

useful to check the amount arrived at—but it has to be remembered that those figures would presumably cover owner's profit and expenses of management, which do not arise on the present facts of the case. The amount deductible is a reasonable proportion of the rates paid on the premises of which the garages form a part and of the net Schedule A assessments also. Those assessments will include the ground rent payable, which, therefore, cannot be reckoned as an additional expense. If the surgery garage is separately assessed, that will, of course, simplify the calculation. Repairs, and any other expenses specifically relating to the garages, will obviously need to be included.

#### *Benefit of Free Board and Lodging.*

"F. V. D." asks for a reference to the leading case referred to in an income tax reply in our issue of July 14th.

\* \* The decision of the House of Lords in *Tennant v. Smith*, [1892] A.C. 150, is the authority for the proposition that an advantage not convertible into cash is not assessable to tax. The distinction between such a case and that where a salary is paid after a deduction for cost of lodging, etc., as provided by the agreement for service, was dealt with in the Divisional Court in the more recent case of *Cordy v. Gordon*, [1925] 2 K.B. 276.

#### *Change in Proprietorship: Cash Basis.*

"DORSET" explains that up to a date in June there were four partners in the practice, but one partner died and the practice has since been carried on by the remaining three. As a result, if the present proprietors join with the executors of the deceased partner they may now require the income tax assessment for 1928-29 to be treated as if the practice had ceased and been recommenced. If they do so, can they discard the cash basis as regards the "new" practice.

\* \* We know of no reason why the cash basis should be continued, and if it is dropped, and the legally correct method of gross bookings, less a specific deduction for bad debts, substituted, the revenue authorities cannot claim to bring in the old debts as chargeable to tax in the hands of the "new" firm. They could presumably claim that the past assessments should be revised to put them on the basis of bookings, on the ground that if the cash basis is abandoned the new basis should be applied to all the years now within the assessment time limit of six years. But if the practice has been fairly constant during that period, the result would not be very substantial. It should, perhaps, be pointed out that if 1927 was a "good" year, the deceased partner's executors may be unwilling to join in the requisition, as it would involve them in an increased payment of tax for 1927-28.

### LETTERS, NOTES, ETC.

#### *THE "MEDICAL DIRECTORY."*

THE Editors of the *Medical Directory* inform us that their annual circular has been posted to each member of the medical profession. Should any form not have reached its destination, they will be glad to send a duplicate. They hope that completed forms may be sent to them at 40, Gloucester Place, Portman Square, London, W.1, by an early post.

#### *MEDICAL TREATMENT IN CHINA.*

FLEET SURGEON W. E. HOME (Kew) asks whether there is any truth in the oft-repeated story that the Chinese, so long as they are well, pay retaining fees to their doctors, which are discontinued during illness. He adds that his Chinese informants—one, a Manchou lady, formerly on the staff of the old Empress—declare that they have never heard of the system. He suggests that some medical missionary might be able to supply first-hand evidence to settle the question.

#### *MOHAMMEDAN PILGRIM SHIPS.*

DR. RISTÉARD MAC EÓIN (R. A. Johnson) writes from Trichinopoly, South India: With regard to the letter of "Port Said" (May 26th, p. 930), I served as surgeon on a cargo boat in 1924 which carried about 1,000 pilgrims from Singapore to Jeddah. The pilgrims were housed for the most part in space which is ordinarily occupied by cargo; temporary latrines and cook-houses were erected, and rations of fresh water and firewood issued. All foodstuffs were carried by the pilgrims themselves. An adequate supply of medicines was provided by the company. The ship's officers were attentive and considerate. Deaths during the voyage were nil. The daily sick rate was about 10 per 1,000, of which about 3 per 1,000 were too ill to walk to the dispensary. I might mention that the company with which I served—the Blue Funnel Line—has the reputation of being the best English company in the pilgrim-carrying trade. I agree with Dr. Pope (June 9th, p. 1007) that conditions of health on the return journey from Mecca are always much worse, and that much of the sickness on the westward journey is due to many invalids and feeble old people undertaking the pilgrimage. They are not refused a passage for that reason, unless their disease be infectious. One of my pilgrims walked aboard at Singapore

during an attack of acute lobar pneumonia. Only one pilgrim was rejected by me at the embarkation port—an infant suffering from ophthalmia neonatorum. I understand that pilgrim ships sailing from Dutch ports are subject to strict regulations as regards the housing and comfort of pilgrims. Mohammedans living under English rule are not, so far as I am aware, given any such protection. The only restriction I know of in their case is a rule forbidding the carrying of more than 1,000 pilgrims under the care of one surgeon.

