

Survival after Prostatectomy

Dr. GEO. P. COLDSTREAM (Brondesbury) writes: I am glad to be able to tell Mr. Dickie of a patient of mine who is 94 years and 6 months of age. The late Mr. Openshaw removed this man's prostate in October, 1907.

Income Tax**Retirement: Cash Receipts**

"W. P." retired from a partnership as from June 30th, 1930, and took up medical work in another part of the country. He has been informed that he will be assessed on the amount of the payments made to him in respect of work done before that date, but not paid for when the last cash account was made up.

** In our view this is incorrect. The liability for income from the new work must be calculated without reference to the former income, and the latter should be calculated, as far as "W. P." is concerned, just as if he had retired. The true basis of liability is the value of the year's bookings, but where the income is reasonably steady year by year the cash income must be approximately the same as the value of the bookings, and is then acceptable on grounds of convenience. But just as his bookings cease at the date of withdrawal, so it must be assumed that his cash receipts cease, otherwise the cash basis becomes unfair to the taxpayer. That basis is not allowed during the first two or three years of a practice, and the tax is then paid on an amount greater than the cash receipts. The revenue should not, therefore, now have tax on the final cash receipts, or it will receive a total tax in excess of what is due.

Establishing a Residence in this Country

"Member B.M.A." has been resident abroad in the past, but has visited this country at, roughly, two-yearly intervals. In April, 1932, he will take up permanent residence here, and up to August will be receiving pay through the Colonial Office. On what basis will he be assessable for 1932-33?

** On the amount of his income for that year; the previous year's basis does not apply to 1932-33 in the circumstances.

"UNITY" explains that A intends to take over B's practice as from November 16th, 1931. How should the income tax liability for 1931-32 be dealt with?

** We presume that A is acquiring the whole and not merely a share of a practice. In that case B's liability for the period April 5th to November 16th, 1931, will be determined by his actual earnings during that period, and A will be regarded as having commenced a new practice as from that date. The method of "splitting" the assessment for the financial year applies only to cases where one partner at least remains in the new firm.

LETTERS, NOTES, ETC.**Treatment of Varicose Veins**

Dr. D. MONTGOMERIE PATON (Kilmore, Victoria, Australia) writes: For many years I had a large experience in treating varicose ulcers, and the following methods gave 95 per cent. of successes. For varicose veins below the knee (when too inflamed for a bandage) absolute rest in bed, and, orally, 1 drachm of low-potency anti-diphtheria serum three or four times a day (200 to 250 units per c.cm., B. W. and Co.). The serum is a panhormone medium carrying the animal's complete hormone content for defence and repair of tissues in the presence of the paralysing and proteolysing action of diphtheria toxin on the tissues. The bandage was a two-and-a-half-inch white cotton elastic one, which allowed the skin to "breathe," and kept it dry. The length was regulated by the weight of the patient. When this bandage was continuously applied it removed all the symptoms of varix, and in time the veins returned to their normal condition. If any patient returned, it was through failing to bandage properly, discontinuing prematurely, or wearing the bandage after all the elastic had perished. For varicose ulcers all patients were sent to bed, except in those occasional cases favourable to ambulatory treatment. They were all treated with the same serum and the same dosage, and were visited generally once a week. The ulcers were dressed with normal or anti-diphtheritic serum (low potency) or with boric fomentations. These were applied on lint cut to the size of the ulcer and covered with oiled silk, with a margin of a quarter of an inch. This kept the skin dry. The dressing was changed by the patient two or three times

a day. With this treatment the most callous ulcer began to show, in a short time, granulations, which progressed to complete healing. The bandage completed the treatment, but the patient had to continue its use permanently. My record case was that of an old lady of 82, who had a varicose ulcer under the outer malleolus for over fifty years. This was completely healed, but as she refused to go on wearing the bandage the ulcer broke down, and was again successfully healed. Her family attended to the bandage after that.

Phimosis and Circumcision

Dr. A. T. BRAND (Driffield) writes: The routine circumcision of male babies, which is so fashionable, is a most objectionable craze, and an unjustifiable mutilation. When there is no phimosis, circumcision is obviously uncalled for. Where it does exist a simple operative measure, which involves no mutilation nor loss of tissue, is available. This measure is fully described in my book, *Clinical Memoranda* (Baillière), in the article on "Phimosis" (p. 195), so it need not be repeated here.

Antimony in Lymphoid Hypertrophy

Dr. F. P. STURM (Leigh, Lancs) writes: As a practitioner who for many years has enjoyed exceptional opportunities of observing the adenoid child, I wish to record an observation which I believe to be of interest. In certain cases of simple hypertrophy of the pharyngeal lymph ring in children so marked an improvement follows the administration of small doses of antimony that operative treatment occasionally becomes unnecessary. This is an observed fact which seems worthy of further investigation. Upon purely clinical grounds I have arrived at the conclusion that antimony enables the tissues of "the catarrhal child" to regain or acquire some power of calcium fixation, the loss of which appears to be the cause of lymphoid hypertrophy.

Radiation Therapy

Dr. ARTHUR H. LAIRD (Coventry) writes: I have read with interest the review of Dr. Kaplan's book on *Practical Radiation Therapy* in the *Journal* of October 3rd. The review states: "There is scarcely a human ailment for which x rays are not suggested as a cure, and the headings of 'Asthma,' 'Pertussis,' and 'Malignancy of the nose,' taken at random, will illustrate the extent to which the author's faith has carried him." The word "however" in the next sentence suggests to me that the sentence above quoted is intended to be taken in the light of rather adverse criticism. This seems to me rather like putting one's money on the wrong horse. Radiotherapists in this country know quite well that the value of x rays as a therapeutic agent is not sufficiently recognized by the average practitioner. For example, how many are aware that x rays shorten the coagulation time of the blood? Cases needing operation in which an oozing of blood is to be feared would benefit by x -ray therapy previous to the operation. But how many such cases ever reach the x -ray department of our hospitals? I venture to say, very few. Further, how many of us know that x rays is the treatment *par excellence* for such conditions as acne indurata, Bazin's disease, or excessive localized sweating? I may add that Dr. Kaplan does not claim x rays as a cure for asthma. I quote from his book: "In some cases . . . x rays relieve this condition." My own personal experience absolutely justifies such a statement.

Lord Derby Hospital for Women

Dr. J. B. HIGGINS writes: I find my name has appeared on the list of the staff of the Lord Derby (St. Margaret's) Hospital for Women, Manchester, as the honorary radiologist. This is an error, and I have taken steps to have my name removed.

Marylebone Parliamentary Election

Dr. ARTHUR WHITFIELD (London, W.1) writes: May I trespass on your space in order to answer numerous inquiries without sending individual replies? I am *not* standing for Parliament as a Socialist candidate in this neighbourhood. It is true that, after reading Socialists' speeches and noting their actions, I am apt to "see red," but I have no intention of standing or voting for that colour.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 44, 45, 46, 47, 50, 51, 52, and 53 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 239.