

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.**

ORIGINAL ARTICLES and LETTERS forwarded for publication are understood to be offered to the *British Medical Journal* alone unless the contrary be stated. Correspondents who wish notice to be taken of their communications should authenticate them with their names, not necessarily for publication.

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 MUSKUM 9361, 9362, 9363, and 9364 (internal exchange, four lines).

The TELEGRAPHIC ADDRESSES are:

EDITOR of the *British Medical Journal*, Aitiology Westcent, London.

FINANCIAL SECRETARY AND BUSINESS MANAGER (Advertisements, etc.), Articulate Westcent, London.

MEDICAL SECRETARY, Medisecra Westcent, London.

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

QUERIES AND ANSWERS.

TREATMENT OF METRORRHAGIA.

DR. AGNES SAVILL (London, W.1) writes in reply to an inquiry as to the treatment of this condition: I published an article in the *Practitioner* (1921) entitled "Galvanic current in treatment of uterine haemorrhage," with details of the method of copper ionization adopted in several cases. In one of these every form of treatment had been tried, and hysterectomy was being considered by the gynaecologist who sent the patient to me as a last resort. The late Dr. Sloan, in his book *Electro-therapy in Gynaecology*, describes this method, and much has also been written on the subject by Dr. Zimmern of Paris.

TREATMENT OF SEVERE HEADACHE WITHOUT PHYSICAL SIGNS.

DR. I. SACKS (Winburg, South Africa), in reply to the inquiry of "M.B." under the above heading (August 17th, p. 330), recommends the administration, every two hours, of liquor sedans (Parke, Davis and Co.) in doses of one drachm in a wineglassful of warm water, with or without the addition of bromide.

INCOME TAX.

Cash Basis and Debts.

"J. M. J." has been requested by the local inspector of taxes to state the gross amount of fees earned in the year, and to explain how bad debts are dealt with. The gross income of the practice has been returned for assessment on the cash basis.

* * The basis which is legally correct is the value of the gross bookings of the year—that is, the nominal amount less a reasonable and carefully considered allowance for bad and doubtful debts. Where the practice is not materially increasing or decreasing from year to year, the amount of cash received is a fairly accurate indication of the value of the bookings, and in such cases the revenue authorities usually accept the cash basis, especially in such a case as this, where the loss in bad debts is heavy and the amount difficult to estimate. If "J. M. J." puts these points to the inspector it may very well be that he will agree to the cash basis being continued.

Cash Basis for Return.

"W. H. P." was formerly in practice with his father, but the latter died three years ago. The accounts have always been prepared on a cash basis, but the inspector of taxes is now asking for a "certificate that the receipts represent gross earnings—cash and credit."

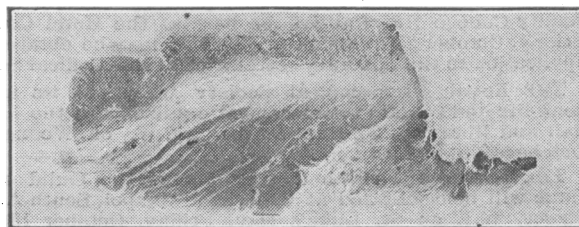
* * The inspector of taxes has no legal right to demand this information, but it is a question relevant to the amount to be assessed, and the Commissioners who have that right would probably insist on the information being given, if necessary. Assuming that the gross income of the practice has been reasonably constant during the past three years, the cash basis would yield approximately the same result as the basis of taking the value of the year's bookings, and if that assumption is justified we suggest that our correspondent should state the fact in his reply and point out in that case the gross receipts as returned for assessment, though calculated according to the

amount of cash received in any particular year, do fairly "represent the gross earnings—cash and credit." If the nominal amount of the outstanding debts at the end of each year can be calculated without undue trouble, it might be worth while giving those figures as proof that the real income of the practice has not been rising, and therefore that the cash basis is not unfair to the Revenue.

LETTERS, NOTES, ETC.

CHRONIC GASTRIC ULCER IN A SEA-LION.

MR. DOUGLAS ROBB, M.D., F.R.C.S., assistant surgeon, Auckland (N.Z.) Hospital, sends the following interesting note. An elderly male sea-lion (*Arctocephalus hookeri*) in the Auckland Municipal Zoo was unexpectedly found dead one morning. The animal had been taking its food (mainly fish) well, and seemed in good condition, though of late unwilling to take its usual exercise. There had been a period, some months previously, when it had become very thin, though latterly its appearance had returned to



Vertical section through normal stomach wall and edge of ulcer. The vertical wall is the edge of the ulcer. At the extreme right-hand bottom corner the floor of the ulcer consists of peritoneal and omental tissue, in which the eroded artery was found.

normal. Post-mortem examination showed the cause of death to be a large haemorrhage into the stomach from a chronic ulcer. The ulcer was 2 in. in diameter, and situated on the posterior surface of the stomach, at the junction of the middle and distal thirds, near the lesser curvature. It resembled in all respects the chronic peptic ulcer of man, having eroded cleanly through mucosa, submucosa, and muscle, and having for its base peritoneal and omental tissues in which an artery about 1 mm. in diameter had been eroded. There was no adhesion of the base to pancreas.

"CONDITIONING" OF BEEF.

THE Food Investigation Board of the Department of Scientific and Industrial Research has issued a report by T. Moran and E. C. Smith, entitled "Post-mortem changes in animal tissues—the conditioning and ripening of beef." The authors, after a protracted investigation, concluded that hanging, or, as it is sometimes called, "conditioning," has a favourable effect on the palatability and tenderness of meat, especially of the coarser cuts. They found that beef could be stored for seventeen days at a temperature ranging from 32° to 41° F. and still reach the consumer essentially unaltered, save for an improvement in its palatability. From their observations of the post-mortem changes in animal tissues they are convinced that conditioning of beef may be carried out at central abattoirs, and they propose a procedure whereby such conditioning may be secured efficiently. The report may be obtained from H.M. Stationery Office, price 2s. net.

LECTURERS ON HYGIENE.

MRS. C. NEVILLE ROLFE, secretary-general, British Social Hygiene Council (Carteret House, Carteret Street, S.W.1), writes: The British Social Hygiene Council are undertaking a considerable amount of campaign work during the coming winter, and would be glad to receive applications from medical men and women willing to give single lectures in London or to undertake short campaigns in the provinces. The fee for a single lecture in London is 1 guinea.

AN APPEAL.

THE colleagues of the late Dr. W. E. Powell are trying to raise a fund to help his widow and family of young children; Dr. Powell died at an early age, before he had time to make the necessary provision himself. The Brighton and Sussex Medico-Chirurgical Society and the Brighton Division of the British Medical Association have jointly launched an appeal, and request that subscriptions should be sent direct to J. G. Ellis, Esq., manager, Barclays Bank, Ltd., 126, North Street, Brighton, who has kindly offered to act as honorary treasurer to the fund. Envelopes should be marked "Powell Fund."

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, 52, 53, 56, 57, 58, and 59 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 171.