#### *INSULO-PATHIC SYNDROMES.*

IN the course of an address to the New York Academy of Medicine on the endocrine glands in relation to infancy and childhood, Professor L. F. Barker of Baltimore, after referring to the now well known syndrome of hypoglycaemia after a dose of insulin, has discussed the spontaneous hypoglycaemia, which is perhaps due to a pathological oversecretion of insulin. In adults carcinoma of the islets of Langerhans has been incriminated as causing "hyperinsulinism and hypoglycaemia" (Wilder), and in Professor Barker's clinic a patient with frequent hypoglycaemic crises, attributed, after blood-sugar estimations, to overactivity of the islets, was operated upon by Dr. Finney, who removed the part of the pancreas where the islets were most numerous; the result was that the hypoglycaemic tendency was definitely diminished and the general condition much improved. This case is to be published in fall by Drs. Sprunt and Trescher, and is obviously of much interest, as bearing not only on the possibility of a disease of the islets of Langerhans analogous to exophthalmic goitre, but on the way in which advances in treatment may stimulate, by their untoward results, investigation into previously unrecognized forms of disease.

#### *A BEGGING LETTER FRAUD.*

EVIDENCE of a systematic begging letter campaign directed against members of the medical profession was given at Cardiff in a case in which Jean Muriel Atherton, 22, was sentenced to twenty-one days' imprisonment for attempting to obtain 30s. by false pretences from Dr. Sydney Bingham of Alfreton. It was stated that the accused sent Dr. Bingham a letter saying that her father was a former medical student of the same hospital, and continuing: "He died a year ago of consumption and his allowance died with him. I am nearly desperate with worry, as I have no relative to turn to." The letter then asked for 30s. to enable the writer to travel to Llandudno, where she had been offered a post. It was shown by the prosecution that the girl's father was alive, and had lived with his daughter for some years. The police stated that they had had complaints from seventeen doctors who had received similar letters, and that the girl had previously been convicted for obtaining charitable contributions by fraud. In the *Journal* of August 13th, 1927 (p. 290), we published details of a begging letter received by a London medical man from Cardiff, and evidently from the same person, appealing for help for the writer's family. The recipient in each case was told "you will probably remember him" (the father of the writer), but according to the earlier letter the father was not yet dead, although seriously ill with consumption. As a rule, only a small minority of those who receive begging letters trouble to inform the police, even when they suspect the nature of the appeal. If seventeen complaints have been received at the Cardiff police station, it is probable that a much larger number of letters have been sent out, and that others will follow in due course when Miss Atherton is at liberty.

#### *ACCIDENTS WITH RAILWAY CARRIAGE WINDOWS.*

DR. B. W. RYCKROFT (Bradford) writes: The holidays call attention to accidents peculiar to such times; one of these is that caused by a person thrusting his head through the centre pane of a railway carriage window under the impression that the window is lowered. Such accidents are most common in persons who are completing a long journey and sleeping in snatches. On awakening they become apprehensive as to their exact situation and attempt to look out of the window. Their accommodation has not time to adapt itself for the glass window. Added to this, the uniformity of clear glass makes the synergy of accommodation and convergence peculiarly difficult. I suggest that all the centre panes of railway carriages should bear some prominent object embossed or engraved upon them, about 6 in. below the upper crossbar, which would act as an object of fixation and serve to stimulate the accommodation. Two of these accidents have been recorded in the past week.

#### *ANGOSTURA BITTERS.*

MESSRS. HENDERSON AND CO. (LONDON), LTD., write with reference to a note on this subject in the *Journal* of June 2nd (p. 956): Angostura bitters do not contain, and have never contained, any angostura bark. The name "angostura" is derived from the fact that the bitters were originally manufactured as far back as 1824 in the town in Venezuela then called Angostura. The name of the town was changed by official decree in 1846 to Ciudad Bolívar, but the old name was still used for the bitters.

#### *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, 44, 45, and 46 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 88.