

in rats. In a similar case he gave two tablets of agomensin thrice a day and an ampoule of sistomensin intramuscularly every third day, with good effect, which was afterwards maintained by using the tablets alone.

Dr. G. D. FAIRLEY (London, W.C.), Dr. W. G. BURNS (London, W.C.), "M.B., B.S. Lond.," "C. W. A." and "S. W.," also report favourable results from the administration of sistomensin and agomensin.

EGG PRESERVATIVES.

Dr. T. D. HARRIES (Aberystwyth) writes: In reply to the inquiry of "R. B. G." on November 10th (p. 878), whether any harm to the consumer can result from eating eggs preserved in water-glass, I may mention that in 1927 I was consulted by three maid-servants who were ill after indulging freely for over a week in preserved eggs. The eggs had been in the waterglass for about nine months, and several were cracked. I wrote to Mr. John Hargreaves, F.I.C., F.C.S. (an authority on silicates), asking his opinion as to the action of waterglass on eggs. Mr. Hargreaves replied that waterglass could hardly affect eggs with unbroken shells, but suggested the trial of milk of lime. An analysis of eggs that had been in waterglass for a long time would be useful and interesting.

INCOME TAX.

Assessment of Partners.

"A. C. G." and his partner have been assessed for fifteen years as independent practitioners, and he inquires as to what difference, if any, the making of the assessment in future, as for a firm, will effect.

* * * The fact that the assessment will be made—as is legally the correct course—on the partnership in respect of the income of the practice will not make any difference to the amount of income tax payable. The allowances will be due to each partner as against his share of the assessment, and in substance the assessment will merely be an aggregate of the amounts which would have appeared on separate assessments. The partners will remain liable to separate assessment in respect of any non-partnership income, and will show their respective shares of the firm's liability in their statements of total income—the "amount of tax" payable is not shown. If either partner desires his co-partner not to be informed as to the amount of his allowances—for example, from life assurance—the only way to avoid having that amount shown on the partnership notice of assessment is presumably to arrange with the inspector of taxes for the allowance to be given in some other way—for instance, by repayment or by set-off from any other income tax that may be payable.

Cash Basis.

"A. G. C." is in the second year of his partnership, and has hitherto been assessed on the basis of "bookings." He inquires whether it is not possible to transfer to the simpler basis of "cash receipts."

* * * It has to be admitted that the "bookings" basis is legally correct, and that the cash basis can properly be applied only where it is more convenient and where the circumstances are such that the amount of cash received in any particular year is approximately equivalent to the value of that year's bookings. It is, however, always very difficult to persuade the revenue authorities to depart from the legally correct basis where it has once been applied, and, in addition, a newly formed practice, such as this one, may very well be receiving in cash less than the true gross income on the basis of the value of the year's bookings.

Acquisition of Additional Practice.

A and B purchased an additional practice in March, 1928, for £1,200. For the year 1928-29 the inspector of taxes wishes to add to what would otherwise have been the amount assessed for that year a sum of, say, £200, as representing the additional income derived by A and B. Is this right?

* * * Yes. A and B have succeeded to the small practice previously carried on by X, and are assessable for 1928-29 in respect of the income from the combined practice on the profits of A and B plus those of X for 1927-28. The cash basis cannot be applied to the whole (new) practice without qualification in such circumstances. The £1,200 represents an outlay of capital to acquire a source of income, and no part of it can be treated as a professional expense.

LETTERS, NOTES, ETC.

VARICELLA FOLLOWED BY HERPES.

Dr. N. GRAY HILL (Carshalton) writes: With reference to Dr. Lyth's very interesting memorandum (October 20th, p. 700), it may be noted that, although cases in which a typical herpes rash follows varicella appear to be very rare, they have from time to time been reported. Willcox and Rolleston (*British Journal of Children's Diseases*, October-December, 1926) describe the case of a boy, aged 4, who first developed a characteristic eruption of herpes of the left side of the chest and four days later a generalized eruption of varicella. G. Dudley (*British Medical Journal*, August 22nd, 1925) records the case of a boy, aged 7,

