

INCOME TAX.

Use of Residence; Book Debts.

"N. H." explains that his house was acquired solely for professional use and that his family live elsewhere. Separate waiting rooms are used for private and panel patients, and one bedroom is set aside for the use of patients. He also inquires as to the necessity for bringing into the account outstanding professional book debts.

* * It certainly seems that "N. H." uses his house for professional purposes to a greater extent than usual, and we think he should press for the allowance of two-thirds of the rent, rates, etc. With regard to the book debts, "N. H." cannot legally claim to be assessed on the basis of cash receipts only, but a deduction should be made in respect of the debts—or portions of debts—that are considered to be irrecoverable. The dictionary definition of "earn" does not really help the legal argument. It is settled law that the probable value of fees obtainable but not received must be brought into the income tax computation.

Expense of Indoor Assistants.

"T. M." employs two qualified indoor assistants. How much can he regard as expended by him on their maintenance? The inspector of taxes considers £100 each adequate, but the previous inspector allowed £20 for one assistant.

* * Circumstances vary so much that it is impossible to lay down any definite guidance. If the £100 each is to cover share of rent and rates and domestic service, laundry, etc., it hardly seems enough. Actual food costs can, no doubt, be estimated fairly closely by Mrs. "T. M."

LETTERS, NOTES, ETC.

MEDICAL EDUCATIONAL WORK.

MR. KENNETH WALKER, F.R.C.S., and Dr. A. H. HARKNESS (honorary medical secretaries of the British Social Hygiene Council) write: Owing to the growing work of this council it has been found necessary to obtain the services of a whole-time salaried medical secretary who is able to undertake medical educational work in connexion with the general organization of the council in all parts of the country. The work of the medical department is under the direction of the honorary medical secretaries and the medical advisory board. The medical secretary would also give assistance in the general work of the council. As this entails a considerable amount of public speaking, preference will be given to those accustomed to handling both medical and lay audiences. The post would give scope for anyone interested in research on venereal subjects, and would probably be suitable for a younger man retired from one of the Services. [Further particulars are given in our advertisement columns.]

TREATMENT OF WHITLOW BY X RAYS.

DR. W. J. B. BURKE (Bordeaux) refers to the remark by Dr. A. A. Masser on September 24th, 1927 (p. 573), that he had been unable to find any reference in the literature to the therapeutic action of x rays in septic or inflammatory conditions. Dr. Burke writes: As I have had some experience of this method of treatment, I wish to record a few observations. In 1907 an English lady in Manila consulted me for a whitlow in the right middle finger. The finger was considerably swollen; two or three red streaks were visible on the forearm and arm, and a gland was palpable in the axilla. I made a small incision in the pulp of the finger, and, after evacuating the pus, I applied x rays for ten minutes to the finger and then dressed the small incision antiseptically. The next day I applied the x rays to the bend of the elbow, the forearm being slightly flexed, hoping that the arm and forearm would thus benefit by the application. The rays were again applied to the finger on the third day, and on the fourth to the arm and forearm. No application was made on the fifth day, but on the sixth the rays were again applied to the finger. Meanwhile, the wound was dressed only once daily. The patient made a complete recovery. Being struck by the success of the treatment, I looked up the literature and found that others had already used a similar method. Thus Pfahler (*Amer. Journ. Med. Sci.*, April, 1906) reported one case of chronic pyogenic onychitis cured by x-ray application, and Pellizzari had three cases cured in a similar manner (*Sem. Méd.*, January 28th, 1907). The interest attached to the above case is the small amount of attention the incision required, and, further, its small size, which was only about 1/4 in. in length. In 1919 I treated, also in Manila, a Spanish lady on the same lines. Here, however, I could not arrest the suppuration, though all acute inflammation ceased in about six days. The small incision continued to suppurate for three weeks. I then probed the wound and found necrosed bone. A day or two later, on making pressure on both sides of the incision, a small fragment of necrosed bone protruded and I was able to pick it out with a dressing forceps. The wound healed a few days afterwards. In 1923 I had a whitlow on the left middle finger, but as I was very busy, I neglected it. On the third night the pain was very severe, the whole finger had become much swollen, a red streak was present on the forearm, and an axillary gland was palpable. I applied x rays over the bend of the elbow, the forearm being slightly flexed, for ten minutes, and then on the pulp of the finger, also for ten minutes. The next day there was considerable improvement, and no further applications were required. I applied once daily 10 per cent. gualacol in vaseline over the

whitlow. Improvement started after the x-ray applications; the inflammation began to subside, and in a few days the skin at the base of the nail opened spontaneously, a slight purulent discharge escaping. There was no further trouble. I do not think it was the gualacol which effected the cure; I tried it afterwards in boils and furuncles, but found the inflammatory processes were not arrested by its application.

