

## CHRONIC URTICARIA.

DR. J. A. NOBLE (Bournemouth) writes in reply to "X. Y." (December 7th, p. 1093): Five cubic centimetres of the patient's blood is taken by syringe from any superficial vein and rapidly (to prevent clotting in the needle) re-injected intramuscularly deep in the buttock. This causes little pain, and no after-rest is necessary. Two such injections, at an interval of seven days, cured a severe case of several years' standing, which had recurred after ultra-violet ray treatment, and had resisted treatment by calcium and intestinal disinfection. One injection caused the disappearance of an exactly similar urticaria in less than a week in a case of shorter duration. Both patients were young farmers and, when I last saw them, both had been free from recurrence for over twelve months. I should be grateful if "X. Y." would inform me if the treatment is successful.

## TREATMENT OF CHRONIC PRURITUS ANI.

DR. STANLEY E. DENYER (Hull) writes in reply to "H. F." (December 14th, p. 1142): I have recently treated a patient with chronic pruritus ani with ultra-violet rays, using a quartz mercury vapour type lamp, at a distance of 3 ft., for 20 minutes. Used once weekly this gave considerable relief. In a severe case it would be better to give it twice weekly, but not oftener.

DR. HENRY WALDO (Clifton) writes: The late F. Radcliffe Crocker's favourite application for chronic pruritus ani was hydrarg. ammon. 20 grains, adeps benz. 1 oz.

DR. W. H. HOOTON suggests, in reply to "H. F.'s" inquiry, that x-ray therapy should be tried.

"J. R." writes to say that he has found ung. quinolin comp. (made by the British Drug Houses, Ltd.) successful in a very troublesome case.

## INCOME TAX.

## Amalgamation of Practices.

"L. B. S." explains that, as from April 1st, 1929, his practice was merged with that carried on by two other practitioners, A and B. The inspector of taxes has informed him that his liability for the years 1927-28 and 1928-29 will be revised under Section 31 of the Finance Act, 1926, the assessments being increased to the amount of the actual profits of those years. Is this correct and, if so, why?

Under the scheme of assessment as laid down in the Finance Act, 1926, the taxpayer is entitled, under Section 29, to have the assessment for the year following that in which the business or practice was set up reduced to the amount of the actual profit of that year; Section 31 gives the Revenue a corresponding option when "a trade or profession is permanently discontinued"—that is, to increase the penultimate year's assessment to the amount of the actual profit. Both the commencing and final years are also chargeable on that basis. Permanent discontinuance does not apply to the individual, but to the business or practice. The reason for Section 31 is clear; large profits may easily be followed by a break up of the business entity, so that the amount of profits earned in the final year—say, to September 30th, 1928—would never come into a computation for income tax without some such provision. Our correspondent does not say how the new firm, consisting of A, B, and himself, is being assessed. If the facts are that the firm is being assessed for 1929-30 on the basis of the earnings of all three for the year to April, 1929, then the equitable justification for the application of Section 31 seems lacking; if, therefore, the new firm would be assessable at a smaller figure for 1929-30 on the basis of that actual year, "L. B. S." might point out to the inspector of taxes that he seems to be employing Section 31 in a way which was not intended, and, in the event of his maintaining his present attitude, "L. B. S." might put the full facts forward in a letter to the Board of Inland Revenue, Somerset House, and ask for their special consideration of the case.

## LETTERS, NOTES, ETC.

## QUININE FOR THE ORDINARY COLD.

DR. A. W. DAVISON (Manchester) writes: As Dr. Denyer's suggestion of quinine sulphate in cooking sherry t.d.s. (December 14th, p. 1142) works out, according to my reckoning, at approximately 1 grain to the ounce, and as this is the strength of the official vinum, perhaps the latter would prove equally effective and more convenient.