who complained of pain in the upper part of the chest for five days and then developed a herpes of the third left dorsal nerve and a generalized well-marked chicken-pox eruption. Ouseley-Smith and Williamson (*British Medical Journal*, March 5th, 1927) described a somewhat similar instance of a boy, aged 10, in which the herpes preceded the varicella by two or three days, and Troisier and Delaland (*Bulletin de la Société des Hôpitaux de Paris*, May 29th, 1925) record still another case in which a generalized varicella-like eruption followed twenty-four hours after the appearance of herpes. A great number of cases have been recorded in which the medical practitioner has found both the herpetic eruption and the rash of chicken-pox present at the same time, but careful record has not been made as to which was the first to occur or whether they appeared simultaneously. For the herpes to precede the varicella seems, however, to be the more common. Afzelius mentions the case of a woman, aged 68, in whom an occipital zoster was followed seven days later by a generalized rash; Maloney demonstrated a very similar occurrence at the New York Academy of Medicine on October 3rd, 1922, and others have been recorded. Epidemics, even small outbreaks of herpes zoster, seem to be exceedingly rare, and if any have been observed they would be well worth recording. Cases of symmetrical herpes encircling the trunk are also rare, although a certain number are on record.

FORMALIN IN THE TREATMENT OF CANCER.

Mr. J. D. McKEELY (Liverpool) remarks that, since the publication of his paper on the treatment of cancer by formalin, which appeared in the *British Medical Journal* of November 8th, 1902 (p. 1523), little attention has been devoted by others to this method. Very satisfactory results were obtained by him in cases of rodent ulcer, sarcoma of the hard palate, laryngeal cancer, and epithelioma of the lip, injections of pure formalin being used in some instances and surface applications in others. He writes: I feel thoroughly convinced that the treatment by pure formalin of malignant growths—especially primary, or in the early state of recurrence—meets the requirements of what is admitted to be a cure for cancer—namely, the destruction of cancer cells with which it comes in contact, without material interference with the growth of normal tissue. It is true that formalin may destroy normal cells if pushed too far. The important point is, therefore, after removal of the cancer growth, to touch the edges of the wound once daily, when formalin will be found to stimulate normal growth and not to destroy healthy cells. My practice was to discontinue the frequent application of it to the edges of the wound after normal cell growth was well established, or, alternatively, to use it more sparingly every second or third day. As regards the limitations of the treatment, I do not think it can be expected in the case of, say, a second or third recurrence, with a large area of infiltrated cancerous tissue, that formalin will give satisfactory results. Surely there can be found, say, ten surgeons of good will to give a fair, honest, and exhaustive trial to this treatment and to publish the results.

HAEMOPHILIA IN THE TROPICS.

Dr. J. TERTIUS CLARKE (Harrow) writes: I notice in the *Journal* of November 10th (p. 844) a memorandum headed "Haemophilia in the tropics." The case is described as occurring in the Southern Punjab, and the letter is addressed from Ambala. May I point out that no part of the Punjab is in the tropics, and that Ambala lies about 420 miles north of the tropic of Cancer? The mention of geographical distribution of disease almost always suggests climatic influence, and I believe I am right in saying that the climate of the Punjab is unlike that of any part of the tropics.

MEDICAL TREATMENT IN CHINA.

SURGEON LIEUTENANT T. F. BARLOW, R.N., writes: I am stationed in a gunboat on the Upper Yangtze, and have been at Chungking for some time. As Szechuan is in the very heart of China, I feel that I can reply to Fleet Surgeon Home's letter (August 4th, p. 228). I have made inquiries concerning Chinese doctors, and find that the statement with regard to their fees is partly correct. A wealthy Chinaman pays his medical adviser a fixed salary. For this the doctor must treat his patron; he must also attend to any of the dependants in the surrounding villages free of charge. But on "joss" days the doctor can demand a gift of money as offering to the gods, to protect the interests and to insure the health of his patron.

MISS. AT THE COLLEGE OF SURGEONS.

We learn that the catalogue of manuscripts in the library of the Royal College of Surgeons of England, reviewed in our last issue (p. 858), has not been placed on sale. Copies of the book may, however, be obtained from the librarian at the College, Lincoln's Inn Fields, W.C.

A DISCLAIMER.

Mr. ALEX. E. ROCHE, F.R.C.S. (London, W.), would like it known that the mention of his name at a recent inquest on a case with which he had no connexion was without his knowledge and consent.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 49, 50, 51, 54, 55, and 56 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 52 and 53.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 227.