

Prophylaxis of Lumbago

"B. S." writes, in reply to "S. L." (October 3rd, p. 637): The answer is warmth, dryness, rest, exercise, and diet. I would suggest: a dry, warm house, well ventilated, dry bedding (feather beds absorb damp, and should be periodically warmed all day by the fire), a sufficiently long indoor jacket, a waistcoat lined with flannel at the back, moderate walking exercise, and occasional rests, lying flat on a firm, level bed; very moderate use of sugar and carbohydrates; massage once or twice weekly, and a Turkish bath every two or three weeks. A short course of resorcinol, or some other urinary antiseptic, is often found beneficial.

Dr. H. FERGIE WOODS (London, W.) writes, in reply to "S. L.": The recurrent attacks suggest a lesion of the sacroiliac synchondrosis, or of a lumbar vertebra, and manipulation might entirely do away with recurrence of attacks. Relief at the time of an attack might be gained by the administration of rhus toxicodendron, which has an immediate effect in some forms of lumbago. I can speak for the efficacy of both the above-mentioned methods of treatment, after a score of years' experience of them.

Income Tax**Depreciation or Cost of Renewal of Car**

"G. P." inquires which is better—to claim depreciation annually, or only cost of replacement when the car is exchanged.

* Depreciation annually. If the car is not renewed—for example, by reason of retirement—the allowance is entirely lost if cost of renewal is relied on for redress. Further, the allowance of depreciation does not prevent a claim for "obsolescence" being made for a deduction of the cost of the car, less the amount received for it, together with the aggregate of the depreciation allowances. For example, car cost £250, £96 allowed for depreciation in three years; car sold for £75, when another purchased in place of it; obsolescence allowance as an expense of year of sale would be £250 - (£96 + £75 =) £171—that is, £79.

Liability on New Basis

"MEMBER B.M.A." asks what tax will be payable by him on a pension of £634. He is a bachelor, 66 years of age, and has a dependent relative; his sister acts as housekeeper.

* Assuming that the pension ranks as "earned income" his liability under the second Budget will be as follows:

	£	£
£634 less 1/5 = £127 earned relief	507	
Personal allowance	100	
Dependent relative allowance	25	
Housekeeper allowance	50	
	£175	
	£332	
Tax payable:		
£175 at 2s. 6d. = £21 17 6		
£157 at 5s. = £39 5 0		
£332	£61 2 6	

Car Replacement

"D. M. J." has had several cars during the past few years, and the allowance for maintenance has been on the basis of "cost of replacement." In 1928 he had two cars, but one was not satisfactory, and he bought a third. Not being able then to obtain what he considered a reasonable offer, he retained it for a time, and ultimately sold it two and a half years later. During that time all three cars were licensed and used. The inspector of taxes declines to make an allowance for the loss on sale on the ground that the car bought in 1931 was not a "replacement."

* The essential point seems to us to be whether, in fact, the transaction was intended to be—as it ultimately proved to be—a replacement. If "D. M. J.'s" intention was to add to his car equipment and was subsequently changed, the inspector's view would be correct—the subsequent change would not affect the real nature of the original transaction. But it is obviously not essential that the sale of the replaced asset should be effected immediately, and, although the interval was quite unusually long in this case, we consider that there is no legal bar to the allowance, and, further, that the local commissioners or the Board of Inland Revenue would be impressed with the obvious equity of our correspondent's case. It is, of course, a pity that "depreciation" was not claimed year by year.

LETTERS, NOTES, ETC.**Maggots in Wounds**

Dr. ARTHUR J. TURNER (Lee-on-the-Solent) writes: During my work in hospitals on the North-West Frontier of India I met with several cases of bone disease caused by maggots. Under the surgeon's full control it may be true, as Dr. Baer concluded, that "maggots, by their digestive action, clear away the minute fragments of bone and tissue sloughs caused by operative trauma." But sad indeed were the cases to which I refer, where, through flies having entered the patient's nose or ear, eggs had been deposited in the nasal or aural cavities, and the resulting maggots were at work digesting, uncontrolled, the mucous membranes, fibrous and bony tissues, and even the brain of the still conscious and functioning human being. In the worst case (one can never forget it) parts of the face, nose, mouth, skull, and brain had been eaten away, presenting a terrible spectacle. Spirits of turpentine in aqueous solution, 20 minims to a pint of water, was the most successful in reaching and killing the maggots, and patients in an early stage of nose or ear destruction were cured; but the above case of extensive attack was brought in too late, and drastic search under an anaesthetic proved unavailing to reach the furthest areas to which the maggots had penetrated. The patient died a few days later.

Medical Care on Passenger Ships

Dr. E. H. PRICE (Brighton) writes: I have recently returned from a voyage to Canada on one of the Cunard liners, and I was much impressed by the arrangements now provided for the sick at sea. There was excellent hospital accommodation, including isolation and special wards. The dispensary was large, and contained all the medicines, serums, and vaccines one could possibly require. Everything was scrupulously clean, and the surgical instruments were of the latest design and in good order. The ship carried a trained nurse and dispenser. A very accurate account of illnesses and accidents occurring on the voyage had to be kept. As one who acted for many years as medical superintendent of a large hospital, I was much impressed with the efficiency of this small medical unit afloat. Doctors who recommend sea voyages for their patients can rest assured that they will be well cared for in these days of modern ocean travel.

Advantages of Home Spas

Mr. F. J. C. BROOME, general manager of wells and baths at Harrogate, writes: At the present time, when every pound spent abroad reacts unfavourably on the financial situation. I would draw the attention of physicians who may be contemplating sending patients to foreign spas to the advantages of home spas, where all the treatments obtainable abroad are administered. The patient's prescription is rigidly followed, and his comfort is a matter for careful consideration by attendants more highly qualified and intelligent than those at foreign centres.

Imported Diathermy Apparatus

Victor X-Ray Corporation Ltd., of Cavendish Place, W.1, writes: Your readers will perhaps be interested to learn that there is no duty upon imported diathermy apparatus as a whole, the only part of such machines subject to duty being any meters containing permanent magnets. Rarely does this duty exceed 2s. or 3s.

Fencing

Dr. A. E. FINCKH of the Sydney Clinical Research Laboratories has sent us an English edition, which he has prepared for the use of the members of the Sydney Épée Club, of the rules governing fencing displays and competitions, as issued by the International Fencing Federation. The booklet purports to be an interpretation rather than an exact translation of the French text, and should be of interest to members of hospital fencing clubs in this country. A copy has been placed in the Library of the British Medical Association.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 51, 52, 53, 56, 57, and 58 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 215.