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No. 3647.

SATURDAY, NOVEMBER 29, 1930.

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QUERIES AND ANSWERS.

Natural Labour after Caesarean Section.

- DR. SMEETON JOHNSON (Kidderminster), replying to the inquiry of "W. M." (November 22nd, p. 891), writes: I have a patient who four years ago was delivered of a healthy living child by Caesarean section, the operation being performed on account of eclampsia. Two years later I delivered her of a healthy child, forceps being applied; there was some troublesome post-partum haemorrhage. This month she gave birth to a child weighing 91b., the labour being perfectly normal and lasting three hours only.
- DR. J. L. BLONSTEIN (London, S.W.11) writes: I attended a woman for her second baby in an uneventful labour. Her first was delivered by Caesarean section, on account of active tuberculosis of the hip-joint. I reported this case in the Medical World in 1926.
- DR. H. R. SPARROW (Hull) writes: While I was resident medical officer at Leeds Maternity Hospital a woman was delivered naturally (and she had had, if I remember correctly, five previous normal confinements), her first child having been delivered by Caesarean section. She explained to me that Caesarean section had been performed owing to "obstructed labour, due to a pelvic tumour," which was subsequently removed. She had two operation scars in her abdominal wall. The nature of the "tumour" I did not ascertain.

Magnesium Hyposulphite in Asthma.

Magnesium Hyposulphite in Asthma.

DR. M. J. FENTON (Stockwell, S.W.9) writes in reply to "I. T. S." (November 22nd, p. 891): I have been using magnesium hyposulphite in cases of asthma for some time past. So far, I have found no contraindications to the use of this remedy, having used it in cases of two to twenty-five years' standing. The treatment consists of intramuscular injection of 10 per cent. solution of magnesium hyposulphite, at four-day intervals, together with oral doses of elixir magnesium hyposulphite (A. and H.), two teaspoonfuls (= 15 grains) t.d.s. I am satisfied with the results, and hope to publish them at length later on.

Income Tax.

Outstanding Debts : General Expenses.

"R. M." suggests that it would be fairer to pay tax on fees only when they are received, and asks what is the usual proportion of general expenses—that is, rent, maid's wages, etc.—allowed to a medical practitioner.

* It would certainly be more satisfactory in some ways to exclude unpaid fees from the gross income, though it would have the rather awkward corollary that tax would have to be paid after cessation of work on fees subsequently recovered. But in any case the legal position is clear - that is, that all bookings should be brought into the computation, less an estimated allowance for probable losses by bad debts. The cash basis is, in fact, accepted by the Revenue Department in many cases where the gross income of the practice is steady, so that the cash receipts normally are equivalent to the net value of the year's bookings. With regard to the proportion of the general expenses, probably one-half is as common as any fraction, but so much depends on individual cases that it is impossible to lay down any reliable generalization. A useful check on any proportion is to look at the converse side-that is, to see what is left to cover the private accommodation, service, etc., of the practitioner and his family.

Supply of Implements, etc.

V. E. (Loud.) "refers to an answer on page 806 of the Journal in which it is stated that sums expended for "the supply . . . 'of any implements, utensils . . . employed for the purpose of the . . . profession ' "are allowable.

* * The phrase is quoted from Rule 3 (d), applicable to

Cases I and II, Schedule D, but should be read—to make clear the meaning to be attached to the word "supply"-with Rule 3(f), which prohibits the deduction of "any sum employed as capital in any . . . profession." If the article supplied is an addition to, rather than a replacement of, the professional equipment, then there is an introduction of additional capital involved, and the cost is not allowable. This extends to the element of improvement, even when there is replacement, as where a railway company was not allowed to deduct the extra cost involved in replacing rails and chairs by heavier ones-Highland Railway Company v. Balderston.

LETTERS, NOTES, ETC.

Lymphatic Leukaemia.

DR. E. P. POULTON (Guy's Hospital, S.E.) writes: I should be grateful if any of your readers could put me in touch with a case of lymphatic leukaemia for a special investigation. A case that had been under observation for a long time, and yet showed symptoms, would be of particular value.

Treatment of Alopecia with Ultra-violet Rays.

Treatment of Alopecia with Ultra-violet Rays.

DR. ALBERT EIDINOW (London, W.) writes: During the past five years I have treated six cases of alopecia totalis by means of ultra-violet rays; four of these were men and two were women. The male patients were between the ages of 32 and 54 years, and had had complete alopecia for over six years before they started treatment with me. They have responded very well to treatment, and have now recovered growth of hair. The female patients were both over 50 years of age, and much more refractory to treatment. I have found that general irradiation of the skin of the body following the technique of short ultra-violet ray therapy is of greater importance than just the local treatment to the scalp and the other hair-growing areas. Many have suggested that a full crythema or blistering dose of light causing counter-irritation gives good results. On the whole, I have found that this is damaging, for during the stage when the hair just appears the blistering reaction will be followed by desquamation, and the young hairs are removed with it. The minimal tion, and the young hairs are removed with it. The minimal erythema dose is preferable. The treatment of complete erythema dose is preferable. The treatment of complete alopecias is slow and laborious, needing much perseverance, both on the part of the patient and of the physician. The patients were treated twice a week; the first sigus of hair were only seen after two months' treatment, and good growth of hair was observed after nine months' treatment. It is difficult to regard this treatment as purely a local counter-irritation effect. The results suggest that there may be some activation of a hormone which stimulates the growth of hair, for in these cases the public hair recovered, and this area never received irradiation. The results in isolated patches of alopecia areata are well known and need no further description. I have seen some favourable results in cases of early baldness with thinning and loss of hair. This has been arrested by irradiation of the scalp combined with general irradiation of the body. I feel that the latter is of much importance in the treatment of alopecia.

A Paste Bandage for Varicose Ulceration and Phlebitis.

WE are informed by Mr. C. J. CELLAN-JONES, F.R.C.S., and Dr. KATHERINE CELLAN-JONES that, since the appearance of their description of a new paste bandage for the treatment of varicose ulceration and phlebitis in the Journal of October 4th variouse ulceration and phiebitis in the Journal of October 4th (p. 560), they have received many inquiries for samples of these dressings, but have been unable to comply with the bulk of the requests, because the preparation of these bandages entails outlay in material and impregnating media. They have now arranged with Messus. Cuxson, Gerrard, and Co., Ltd., surgical dressing makers of Oldbury, Birmingham, to prepare a paste bandage strictly according to the published formula, and to pack it in the manner described in the article. They add that, apart from dispatching specimen bandages, they will gladly continue to answer letters dealing with the technique of the treatment.

Renewal of Driving Licences.

THE Automobile Association advises motorists that the practice of certain licensing authorities of issuing reminders about renewal of their driving licences is likely to be discontinued. The A.A. has for many years kept a Register of Driving Licences, by means of which any member who furnishes the necessary particulars of his licence receives a postcard reminder seven days before date of received. of renewal. Particulars of date of renewal and the address to which the reminder should be sent should be forwarded to the secretary, A.A., Fanum House, New Coventry Street, W.1.

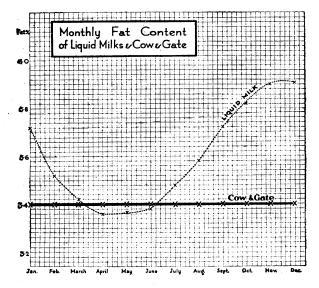
Vacancies.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 48, 49, 50, 51, 54, 55, and 56 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 52, 53, and 54.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at page 243.



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