## THE HISTORY OF INTENSIVE ALKALINE TREATMENT.

DR. D. ROBERTS (Holyhead) writes: It may be of interest to recall that the late William Jones, M.D., of Caeceliog, Anglesey, was a pioneer in the practice of intensive alkaline treatment. His usual prescription contained sodii carb. 25 grains or more, mag. carb. pond. 5 or 6 grains, with pulv. zingib. 3 or 4 grains—occasionally creta preparata 5 grains was added, after every meal, in water. He gave a powder at bedtime composed of aluminis

1/2 dr. and mag. carb. pond. 5 or 6 grains. The formula was often varied and sometimes ordered in bulk—1/2 dr. for a dose after every meal, in water. Dr. Jones was a remarkable man. He started in life as a farm hand. One day, when out with his team, he went to the assistance of a lady rider who was unhorsed, and in the fall she fractured her arm. This raw youth did both "first" and "final" aid; as a doctor who saw her subsequently declared, he could do nothing more, for the fracture was "set" perfectly. This lady helped him in his future career, and he had a brilliant college course. He was born in 1815 and died in 1882.

## THE USE OF THE TONSILS.

DR. P. G. DANE (Melbourne) writes: Continuing the discussion in the *Journal* on the use of the tonsils (May 25th, p. 980, and June 1st, p. 1024), I should like to know if the following is a common experience. In August, 1928, I had my tonsils carefully enucleated on account of a toxic labyrinth; the tonsils were definitely "septic." Within four months I had developed two large masses of lymphoid tissue behind the posterior pillar. These masses have almost the appearance of true tonsils, and each became slightly inflamed, with enlargement of the cervical glands, during an epidemic of influenza. It would thus appear that the tonsils have a definite function, even at my age (48 years), and that when removed the lingual tonsil undergoes a compensatory enlargement. It is rather difficult to understand how an organ that is present in all mammals, from the marsupials upwards, is without some important function. The tonsil is not present in the Australian monotremes—the echidna and the platypus; what is the impetus that has caused its appearance in the marsupials?

## TREATMENT OF BURNS AND SCALDS.

"M. W." (Warwickshire) writes: The article in the *Journal* of November 2nd on the tannic acid treatment of burns prompts me to record my experience with an older method, which I have used for years, without failure, except in one very young child, who died from shock within a few hours. The patients are quite comfortable from the first, and do not appear to suffer from any constitutional disturbance. The treatment is simply caron oil—that is, lime water and linseed oil, of each equal parts—to every ounce of which 1/2 drachm of tr. opii is added. Strips of lint or old linen are soaked in this and applied to the affected parts. This stops the pain at once, and it is wonderful how little sepsis or sloughing occurs. If a part later on becomes septic or shows signs of sloughing, I bathe this part with boric acid lotion and apply boric ointment. If deep sloughing occurs still later I should treat with warm (not hot) boric fomentations. About a year ago two cases occurred within quite a short time of each other, in the same district. In each case the extent of surface involved and the degree of severity were about the same. One patient I treated in the way I have just outlined, and with very little discomfort; she made a complete recovery. The other case I sent to hospital on account of "fussy" parents. I believe she was treated from the beginning with antiseptics, and I was told she suffered intensely before her death a few days later.

## FAMILIAL GASTRIC ULCER.

DR. S. B. TURNER (Bargoed) writes: The following series of cases of gastric ulcer occurring in one family appears to be so extraordinary that it might be of interest to any surgeon specially keen on the subject. The father and mother, aged 68 and 65 respectively, were quite healthy.

1. David H., son, aged 42, was operated on in 1924 for typical gastric ulcer, after x-ray examination; gastro-jejunostomy. In September, 1929, he had perforated gastric ulcer; operated upon; recovery. This was quite a separate ulcer from the first.

2. Mrs. R., daughter, aged 45, had typical gastric ulcer, shown by x-ray examination; gastro-jejunostomy, recovery.

3. Ivor H., son, aged 30, had perforated gastric ulcer in 1926; operation, recovery.

4. Lewis H., son, aged 31, now has typical gastric ulcer and is awaiting operation.

Two of these patients are non-smokers; one is a light smoker. Their diet is the usual one of a colliery family.

## THE CHOCOLATE SEASON.

It was Thackeray, we think, who said somewhere that every pure unsophisticated palate likes chocolates. To those who agree with him and with us on this subject, Cadbury's offer a remarkably wide choice of chocolates, varied in design and price to meet the wishes of the simplest editor and the most fastidious reader. The manufacturers, in sending us a Christmas packet of their agreeable wares, suggest that for parties—or, indeed, for any happy occasion—we shall be wise to serve Cadbury's "cup chocolate." This new beverage *chocolat* can be made instantly with boiling milk.

## VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 35, 36, 39, and 40 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 38 and 41.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 279.