

et ac. salicyl. $\bar{a}\bar{a}$ 3ss, sp. vini rect. 3ij; Solve. Adde Liq. carb. deterg. 3j, paraff. liq. alb. 3ij. This lotion replaces brilliantine for male patients, the oil and spirit mixing easily when shaken from a bottle with sprinkler cork. Less oil can be used if desired, as in the case of female patients. Resorcin, although excellent, cannot be used by those with very fair hair, as it tends to stain.

CHRONIC URTICARIA.

"W. T. P.," in reply to "Inquirer's" request for suggestions for the treatment of chronic urticaria (October 20th, p. 732), reports consistent success from the use of calcium-sodium lactate tablets. He prescribes at least four tablets daily, as follows: one on rising, one an hour before the midday meal, one an hour before the evening meal, and one on going to bed.

1 LB. AT BIRTH.

DR. W. L. HUBBARD (St. Leonards-on-Sea) writes: While taking charge of the practice of a friend a baby was born and lived at least one week weighing only 1 lb. During that time it had gained in weight, cried more strongly, and began to suck the mother's breast; I do not know whether it still survives. It was born at the beginning of the seventh month of pregnancy. I should like to know if this is an unusual weight for a child living at least seven days.

DELAYED MENSTRUATION.

DR. ROLF CREASY (London, W.1), in reply to "A. E.'s" inquiry (November 3rd, p. 828) as to treatment of an obstinate case of delayed menstruation in a stout girl, aged 25, writes: I would advise "A. E." to try static electricity applied by means of a vaginal or rectal electrode. The treatment is painless. In a very similar case this treatment proved successful in my hands. The static machine must be a really powerful one.

EGG PRESERVATIVES.

"R. B. G." asks if any harm to the consumer can result from eating eggs preserved in waterglass which contains silica. The custom of such preservation is widespread, and presumably, if the process is harmful, some evidence to this effect exists. There is bound to be a certain amount of absorption of the silica, and this may, or may not, have some action on the egg or upon the gastric juice.

INCOME TAX.

Obsolescence of Car.

"J. C." bought an 11.9-h.p. P car in 1920 for £400 and sold it in 1925 for £18, when he purchased a second-hand 12.1-h.p. D car for £200. On that transaction he was allowed a deduction for income tax purposes of £200-£18=£182. In 1927 he sold that car for £65 and bought a 10-h.p. R car for £250. Depreciation has been allowed in recent years.

* * * The statutory provision is Rule 7, Cases I and II, Schedule D, which allows as a deduction so much of any amount expended in replacing a car which has become obsolete as is equivalent to the cost of the car replaced after deducting the total amount of the depreciation allowances and the sum realized by the sale of the car. The difficulty is whether the net expenditure of £250-£65=£185 was not partly laid out in improving, and not merely in replacing, the car equipment. On that point we think that "J. C." can properly disregard the temporary lowering of his car standard and refer back to the original P car and its cost as showing that, on the whole, there has been no capital expenditure involved in the two car transactions combined. Equity is undoubtedly on his side, and he might well press the matter to an appeal, if necessary.

New Partnership—Cash Basis.

"T. H. G." refers to a reply in our issue of June 30th last, and explains that the inspector of taxes now proposes, "as a compromise," to include in the accounts of the partnership, for the first year only, the cash received in that year for the fees earned before the beginning of the new firm. Is he right in refusing the compromise?

* * * We can see no logical justification for the basis proposed, and are clear that the new firm is not chargeable to tax on those fees. Perhaps the inspector would agree to continue the cash basis without qualification. On that basis the amount of the fees in question would be brought into the computation, but the unpaid fees outstanding would be omitted. The basis of division of the net earnings of the practice as so calculated would, of course, be that laid down in the partnership agreement.

Assessment of Interest.

"H. J. D." writes: I have had a holding of War Stock for some years, and in August, 1927, bought a further holding of the same stock. The inspector of taxes has made the assessment for the year 1928-29 on the amount received on the original holding in 1927-28 plus the amount receivable on the additional holding in the year 1928-29. Is this correct?

* * * Section 30 (ii) of the Finance Act, 1926, provides that where a "person acquires . . . an addition to any source of such profits or income, income tax in respect of the . . . income from . . . the addition to that source shall be computed separately." The result is that while income from the original holding is

computed on the previous year's basis, the interest on the additional holding is computed on the basis of the actual year. It is, of course, also provided that the converse takes effect on sale of part of a holding.

