

Recurring Bruises

"X Y Z" asks for suggestions for treatment of the following case: A girl, aged 22, fell down on March 11th, bruising and discoloration appearing on her left clavicle, left pectoral region, and the whole of the left arm. No fracture revealed by x rays. This cleared up completely. On June 12th the discoloration reappeared in the same positions without further injury. Again this disappeared, and later, on July 13th, reappeared on the clavicle only; at about the middle of the clavicle there was also a small discharge of pus. On July 17th the left eyelids were ecchymosed for the first time. This latter feature has not reappeared, but there has been discoloration of the pectoral region and arm and forearm at fortnightly intervals since. There is always definite pain before the bleeding. Coagulation time of blood is normal. The patient had infantile paralysis affecting the left leg only, but uses it well, though underdeveloped.

Disturbed Sleep

Dr. D. J. DRAKE (Rainham, Kent) writes in reply to "C. M.'s" inquiry (September 12th, p. 517): The patient surely has some error of refraction, probably myopic astigmatism, causing irritation of the nerve. I should be interested to know the result of acting upon this suggestion.

Dr. H. N. HARNES (East Finchley) writes: In reply to "C. M.," with reference to the case of a young woman troubled with weeping and moaning in her sleep, I would suggest a careful palpation of the abdomen with a view to ascertaining if there is present any tonic hardening of the colon; and if detected treat with liq. hydrarg. perchlor., tinct. ferri perchlor., and tinct. hyoscyam., 15 minims of each in an ounce of water three times daily, fifteen minutes before food. In addition, I would insist on the patient reading for ten minutes to half an hour in bed some studious book on a subject devoid of emotional content, and one designed for instruction for preference. The mysteries of space and time and the square root of minus one are wonderful promoters of dreamless slumber. Reference to *Tonic Hardening of the Colon*, by Stacey Wilson (1927), will yield much food for thought.

Income Tax**Expenses of "Study Leave"**

"C. H.," who is an officer in the Indian Medical Service, and is on study leave (with allowance), inquires whether he is entitled to an allowance for income tax in respect of (1) purchase of books, (2) class fees, (3) examination fees, and (4) use of a car during the work done.

** To be allowable, the expenses must be incurred wholly, exclusively, and necessarily in the performance of the duties of the office. It seems to us that the particular expenses were incurred partly, if not entirely, in the improvement of "C. H.'s" knowledge and professional ability—that is, in order that his duties in future might be extended or more efficiently performed. From that aspect there is a substantial element of capital outlay included in the expenditure, and we do not think that he would be successful in a claim to treat them as expenses of his office for tax purposes.

Cash Basis

"L." writes: A and B were in partnership up to July 31st, 1931, when A sold his one-half share to C. For 1930-31, A and B have been assessed on one-third of the 1929 cash profits, and B and C on two-thirds. The cash basis is to continue, A's share of the former partnership's cash profits being brought into the calculation. The inspector of taxes has required B and C to give an undertaking that when their partnership ends the outstanding debts will be brought into the calculation of their final liability.

** Clearly B and C have the worst of the bargain, in that they will ultimately pay on more than the amount of their income from the practice. A is not liable in respect of any cash received after 1929-30, such receipts representing to him the gathering in of past taxed profits. The correct legal course would be for the cash basis to be discarded after July 31st, 1930, and for B and C's liability after that date to be computed by reference to the amount of their cash receipts in the period, plus the increase in the amount of their outstanding book debts. The undertaking which they have given seems to us a high price to pay for the convenience of the cash basis method of calculation.

Sickness and Accident Insurance

"A. B. S." points out, in connexion with a recent reply, that of a total amount of £20 per annum paid by him as premium on a sickness and accident policy, £6 has been allowed for income tax purposes as representing life assurance.

** This is a point which should certainly be borne in mind. Although no allowance is due for "sickness" premiums, that portion of the total payment which relates to the death risk benefit ranks as a life assurance premium for income tax purposes. The proportion of the whole payment so allowable naturally varies with the terms of the policy, but the company concerned will, on request, give a certificate of the allowable amount.

LETTERS, NOTES, ETC.**Infantile Diarrhoea**

Dr. W. C. CHAFFEY (Hove) writes: I venture to make a few additions to the treatment suggested by Dr. A. V. Neale (August 29th, p. 382). During many years of hospital and private practice I have found that most cases are benefited by the administration in the first instance of small (1/12 grain) doses of calomel, repeated at two-hourly intervals for six doses, and followed by tannigen (1 grain) in an emulsion of castor oil (5 minims) with a little syrup and aqua anethi. All milk should be stopped, and not be given again for several days. I have been accustomed to administer, meanwhile, barley water with a little meat juice, or Benger's food made with water; also, it may be necessary to administer a few drops of brandy occasionally.

Phimosis and Circumcision

Dr. J. B. JESSIMAN (Malvern Link) writes: Recently my time has been so much occupied in doing circumcisions that I have had no leisure in which to reply to Mr. Sawday's article in the *Journal* of July 4th. I do hope, and believe, that most practitioners do not agree with his opinions regarding the undesirability of circumcision. Indeed, I imagine most of us nowadays advise circumcision practically without exception, primarily because the foreskin is a dirty, useless, harmful, unhygienic tag, which was, doubtless, a very necessary protection to our hairy ancestors with their tree-climbing propensities. One advises circumcision in practically every male child, no matter what age, even if easy retraction of the prepuce is possible. Why should one wait for balanitis, paraphimosis, etc.? These indications, due to accumulation of smegma, a tight prepuce, or adhesions, one or all, are trivial matters in themselves, but the end-results are far from being so—for example, enuresis, convulsions, ruptures, and, above all, masturbation. In my less enlightened days I used the dilating process exactly as described, but it was such a crude, cruel, and unsatisfactory proceeding that I promptly gave it up. Most prepuces are rather inelastic, and no matter how gently one manipulates the forceps a very big percentage tear, and, of course, tear again on subsequent treatments. Circumcision means sixty seconds of pain at most, and the job is finished, not simply tinkered with. If done, say, from three to fourteen days after birth no anaesthetic is necessary—in practice one finds it so. Apparently the sensory nerves in the prepuce at that time are not very receptive. The child suffers far less shock and pain with one snip of the scissors than from repeated stretchings, which are simply periods of prolonged agony.

Dr. Bendien's Work on Cancer

Mr. ROY R. KERR, F.R.C.S. (Manchester), writes: As grave misconceptions have arisen as the result of the sensational writing-up of a few minutes' telephone conversation by one of the Sunday papers, I should be very much obliged if you will let me make it perfectly clear that I have arranged with Dr. Bendien to carry out certain clinical tests of his work in my hospital practice. This work on my part is purely experimental, and I have no intention whatsoever of using it generally or in private cases unless or until I am completely satisfied as to its value.

Vagancies

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, and 50 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 183.