TREATMENT OF MILD MENTAL DISORDER.

DR. S. E. WHITE (Manor Park, E.) writes: By having recourse to a common-sense expedient doctors could avoid placing themselves in the predicament of having to certify doubtful cases of mental instability, with its attending risk to themselves. Such a course is in many instances forced upon them unwillingly, because at the present time there exists no alternative. Let the medical profession make up its mind without delay to advocate the provision of hostels without detention and free from any link with lunacy, to be run by health committees, and to serve as an alternative to asylums, for the benefit of those who cannot be proved to be dangerous or unfit to be at large. Such a provision was advocated by the Council of the British Medical Association (see *Supplement*, April 28th, p. 169), where reference was made to patients with mental disorder who "do not, either in their own interests or in the interests of the public, require compulsory restriction of their liberty . . . and ought not to be brought before the jurisdiction of the Board of Control . . . The existing provision for treatment of this order, especially for poorer patients, is quite inadequate, and ought to be increased." Where an expedient of this nature has been tried it has proved an excellent preventive of insanity, and would in a short time justify itself in a very large reduction in the eight millions per annum now spent upon mental institutions. Pre-emptory ought to be brought to bear upon the Government in this direction by the medical profession, for not only would doctors find it an immense relief to have places to which to recommend their patients to go voluntarily, without having to undertake the unpleasant task of certifying, but the places would also prove an untold boon to the community. No legislation is needed, for the Public Health Act, 1875, gives power to borough councils to run such hospitals.

FORCEPS DELIVERY OF IMPACTED BREECH.

DR. I. HENRY (Birmingham) writes: I desire to report a case of impacted breech which I delivered successfully with the aid of forceps. The patient was a primipara, aged 29. When I received the message from the midwife the membranes had ruptured some hours previously, but the os was not fully dilated. Meconium was being passed in large quantities at frequent intervals. The patient was a strong, robust woman, and the pains were frequent and strong, yet there was no advance of the buttocks, even after full dilatation and a delay of more than one hour. I eventually anaesthetized her, and, with the nurse pressing firmly on the fundus, I applied forceps and delivered a live male child weighing about 10 lb.

HERPES AND VARICELLA.

DR. S. WAND (Birmingham) writes: I have read with interest Dr. Hill's article (August 4th, p. 197) on the ever-recurring question of the association between varicella and herpes. Although I can show no statistics, my own experience brings out the following salient points: (1) I have never seen a patient with herpes infect another with herpes. (2) In a varicella epidemic adults (especially those who have had varicella) develop herpes and children varicella. (3) Much more rarely a case of herpes seems to infect with varicella. It is difficult in such cases to decide whether a case of herpes or varicella is the causative factor, as they usually occur during a varicella epidemic.

CHRISTIAN SCIENCE AND THE DOCTOR.

MR. CHARLES W. J. FENNANT (London, W.C.2) writes: To make statements about prominent people, accompanied by the semblance of a foundation of fact, is a well-known form of hostile propaganda, and from the article in the *British Medical Journal* of September 15th (p. 563) I observe that you have received some of the "anti-Christian Science" literature which is being circulated at the present time. The senders of the literature in question are not so much concerned in forming a church of their own as in attacking Mrs. Eddy, the discoverer and founder of Christian Science, and the Church of Christ, Scientist, which she founded more than fifty years ago. Christian Science is a religion, and the latest form of attack is regarded by Christian Scientists as only an invitation to them to cease to live and practise it. The situation among Christian Scientists is very different to that described in the article. There is no schism in the Church, nor is there any "heresy hunt" going on among its members. May I add that Mrs. Eddy's life was always consistent with her writings, and the truth about her is to be found in them?

HAEMOPHILIA AND DENTAL EXTRACTION.

THE name of the author of the first note published under the above heading in the *Journal* of July 28th (p. 182) was Mr. A. S. V. Daniels, L.D.S., R.C.S. Eng., and not as stated in that issue.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 43, 44, 45, 48, 49, and 50 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 46 and 47.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 140.