

Treatment of Brittle Nails

Dr. A. J. TURNER (Lee-on-the-Solent) writes: In reply to the inquiry by "J. W." (August 22nd, p. 367), I had a case of mother and child, both of whom had nails like paper. The mother informed me that for many years she had not been unable to untie a knot. Both patients were under treatment for the rheumatic diathesis, and were having sodium salicylate. When I heard about the nails, I added daily doses of 1/10 grain of thyroid extract for the mother, and proportionately smaller doses for the child. The nails became of normal strength and consistency in the course of about three months. It was difficult to say whether the cure was due to the salicylate or to the thyroid extract, or to both. Possibly the same treatment would apply to a condition of brittleness of the nails alone.

Harvest Mites

A correspondent writes: If "Sufferer" has been disappointed in the classical cure recommended, let him try the Marcussen formula for the Danish treatment of scabies. He may find his dispenser shy about compounding, but this ointment has recently appeared in England under various registered names. One dab of the ointment kills the parasite, and, if rubbing is avoided, irritation soon subsides; if irritation returns the treatment should be repeated. "Sufferer" still awaits a suggestion for removing this terror from the garden, and may obtain substantial satisfaction from the following. Let his gardeners kill every "red spider" seen throughout the year. The bright colouring makes it an easy prey, especially when it is pregnant in spring and early summer. Let "sticky bands" be kept around the trunks of his fruit trees from May till October. With or without a lens the observed results should be encouraging.

The Plural of Os Calcis

Dr. N. PINES (London, E.) writes: Dr. Anderson is right; the plural for os is ossa, and the plural for os calcis may be ossa calcis or ossa calcium.

"A. C. B." writes: I put Dr. Kenneth Anderson's query to a classical scholar, and the answer was ossa calcis.

Colonial Medical Services

"E. G." (Wales).—Information about the Colonial Medical Services appeared at page 472 of the Educational Number of the *British Medical Journal*, published on September 5th.

Income Tax**Change in Partnership Share**

"T. C." has been in partnership with A, on the basis of two-thirds and one-third. As from January 1st, 1932, that basis will be changed to equal shares. How should the assessment for 1931-32 be divided between the partners?

** "T. C." had two-thirds for three-quarters of the year, and half for the remaining quarter—that is, over the whole year he had $(2/3 \times 3/4 + 1/2 \times 1/4 =) 5/8$, and A had the remaining three-eighths, of the year's earnings. The gross assessment, therefore, should be divided on that basis, and the personal allowances adjusted as may be necessary.

Allowance for Bad Debts

"I. I. C." makes his accounts up as for the year ending September 30th, but usually is unable to find the necessary time until, say, the following May. His practice is still increasing, and he cannot therefore claim to be assessed on the basis of cash receipts. In the past he has regarded as "bad" all debts due as at the previous September which were unpaid when he has made up the year's account. It is objected that this is too drastic an allowance (though, of course, debts so regarded as bad but subsequently paid have been returned for assessment), and that debts should not be regarded as bad until they had remained unpaid for, say, two years.

** The legal position is that each debt should be separately reviewed and an estimate made of the probable amount recoverable, and the difference regarded as "bad or doubtful." This, of course, is a cumbrous method of calculation, and even when considerable trouble is taken the result may prove to be wide of the facts. Consequently, some rule-of-thumb method has much to commend it, but where it is adopted for the sake of the convenience of the taxpayer the revenue authorities are not unreasonably entitled to be to some extent on the safe side. Perhaps "I. I. C." could arrange some half-way compromise—for example, to regard as bad all debts due up to September 30th not paid by the following Christmas twelve-months.

LETTERS, NOTES, ETC.**Prophylaxis of the Common Cold**

Dr. ELIZABETH MCKERROW (Workington) writes: At the onset of another winter—and particularly after such a poor summer—I should like to suggest through your columns a simple method of attempting to reduce the amount of illness that sweeps the country every year, directly and indirectly, through the common cold. My suggestion is merely that of every operating theatre—namely, the wearing of a gauze veil in every case of cold. If each unfortunate patient could be persuaded to use this method of protecting others from infection its good effect would soon be apparent. The only objection would be the "oddness" of wearing something so unusual, but that would easily be overcome if it were widely suggested, and adopted, by practitioners. One point in its favour—in popularizing it—would be the possibility of having veils that were becoming to the wearer, after the manner of the Egyptian yashmak, for instance. This would certainly be a vast improvement on the appearance usually presented by the nose and mouth of most victims of the common cold.

Management of Breech Labour

Dr. A. T. ROSS (Mevagissey) writes: With reference to Mr. Aleck Bourne's "Management of breech labour" in the *Journal* of August 29th, to deliver the head I was taught that I must put my fingers in the mouth. After about two attempts—with the feeling that the jaw was going to go—I used forceps, and have never used any other method for some thirty years. Forceps, to apply, are simple; to produce (if necessary) flexion they are mechanically correct; and to achieve the object—delivery—they are excellent.

Motor Car Insurance Policies

Mr. L. FERRIS-SCOTT (Honorary Secretary, Medical Insurance Agency) writes: May I ask you to issue to your readers a warning that they should be careful to see that the insurance policies in connexion with their motor cars are kept in force and are not allowed to lapse by inadvertence owing to the non-payment of premium on the due date? An insurance company doing motor car business was recently fined £50 on a summons under the Road Traffic Act for issuing a certificate of insurance which was false in a material particular. The prosecuting counsel explained that the case was the first of its kind, and it is understood that notice of appeal was given; but, pending the hearing of the appeal, the judgement stands. A motor driver was found to have a certificate of insurance which expired on June 3rd. When spoken to about it by a policeman he went to the office of the insurance company, where he was given a certificate dated back to June 4th. It was held that the certificate should have been dated on the date it was issued, and that the different date constituted a statement which was false in a material particular, and the insurance company was fined accordingly. It will be seen, therefore, that as the law now stands it is dangerous for an insurance company to date back a certificate of insurance under the Road Traffic Act, and in consequence, if the policy is allowed to lapse owing to non-payment of premium, there would be a break in the continuity of the policy, during which period the doctor concerned would be uninsured and liable to all the penalties under the Road Traffic Act attaching to that condition.

Warning

Dr. HELENA P. KELLY (Leytonstone) writes: I should be much obliged if you warned readers of the *British Medical Journal* against giving orders to the man Kelly (August 29th, p. 408) on the plea that he is a friend or relation of mine. He has been to several of my medical friends, and got cash for orders which never materialized, on my supposed recommendation. I know nothing about him beyond the fact that he called on me a few months ago looking for orders for bottles, etc. I ordered bottles, but when he told me that the terms of "his company" were cash with the order, I immediately cancelled my order. Since then I have heard that he also goes under the name of Burke.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 42, 43, 44, 45, 46, 47, 50, and 51 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 179.