

month, but should reside under Mrs. Bardell's roof and pay her £15 a month for board and lodging, then he would have been liable to income tax on the full £50 per mensem. It is a point which prospective assistants or their principals might keep in view when entering into a service agreement.

Income Taxed before Receipt.

"V. V. V." explains that, in declaring his private income, he gave the amount for the year ending December 31st, 1927, and has now received a letter requesting detailed particulars for the year to April 5th, 1928, for his own and his wife's taxed income.

* * It is not quite clear by whom the request is made, but assuming that it is made by the authorities dealing with super-tax, we fear that our correspondent must comply. Where income of that kind is concerned, April 5th is the correct terminating date—the choice of December 31st or any other date applies to professional earnings. The authorities have no specific authority to ask from what source "V. V. V.'s" daughter obtained her £400 capital, but a refusal to inform them that it represents gifts received in childhood—and thereby to dissipate any erroneous idea they may have—for example, that it represents accumulated earnings from some unknown source—is perhaps unwise.

Sale of Practice.

"A. M. B." expects to transfer his practice as from August 1st next. His past returns have been calculated on the basis of cash receipts for the calendar year.

* * The precise method of adjustment depends to some extent on the decision of the Board of Revenue, who have some statutory authority in the matter, and as the question is a new one, we have as yet no definite guidance. It seems, however, probable that our correspondent's liability for the four months to August 1st, 1928, will be regarded as determined by four-sevenths of his earnings for the seven months to August 1st, 1928, those profits being calculated on the cash basis as regards receipts. As regards the year to April 5th, 1928, it is similarly probable that the revised liability—if an occasion for revision is considered by the authorities to have arisen—will be based on (1) the remaining three-sevenths plus (2) nine-twelfths of the year to December 31st, 1927. "A. M. B." might usefully approach his local inspector of taxes to ascertain his views as to the basis and method to be applied.

LETTERS, NOTES, ETC.

TREATMENT OF A SWALLOWED FOREIGN BODY.

DR. A. F. DOYLE (Wirksworth) writes: The following case is, I think, worthy of record, since it provides an alternative treatment in the case of a swallowed foreign body, a very common occurrence amongst children. The patient, my own child, a girl aged 4, swallowed a large gold sleeve link, one end of which was sharply pointed; I was very anxious on account of the risk of perforation of the gut. As an alternative to the stodge and indigestible diet usually recommended in such cases, I administered "normacol" in 2-drachm doses eight-hourly; the foreign body was passed in thirty-six hours, without the least difficulty or pain, embedded in the gelatinous mass of normacol. This vegetable product, I may add, owes its laxative action to the fact that it swells to an enormous size on coming in contact with water.

TREATMENT OF PHTHISIS: A SUGGESTION.

DR. J. M. THORNE (Bletchworth) writes to suggest that in early pulmonary tuberculosis treatment by fresh air, rest, and dieting might be associated with the performance of incisions over one or more ribs, the wounds being prevented from healing at once by the insertion of gauze strips, thus promoting the free flow of lymph and serum. He thinks that the effect of healing wounds, as in Albee's bone-grafting procedure, may be an important factor in the treatment of tuberculous foci, the formation of serous fluid with its antigenic content helping to check the progress of tuberculous disease elsewhere in the body.

SEA-SICKNESS.

FLEET SURGEON W. E. HOME writes: Dr. Elliott's letter on sea-sickness (June 23rd, p. 1089) reminds me of old times. I was first sent to sea in a big, steady battleship in the Mediterranean, and suffered little, and was best treated with highly spiced food (cayenne pepper) after gastric relief had been attained. In a yacht, where not being on duty I could treat myself as I chose, I found the hypodermic injection of 1/4 grain morphine a comfort, tiding me over till tolerance was attained. Later, in a small gunboat in bad weather off the coast of Nova Scotia, I was very miserable one afternoon, and promised myself that nothing should take me from the wardroom on the upper deck. However, a marine wanted a tooth extracted, and I had to go down to the stuffy steerage, inwardly protesting. The marine lost his tooth, I lost my sea-sickness, and it has never come back so badly since, not even in the same gunboat, hammering against the sea of the north-east trade, on passage from Jamaica to Trinidad. Yet on our seventh day out an artificer complained

he had had no food since starting: half an ounce of Worcester sauce put him right, also many patients subsequently. The Service treatment for sea-sickness is work, and a good treatment too, as I found it. Lord Exmouth in 1793 took the French *Cleopâtre* with the *Nymphé*, whose newly raised crew were mostly landmen—Cornish miners. It was noted that during the action they forgot their sea-sickness, but that they relapsed when the fighting was finished.