Employee Spending Part Time on Private Work.

"R. P. M." explains that, being unable to replace a boy formerly employed entirely for professional purposes, he and his partner have engaged a married man, who will spend part of his time cleaning cars and doing odd jobs and part on housework and gardening. Seeing that his employment is necessitated by the professional cars—(1) Is a licence duty payable in respect of his employment? and (2) Can the whole of the cost be charged for income tax purposes?

* * * (1) Yes. (2) No; only the amount arrived at by taking a proportion according to the ratio of professional to private employment.

LETTERS, NOTES, ETC.

MEDICAL GOLF.

THE first week-end meeting of the London Irish Medical Golfing Society was held on October 27th and 28th, when there were about fifty members present. Mr. Canny Ryall presided at the annual dinner in the Granville Hotel, Ramsgate, on October 27th, when Dr. Rolf Creasy, who was the guest of the evening, was elected an honorary member. A successful auction sweep was held, Dr. George Campbell being the auctioneer. The results of the competitions, played at the Princes course, were as follows:

The Canny Ryall Challenge Cup.—1st, M. Thomson, 73 (96-18); 2nd, E. T. McElligott, 80 (93-13); 3rd, J. D. McGrath, 81 (86-5); 4th, D. R. Wheeler, 83 (93-10), and R. Lindsay Rea, 83 (103-20).

The O'Malley Cup.—1st, M. J. Smyth, (7), 4 up; 2nd, H. Lett, (11), 2 up; 3rd, E. T. McElligott, (13), 1 up; 4th, R. Lindsay Rea (20), all square.

The Lett Cup.—1st, H. Lett and D. R. Wheeler, 1 up; 2nd, J. McElroy and P. K. Murphy, all square; 3rd, D. O'Keefe and J. Grace, J. Donohue and M. Thomson, G. Dawson and W. McK. H. McCullagh, all 3 down.

Allan Perry Medal (for best scratch score)—D. J. McGrath, 86.

The Captain's Prize (for best net aggregate over 36 holes).—E. T. McElligott, 156 (76 and 80).

ANTRAL SEPSIS AS A CAUSE OF ILLNESS.

WE have received another personal experience of antral suppuration, which may be compared with the one published on October 27th (p. 764). Our correspondent writes: In the winter of 1915-16, when in camp, I had a bad attack of flu, and in our quarters there was about a foot of water under the huts. About six months afterwards I was accidentally found to be suffering from glycosuria, and was under treatment for some months. It was thought that I had a calculus in the bile duct, and an operation was advised. At that time, and for, I suppose, quite twelve months, the conjunctivae were slightly tinged. The operation was vetoed, however, my condition being attributed to chronic pancreatitis. However, as I was feeling very poorly, I determined to have the operation, since life did not seem worth living under the existing conditions. Fortunately for me, I thought I would have the antra x-rayed, and pus was found on the right side. It was opened through the nose, washed out, and kept open; it is still open, and I occasionally wash it out myself. The glycosuria disappeared in a few days, and with ordinary care in diet I have been free from sugar from that date; the jaundice vanished in seven days. If I indulge in an excess of carbohydrates and sugar there might be a trace of glucose, but with ordinary care and diet, and without any inconvenient restrictions, I keep in the best of health. The condition arose when I was about 50 years old.

POLYMASTIA.

DR. R. L. PATERSON (Cape Province, S. Africa) writes: Cases of polymastia or polymastia are not altogether uncommon, but those in which the secondary nipples are active are, I believe, sufficiently rare to warrant their being placed on record when they do appear. In a native woman, aged 44, whom I saw with this condition each breast was well formed, and had the usual nipple and areola; about four inches below the normal nipple, and slightly medial thereto, an accessory nipple was present on each breast. Each accessory nipple was well formed and had around it a distinct areola. On being questioned the patient stated that although she had not seen any milk from these accessory nipples, during lactation they excreted a watery fluid. They never caused any trouble or inconvenience.

A COMMUNICATION with two enclosures has been received from a correspondent in Port of Spain, Trinidad, who omits to sign his name.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 51, 52, 53, 56, 57, and 58 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 54 and 55.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at page 219.