

ARRANGEMENTS have been made for the exhibition at post offices of lists of the names and addresses of infant welfare centres and ante-natal clinics. Postmasters at Crown post offices have been instructed to do so and sub-postmasters at offices where postal work is performed under contract have been requested to co-operate. The Ministry of Health therefore suggests (in Circular 911) the local authorities should prepare such lists and arrange for their exhibition. Nothing beyond the names and addresses of centres and clinics should be given in the list, which should be printed on cardboard not exceeding foolscap size.

IN the recent special distribution of the Wells legacies, King Edward's Hospital Fund for London set aside a grant of £10,000 towards the building fund of the King George Hospital, subject to certain conditions, and the King's Fund has been informed that an appeal will shortly be made for public support for the establishment of the hospital. The scheme submitted to the King's Fund contemplates the provision of additional hospital accommodation for the parts of Essex immediately to the east of London, including the area in which this is particularly needed owing to housing development since the war. The King's Fund proposes to summon a conference with a view to facilitating the execution of the scheme.

A COMBINED medical, electrical, and pharmaceutical congress and exhibition will be held in October in Mexico City, under the auspices of the President of the Republic, the Mexico Medical Association, National University, Health Department, and the Mexican Society of Electro-Radiology. Further information may be obtained from the managing director of the exhibition, Apartado 982, Mexico, D.F.

THE late Inspector-General Henry Hadlow, R.N., who died in November last, aged 92, has bequeathed £10,000 stock to Epsom College for the creation of a pension fund for medical men and their widows, £8,560 to the Royal Portsmouth Hospital, and £100 to the Portsmouth Eye and Ear Hospital.

THE eighth Congress of the German Pharmacological Society will be held at Hamburg, under the presidency of Professor E. P. Pick of Vienna, from September 12th to 15th. September 13th will be devoted to discussions on the work of the heart and vessels in honour of William Harvey, when papers will be read by Liljestrand of Stockholm, Jarisch of Innsbruck, Straub of Göttingen, Anrep of Cambridge, and Mansfeld of Pécs. On the 14th papers will be read on modern industrial intoxications by Flury of Würzburg and Zangger of Zürich, and on the 15th Barger of Edinburgh will read a paper on ergot bases. Further information can be obtained from Professor H. Wieland, Pharmacologisches Institut, Heidelberg.

## Letters, Notes, and Answers.

ALL communications in regard to editorial business should be addressed to **THE EDITOR, British Medical Journal, British Medical Association House, Tavistock Square, W.C.1.**

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The address of the Irish Office of the British Medical Association is 16, South Frederick Street, Dublin (telegrams: *Bacillus Dublin*; telephone: 62550 Dublin), and of the Scottish Office, 7, Drumsheugh Gardens, Edinburgh (telegrams: *Associate, Edinburgh*; telephone 24361 Edinburgh).

### QUERIES AND ANSWERS.

#### DRESSING FOR FISTULA.

**DR. A. V. RUSSELL** (Llanidloes) writes: Has "R. F." who asked for suggestions for a suitable dressing for a patient with a small intestine fistula, tried kaolin? Colloidal kaolin, worked into a stiff paste with the addition of glycerin and applied to the inflamed skin round such a fistula, has, to my knowledge, acted like a charm. This dressing acts by adsorption of the digestive enzymes.

#### THYROID EXTRACT FOR ANEURYSM.

"M.D." would be glad to hear of any experience of thyroid gland extract in the treatment of thoracic aneurysm—used with the object of lowering blood pressure and assisting blood coagulation.

#### CORNS.

"J. J. K." writes in reply to "H. A. A." (July 14th, p. 85) to suggest the following method of relief for corns on the soles of the feet. Wear an inner cork sole in the shoes and cut out from this a shallow excavation, with shelving edges immediately below the corn. The writer says that he has found this device, combined with the application of a saturated solution of salicylic acid in collodion, most successful.

#### INCOME TAX.

##### *Falling Income.*

"R. E. L." states that his "income for the year 1928 will certainly be less than the amount estimated on which I paid the tax last month." Can he claim any refund.

\* \* The inquiry is not entirely clear. The tax recently paid is presumably the second instalment of the tax assessed for the year to April 5th, 1928, the correct basis for which in normal circumstances would be the amount of the income of the year 1926—that is, the previous year to the year 1927–28. If the tax has been assessed on that basis and not on any "estimated" amount, then no revision of that assessment can be obtained. Similarly, as regards the year ending April 5th, 1929, the assessment should be made on the amount of the income of 1927, and remains unaffected by any increase or decrease in 1928. It should be borne in mind that income tax is paid for any particular financial year on an artificial statutory basis, but it is paid for that year, and the tax is not strictly a deferred tax on the income of the basis year. The above observations do not necessarily apply to the first or final years of the taxpayer's possession of the partnership share or practice.

##### *Depreciation of Car: Private Use.*

"H. C. P." explains that his car is to some extent used for pleasure, and the authorities have claimed to restrict the depreciation allowance accordingly.

\* \* The claim cannot be refuted. If, say, 10 per cent. of the car's mileage is for private purposes, then 10 per cent. of the whole cost, including depreciation, cannot properly be charged against the professional earnings. We are hardly in a position to say whether "it is now the general practice to knock off this depreciation," but it seems at least to be not uncommon.

## LETTERS, NOTES, ETC.

### FRACTURE OF CERVICAL VERTEBRAE.

**DR. K. T. RAMCHANDANI** (Hyderabad, India) writes: Sir William Wheeler's case of fracture of the cervical vertebra, reported in the *Journal* of March 31st, p. 553 prompts me to record a similar case, in which a necropsy was performed at the Civil Hospital, Hyderabad, Sind, on May 19th. A dead body was sent with the history that death had occurred in the course of a struggle, in which the man had been forcibly thrown against the ground in such a way that the head was bent forwards, causing hyperflexion of the neck. No information is available as to what happened to the man before death beyond a verbal statement that he had asked for drinking water and that he could not move his arms, indicating that he was conscious and had brachyplegia (presumably also paraplegia) after the injury—a feature reported also in Sir William Wheeler's case. On opening up the vertebral column "sprain fracture" of the fifth and sixth cervical vertebrae, similar to that found in Sir William Wheeler's case, was seen, the disc between the two vertebrae having been torn open. Some small fragments of bone were detached and were found in the soft structures close to the site of injury, but none was pressing upon the cord, which appeared intact. On making a transverse section of the cord and displacing it upwards, no projection was felt underneath it indicating any dislocation of the vertebrae. This case seems to support the reasonable theory of Sir William Wheeler—that the trauma to the cord on such occasions is analogous to that produced by overstretching of the brachial plexus or of the musculo-spiral nerve, inasmuch as in both cases the lesion was situated below the site of emergence of the phrenic nerve (third vertebra) and there was no apparent compression of the cord, though death ensued in both cases. My thanks are due to Major M. J. Holgate, I.M.S., for permission to publish this note.

#### VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 33, 39, 42, 43, and 44 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 40 and 41.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 100.