

A THREE months' course of lectures and demonstrations on clinical practice and on hospital administration for the diploma in public health will be given at the North-Eastern Hospital, St. Ann's Road, Tottenham, N.15, by Dr. F. H. Thomson, medical superintendent, on Mondays and Wednesdays, at 4.45 p.m., and alternate Saturdays at 11 a.m., commencing on Monday, January 7th, 1929. The fee for the course, which complies with the requirements of the revised regulations of the General Medical Council, is £4 4s. A course under the old regulations may be taken for £3 3s. The fees should be sent to the Clerk of the Metropolitan Asylums Board, Victoria Embankment, E.C.4.

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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Authors desiring REPRINTS of their articles published in the *British Medical Journal* must communicate with the Financial Secretary and Business Manager, British Medical Association House, Tavistock Square, W.C.1, on receipt of proofs.

All communications with reference to ADVERTISEMENTS, as well as orders for copies of the *Journal*, should be addressed to the Financial Secretary and Business Manager.

The TELEPHONE NUMBERS of the British Medical Association and the *British Medical Journal* are MUSEUM 9861, 9862, 9863, and 9864 (internal exchange, four lines).

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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.

INCOME TAX.

Replacement of Car.

"J. K." has been informed by the inspector of taxes that the allowance is "either the cost of the new car less the amount received for the old car, or the cost of the old car less the amount received for the old car, whichever is the less." Is this correct?

* * * Yes. There are, in effect, two different limits to the amount of the allowance; the first is that a taxpayer cannot claim to deduct more than the out-of-pocket cost—the former of the above alternatives—and the second limit is that the allowance must not extend to the provision of a better car; it must not include further capital outlay. We may perhaps add that the second alternative would not necessarily apply if the cost of cars generally were rising.

Payment under Superannuation Scheme.

"F. J. B." holds an appointment and pays £100 a year under a superannuation scheme. What is the appropriate allowance? Can he claim deductions in respect of subscriptions to medical societies?

* * * The question is dealt with in Section 32 (3) of the Income Tax Act, 1918, as amplified by Section 26 of the Finance Act of 1920. The result of a somewhat complicated provision is to give payments made in connexion with such a superannuation scheme an allowance equivalent to that given formerly for payments made to life assurance companies under policies to secure deferred annuities. Possibly the regulation which "F. J. B." has in mind is that relating to compulsory deductions by Act of Parliament. The appropriate allowance, therefore, is £100 at 2s., if "F. J. B.'s" total income does not exceed £1,000, and 3s. in the £ if it exceeds £1,000, but not £1,500. The subscriptions can be deducted if membership of the societies in question is a condition of the employment.

Allowance for Children during Education.

"W. M." has two sons undergoing medical and dental training as hospital students. The inspector of taxes demurs to the usual rebate, on the ground that they are receiving vocational, as distinct from educational, training.

* * * We assume that the students in question have not yet qualified—special post qualification training might raise difficult questions. On that assumption we are at a loss to understand

the inspector's attitude in this case, as it seems at variance with general practice elsewhere. If he adheres to his view we suggest that "W. M." might place the facts before the Board of Inland Revenue, sending his communication to their Secretary at Somerset House, W.C.2.

LETTERS, NOTES, ETC.

TREATMENT OF UTERINE SEPSIS.

DR. MURIEL KEYES (Harrogate), in the course of a letter on the treatment of septic uterine conditions (puerperal and non-puerperal), writes: By a slight modification of the Remington Hobbs method of preparing the patient and using a bivalve speculum, I have been able to treat these cases single-handed. The patient lies across the bed, on a mackintosh, with her buttocks well over the edge and towards the light, and keeps her knees on to her chest. The legs are covered from foot to groin with warmed towels or a sheet, and 1½ pints of antiseptic solution are poured over the vulva. The inner labial surfaces, etc., are cleansed by widely separating the labia, pouring on antiseptic lotion, and finally placing a sterile pad at the vaginal orifice in such a way that the labia, when released, will keep it in position. Three bowls (flamed) are required, one for swab forceps and swabs soaked in antiseptic (but squeezed fairly dry), another containing the bivalve speculum and Hobbs "introducing" forceps in antiseptic lotion, and the third containing a syringe (with a catheter attached) filled with warmed glycerine. The third bowl stands in a basin containing very hot water, to ensure that the syringe and glycerine shall remain warm. The operator, after preparing his hands, knocks down the vulval swab, introduces the speculum, and cleanses the cervix. He now lifts the syringe from the bowl, expresses air from the syringe and catheter, and by means of "introducing" forceps raises the free end of the catheter and passes it to the external os. The glycerine is expelled slowly to facilitate the passage of the catheter within the canal and to cleanse the canal from below upwards; a little to-and-fro play on the catheter allows for the return flow. While the patient is being irrigated she is asked to breathe deeply and regularly, with her mouth wide open. If she is in severe pain before the treatment her knees should not be drawn up to the chest, but her feet placed on two chairs widely separated. The operator then kneels between the chairs and needs a head light. I use monsol for sterilizing the vulva, etc., and for my own hands, swabs, and instruments.

INITIALS IN THE "MEDICAL REGISTER."

THE General Medical Council recently had an application from a medical man whose second Christian name is "Hannah" to have this name substituted in the *Medical Register* by the initial "H." Presumably he found a female name occasionally gave rise to confusion, although there have been many instances in history of distinguished men, who generally were godsons of queens or great ladies, bearing female Christian names. But it has never been the custom to allow initials to take the place of names in the *Medical Register*. There were a few such cases many years ago, and there is still on the *Register* one practitioner whose second name—not initial—is "C." This gentleman, on being written to by the Registrar, replied that "C" was his second name, so written on his birth certificate and on his diplomas, and in these circumstances the Council had no option but to enter it as such on the *Register*. The applicant who wanted to diminish the name "Hannah" to its first letter, however, was informed that the Council could not allow the initial to appear, but that on complying with the prescribed requirements the second name could be deleted.

AN APPOINTMENT BOOK.

WE have received from Messrs. John Bale, Sons, and Danielsson, Ltd., 83, Great Titchfield Street, W.1, a copy of their *Dental Surgeon's Daily Diary and Appointment Book* for 1929, which enables appointments to be booked for each half-hour during the day; every page opening shows one week. The diary also contains pages for cash entries and an almanack, etc. The price is 7s. 6d., or interleaved, 9s. 6d.

MIRROR-WRITING.

MISS M. L. SPACKMAN (Clitheroe, Lancashire) writes: Your readers may be interested to hear, apropos the article published on December 1st, that mirror or looking-glass writing is practised more commonly than is usually supposed. Occasionally the more harum scarum of schoolgirls learn it deliberately as a "secret society" method of communicating with each other; and I know a woman of 40 who learned it in this manner, and still uses it on postcards, even to friends who can read it only through a mirror.

CHRISTMAS MOTORING.

THE Automobile Association road patrols will not be on duty in England, Wales, and Ireland on Christmas Day. During the rest of the holiday season the A. A. patrols, road service outfits, and night service outfits will continue as usual.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges and of vacant resident and other appointments at hospitals, will be found at pages 37, 38, 39, and 42 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 40 and 41.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 276.