

Painful Heel

Dr. R. C. BRISCOE (Kisumu, Kenya) writes: I have a patient suffering from a painful heel. There is no swelling or constitutional disturbance, but the patient, by deep pressure on the plantar surface of the heel, can demonstrate a definite tender spot. He has had to give up tennis on account of the pain, and is now wearing rubber heels to his shoes. I shall be glad of any suggestions for treatment.

Vomiting and Nausea of Pregnancy

Dr. L. L. STEELE (Blyth) wishes to thank the doctors and manufacturing chemists who replied to his query in a recent issue of the *Journal*. The replies, he says, are too numerous for individual attention.

Pseudo-Hermaphroditism

Mr. G. S. WOODMAN writes from the Royal Hospital, Baghdad: In reply to Messrs. Neal and Cox's query of October 31st (p. 832) with reference to my memorandum on pseudo-hermaphroditism, in the *Journal* of October 24th (p. 750), the following were the secondary sexual characteristics in this case. The breasts resembled in size those of an obese male, the nipples and areolae were distinctly smaller than those of the average female. Pubic hair was scanty, and the voice definitely masculine. With the exception of a degree of superficial hypogastric adiposity not in conformity with that of the rest of the body, the general conformation was that of a stocky male. A short bull neck, masculine face with a few hairs on upper lip and chin, broad shoulders, deep chest, muscular upper and lower extremities, with powerful hands and broad feet, and an absence of any trace of female genu valgum, were the outstanding general features of the case. The mental outlook was apparently that of a female, and a prolonged inquiry failed to elicit any evidence of preference for the female sex.

Income Tax**Cash Basis—Cessation of Practice**

"P. P. A." has been assessed for the past twelve years on the cash basis. He has sold his practice as from November 1st, 1931, and has been asked to put in statements setting out his profits on an "accounts" basis for the year to April 5th, 1931, and the period from that date to October 31st, 1931.

* Under the law now in force "P. P. A." can be required to submit to a revision of his liability for the two periods specified from the statutory basis of the previous year to the "actual" year. At the same time he cannot be required to prepare special accounts for the period merely because his existing accounts are made up to some date other than April 5th. For instance, if his accounts throughout had been on the basis of bookings less allowances for bad debts instead of on the cash basis, the new calculation would have been: (a) for 1930-31—three-quarters of the 1930 profit plus three-tenths of the profit for the ten months from January 1st, 1931, to October 31st, 1931; and (b) for the final period from April 5th, 1931—seven-tenths of the last-mentioned profit. The chief question to be faced is whether the inspector of taxes can properly require the cash basis to be thrown over for the purpose of the contemplated adjustment of liability, bearing in mind the extreme difficulty of arriving now at any reliable estimate of the value of the debts outstanding at January 1st, 1930, January 1st, 1931, and October 31st, 1931. If the work of the practice was growing during that period, or, for some reason, receipts were coming in at a slower rate than normal, then the cash basis would show a smaller profit than was really being earned. In that case the revenue authorities are justified in requesting some adjustment, seeing that receipts subsequent to October 31st, 1931, will not be assessable. But if the facts do not suggest that there has been too low a "cash" profit the adjustment is unlikely to benefit the revenue, and we consider that the official request might properly be withdrawn.

Reduction in Salary

"J. J." has for some years held a whole-time appointment on a salary of £800. The salary is to be reduced by 7½ per cent. as from January 1st, 1932. What is his liability to tax for the year to April, 1932?

* On £800, that being the amount of the earnings of the "previous year," which forms the statutory basis of the assessment for the current year. When "J. J." paid tax on £800 for 1930-31 he cleared his liability up to April, 1931, but his 1931-32 income must by law be regarded for assessment as being the amount of the 1930-31 earnings.

LETTERS, NOTES, ETC.**British Hypodermic Needles**

We have received the following letter from a leading firm of instrument makers:

With reference to the statement in last week's *Journal* that needles of Continental manufacture have been for "so long in general use in this country," we venture to inform you that we have never supplied hypodermic needles of foreign manufacture. The error has no doubt arisen from the fact that the well-known Record syringe is generally known as of foreign origin. However, we have always supplied British make. We have been in the habit of supplying the *all-glass* syringes, both English and French (distinctly so quoted and marked), but in this case also with English-made needles, and we are confident that most of the leading surgical instrument manufacturers do supply British-made needles.

Local X-ray Treatment of Infection

Mr. E. P. WATERS, F.R.C.S.Ed. (Barrow-in-Furness), writes: It is beyond dispute that some of the sun's rays are antagonistic to micro-organisms. For this reason I think that radiation therapy will occupy a prominent position in the future in the treatment of disease due to pathogenic bacteria. I have sometimes wondered whether exposure to x rays would be of any value in the treatment of such disease, more especially, perhaps, where the organisms are localized—for example, tonsillitis, diphtheria, osteomyelitis, furunculosis, phthisis, etc. Possibly some of your readers have had actual experience along the lines suggested above.

Asthma and the Endocrine System

Dr. A. K. JAMES (Calne, Wiltshire) writes: In the search for a common constitutional factor in the etiology of asthma the endocrine system has not been neglected; in this connexion the following case merits publication. A married woman aged 29, gave a history of attacks of asthma since she was 17; no family history of asthma was obtained. She had attacks at about six-weekly intervals from the age of 17 until she became pregnant in January, 1926, when the asthma ceased until January, 1927. Her next attack was about four months later, and the attacks subsequently became much more frequent—in 1929 and 1930 on an average every three or four weeks. All the usual investigations were negative. Treatment by all usual methods, including whole-blood injections, ultra-violet light, glucose, etc., was of no benefit. In view of the fact that the only period during which the patient had been free from attacks was during her one pregnancy, treatment by thyroid and corpora lutea in tablet form was begun in October, 1930, with striking success. The patient has now been completely free from asthma for the last thirteen months, and has put on 1 st. 3 lb. in weight.

New Motor Regulations

The Automobile Association draws attention to the following new regulations affecting motorists, which come into force on January 1st next. Every motor vehicle (motor cycles excepted) must be fitted with a reflecting mirror, so that the driver may be acquainted with the proximity of vehicles about to overtake. All glass fitted to windcreens or windows facing to the front on the outside of any motor vehicle, except glass fitted to the upper deck of a double-decked vehicle, must be safety glass. Vehicles registered before 1932 are exempt until 1937, but meantime the glass fitted (safety or otherwise) must be maintained in a condition which does not obscure the driver's vision. "Safety glass" is defined as glass which, if fractured, does not fly into fragments capable of causing severe cuts. Motor vehicles (except motor cycles or mobile cranes) registered after January 1st, 1932, and any trailer constructed after June 1st, 1931, must be equipped with suitable and sufficient springs between each wheel and the frame of the vehicle. The *Motorist's Legal Guide*, available free of charge to A.A. members, deals with these and other points of importance to motor owners. Any motorist who is in doubt as to the effect of the new regulations should communicate with the A.A. Legal Department, 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 41, 42, 43, and 46 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 44 and 45.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 331.