice Rowlatt's dicta in Simpson *v.* Tate. Subscriptions to societies, such as the British Medical Association, have, of course, been allowed.

*** The case quoted dealt with an assessment under Schedule E, the governing section being Rule 9, which allows the deduction of money expended "wholly, exclusively, and necessarily in the performance of the duties of the office or employment." "B. H." is assessed under Schedule D, and the relevant section, Rule 3 of Cases I and II, is somewhat differently worded—"no sum shall be deducted in respect of any . . . expenses not being money wholly and exclusively . . . expended for the purposes of the . . . profession." It will be seen that under Schedule D the incurring of the expenses is not required to be "necessary." We suggest that our correspondent might remind the inspector that Mr. Justice Rowlatt was dealing with the stringent Schedule E rule and not with expenses allowable for Schedule D purposes; but we must admit that little, if any, emphasis was laid on the "necessary" stipulation, and the principle of Mr. Justice Rowlatt's decision seems to have considerable application to Schedule D. At the same time it may well be that it is less rigorously applied in practice to Schedule D.

Cash Basis.

"J. J." explains that he is being pressed to supply particulars of his "earnings" as distinct from the excess of his cash receipts over payments made for professional expenses. The partnership deed requires the books to be kept on a cash basis.

*** We have always understood the attitude of the Revenue authorities to be that while they regard the earnings basis to be technically correct—as we must admit it is—they are prepared to accept the cash basis as being equitable in the long run, and we consider that "J. J." would be justified in pressing his point by requesting the hearing of his appeal by the district or the special commissioners. Two points should not be overlooked: one, that the cash basis is indefensible if the income of a particular year, as a single unit, is the important factor, as in the case of a new practice; the other, that on the basis of "earnings" a deduction should be made for specific debts believed to be wholly or partially irrecoverable.

LETTERS, NOTES, ETC.

MALFORMATIONS OF THE STERNUM.

DR. D. OWEN WILLIAMS (Glandyfi, Cardiganshire) writes: The memorandum about a cleft sternum (JOURNAL, October 15th, p. 687) reminds me of two malformations of the sternum which I have seen during recent years. In one case the ensiform cartilage is considerably enlarged and thickened and feels hard, as if ossified, but of this I am doubtful; a doctor who saw it along with me some time ago thought that this was so, and that it was an exceptionally rare condition. In the other case the lower two-thirds of the sternum are depressed, being indented for at least 1 in. in depth, almost displacing the anterior mediastinum, and it is probably due to a rickety condition, although this is the only sign present in the chest.

CROSSED LEGS AND DEFORMITY.

DR. R. TURNER (London, W.C.) writes: Having attended a very large number of newborn infants I have observed that the habit of crossing the legs in the lower third is very common among them, and that the *habit tends to persist.* As a result the legs become bowed, and this condition is, I think, often mistakenly thought to be due to rickets as the child gets older. If the habit is counteracted at an early stage by the simple device of putting a small soft cushion between the infant's legs and feet the legs straighten early and easily.

TREATMENT OF TONSILLITIS.

DR. SYDNEY PERN (Melbourne, Victoria) writes: Having for the last ten years been impressed by the enormous amount of sickness produced by infection in tonsils which in the past have been, and still are, looked upon as normal, I tried to find some method of cleaning up these infections, as, failing this, it meant that 75 per cent. of the people would have to lose their tonsils. Being somewhat impressed by the work done by Drs. Murphy, Witherbee, Craig, Hussey, and Stern at the Rockefeller Institute for Medical Research in 1919, I gave their treatment by doses of *x* rays a trial, with varying results; to this I added exposures to ultra-violet light to the tonsils and the high frequency current, the former to bring about local reaction, the latter to help to sterilize the surface of them. Vaccines cultured from stabbing the tonsils with a fine capillary tube helped, but of late I find that, splitting down obvious crypts, keeping them open, and employing a solution containing iodine gr. 120, zinc iodine gr. 160, glycerin to 2 ounces to swab them out with, they very soon cleaned up and remained healthy. As there are no nerves in the tonsils, these crypts can be split without even cocainizing them, care being taken not to cut the anterior pillars of the fauces. *X*-ray treatment is done once a fortnight on each side, the rays being directed behind the angles of the jaws. The high frequency and ultra-violet light treatment is employed thrice a week for the first few weeks, then twice a week for eight or ten weeks. This is usually sufficient to complete the cure. Having done many hundreds now, I am satisfied there are very few tonsils which cannot be freed from infection by these methods. The full details are published in the *Medical Journal and Record* of New York, August 17th, 1927.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 *231*.