NEWSPAPER MEDICINE.

MR. BASIL HUGHES, D.S.O., F.R.C.S. (Bradford), writes: Is not it time we called a halt to certain articles relating to health and disease which are appearing almost daily in the public press? These effusions nearly always involve mention of the name and opinions of some physician or surgeon who may or may not be known to the general public. The *Daily Mail* of June 19th contains a leading article emphasizing the views of Sir William Arbuthnot Lane on the method adopted by the Chinese in coping with illness. To quote a few lines: "The system of calling in the doctor when a breakdown occurs, with the possibility of all the heavy expenses of operations, nurses, and nursing homes, is one which, as Sir William says, may cripple for years the financial position of those who are in moderate circumstances. The alternative system avoids much of this heavy expense, and is specially welcome to the medical profession." Were these the views of Sir Arbuthnot Lane when he was in his hey-day as an operating surgeon, or are they his views of more recent years, or are they merely the *Daily Mail's* views of his views? Does the last sentence imply that the alternative system would be more welcome to the general practitioner when the surgeon's interference could be dispensed with? This would be, of course, the ideal.

POSSIBILITIES OF ORAL INFECTION.

MR. A. E. SAWDAY, F.R.C.S. Ed. (Derby), writes: We hear much of the effects produced by organisms which enter the body via the mouth. I wish to draw attention to two factors, both remediable, which are possibly of no little importance in the spread of disease. It is a lamentable and disgusting fact that 99 out of every 100 shop assistants put their fingers to their mouths before picking up wrapping paper, and indeed in many cases before handling articles of food. Considering the prevalence of oral sepsis this widespread habit cannot fail to infect food with streptococci and other organisms, and is possibly a factor in the spread of tuberculosis. The handling of food in shops at all is entirely undesirable, and could easily be obviated by the provision of suitable tongs for the purpose. Another means by which disease may be spread is the use of infected spoons and forks. These receive a very perfunctory cleansing, which would be considered entirely inadequate for a spatula or other instrument used in the mouth; they could easily be boiled, and I look forward to the time when all respectable restaurants and households will keep a sterilizer for this purpose. Knives with metal handles could be similarly treated, but as they do not (or should not) enter the mouth, they are of less importance. The spread of syphilis by infected spoons and forks is a very real danger.

TREATMENT OF CANCER BY INJECTIONS OF PERITONEAL FLUID.

DR. SYDNEY PERN (Melbourne, Australia) writes: In your issue of February 4th (p. 204) appeared a letter by Dr. J. B. Tomblinson describing two cases of inoperable cancer greatly benefited by injections of blood or peritoneal fluid subjected to the tungsten arc lamp. In the hope that others will give the method a trial I record the following case. The patient, aged 52, was found at operation to have an inoperable carcinoma, involving almost the whole stomach. When I saw him he could just swallow a few teaspoonfuls of liquid and retain only a very little. His weight was 12 st. 8½ lb. on March 22nd, when he received his first injection; on April 24th it had fallen to 11 st. 4 lb. after the second injection. He was feeling better and taking more food. He had a distinct feeling of well-being and his complexion was becoming pink, instead of the previous very earthy colour. On May 21st, when he had his fifth injection, his weight was 11 st. 8½ lb. He was eating two eggs and a plate of bread and butter for breakfast, brains and vegetables for dinner, could take a pint bowl of bread and milk at a sitting, eat a banana, take a glass of claret, and enjoy a cigarette. From being hardly able to crawl, he can now walk about for the best part of the day without fatigue. He has gained 4 lb. in the last month and has had six teeth extracted in that time, two at one sitting and four at the other, which, in his previously weak condition, would have affected him seriously. He is retaining all his food now, but about once a fortnight he brings up some bile. What is going to be the end it is impossible to say, but I will report later.

CORRIGENDUM.

DR. C. MERLIN EYNON asks us to correct a mistake which occurred in the typescript of his memorandum published on July 7th (p. 14). The title should have read: "A case of musculo-cutaneous nerve paralysis."

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 48, 49, 52, 53, and 54 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 20.