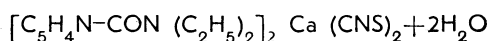


Double salt of pyridine-β-carbonic acid diethylamide and calcium sulphocvanate



possesses a

re-inforced expectorant action

for internal administration in the treatment of

bronchitis

catarrh

bronchopneumonia

emphysema

pulmonary œdema

pulmonary abscess

bronchial asthma, cardiac neuroses, angina pectoris, endocarditis, myocarditis; may advantageously be prescribed alternately with **Digifoline "Ciba"** in cases of decompensation, cardiac insufficiency and myocardial troubles subsequent to infectious diseases (influenza, etc.).

Calcio-Coramine is a

potent cardiac and respiratory stimulant

in cases of physical fatigue and threatening collapse.

Dosage: One to two tablets three times a day in water, tea or other liquid, preferably after meals. For children reduce the dose according to age. The tablets are indented, so that they can readily be divided into two equal parts.

In tubes containing 20 tablets of 0.40 grm. (6 gr.)

THE CLAYTON ANILINE COMPANY, LIMITED

Pharmaceutical Department, 40 SOUTHWARK STREET, LONDON, S.E.1

Telephone: HOP 4474 (3 lines)

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case. No claim for relief in respect of "loss" can be made either now or at the end of the year. The section dealing with such claims applies to actual losses—that is, where the expenses of the trade or profession exceeded the receipts.

Claim to Repayment

"Fifty Years a Member" has retired from practice, and the only income of himself and his wife now consists of dividends, etc., which are taxed at 5s. in the £ by deduction, and is less than £500 per year. Both he and his wife are over 65 years of age.

** He can claim repayment of old age relief and personal allowance and reduced rate relief on such amount of income as may be taxable up to a maximum of £175. For instance, if the total income, all taxed at 5s., is £450, repayment will be due as follows:

"Old age relief"	1/5 of £450 = £90 at 5s.	= £22 10 0
Personal allowance £150 at 5s.	= £37 10 0
Reduced rate relief £175 at 2s.6d.	= £21 17 6

Total amount repayable for the year... .. £81 17 6

Ship Surgeon: Uniform Expenses

"INQUIRER" took a post in August, 1931, as ship surgeon, and retained it for four months. The appointment necessitated an outlay of £25 for uniform. He is informed that the agreed standard allowance is £22 per annum, and that as he held the appointment for four months only £7 is all that can be allowed to him.

** The original cost of uniform, etc., is strictly capital outlay, and therefore not allowable for income tax purposes. The allowance of £22 per annum is for the maintenance of the uniform, etc., and consequently, though on the facts the result is somewhat harsh, the authorities are correct in saying that only one-third of the annual allowance can be given. The alternative would be to allow the actual maintenance cost during the four months, which was presumably almost negligible.

Letting of Rooms over Surgery

"L. M." rents some premises for £80 per annum for use as a surgery, and lets three rooms to his assistant for 15s. a week. The inspector of taxes questions the propriety of deducting the whole of the rates on the premises as professional expenses.

** "L. M." has two alternatives: he can either deduct the whole of the rent and rates and bring in the £39 a year as a receipt, or he can exclude the £39 from his receipts, but in that case can deduct only a proportion (say two-thirds) of the rent and rates. "L. M." has adopted the former course in effect, and we suggest that he adhere to it.

LETTERS, NOTES, ETC.

Caesarean Section

Dr. B. E. WALTERS STALLARD (consulting surgeon to the Herefordshire General Hospital) writes: With reference to Dr. Janet Gray's letter on Caesarean section in the *Journal* of November 19th (p. 952), my experience in India showed that osteomalacia is not invariably an indication. I was offered my first Caesarean by my chief at a "purdah" hospital; the woman was in labour, with such advanced disease that the outlet of the pelvis admitted only the index finger. Before the theatre was ready she had delivered herself, owing to the extreme softness of the bones.

Medical Jokes in "Punch"

The exhibition of prints depicting humorous situations between doctor and patient now in progress at *Punch* offices in Bouverie Street, E.C., was first arranged for the centenary celebrations of the Association this year, and was attended by many members and delegates. The selection begins in the middle of last century, and is brought down to the present day. Some of the earlier jokes are still appropriate nowadays; one, which appeared in 1869, concerns the treatment of nervous depression, and the legend runs: "It's very well to go down for six weeks into the country by yourself, to give up tobacco and stimulants, and to live the Whole Day, so to speak, in the Open Air, but all this will do you no good unless you cultivate a Cheerful Frame of Mind and take a Lively View of things." The picture shows the patient standing alone under an umbrella in a

dripping landscape, gazing mournfully at a couple of ducks in a pond. Another unchanging grievance of the patient is chronicled in the same year: "Medical attendance two-and-six"! Why, I attended him and had to wait two hours." Sixty years later George Morrow imagined for us an entertainment at which he has never assisted: "Competition Night at the Pharmaceutical Society," where competitors are deciphering the calligraphy of eminent members of the British Medical Association. For the most part Mr. Punch has treated our profession with kindness and sympathy, and we look forward to his genial criticisms in the future.

Danger of Exhaust Fumes

The Automobile Association draws attention once more to the frequency of fatalities due to carbon monoxide poisoning from exhaust fumes. Motorists are urged to observe the following precautions. Avoid running an engine for longer than is absolutely necessary when a car or motor cycle is in an enclosed space. Never run an engine for warming or tuning-in in a garage unless the doors, windows, and other ventilators are open; generally it is advisable to warm or tune the engine in the open air. Finally, make sure that the exhaust system is in perfect condition and free from any leakage.

Research in Mental Disease

Dr. ALEXANDER CANNON (Colney Hatch, N.11) writes: I have read with interest the various letters in the *Journal* on this all-important topic. It appears to be overlooked that some of us are carrying out research in mental disease with very satisfactory results, through the use of hypnotism, waking suggestion, and reliable research endocrine products, tested in mouse units. To these may be added the value of *Cannabis indica* in producing greatly increased receptibility when most powerful suggestions can be made, and even post-*Cannabis indica* (hypnotic) suggestions can be carried out by the patient, who appears often so inaccessible, but is not quite so inaccessible as most people would imagine. Suicidal tendencies, obsessions, hallucinations, and even certain types of delusions can be (and are being) disposed of by hypnotic suggestion. All that is required of the physician is confidence in himself, patience, tact, and interest in his patients, which should surely be the qualities with which each doctor is endowed, or acquires in order to make himself proficient and successful in his calling.

"Medical Register": Office Edition

The Registrar of the General Medical Council writes: May I remind those who find it essential to know whether a practitioner is legally qualified or not that, in order to facilitate their work, the General Medical Council publishes an office edition of the *Medical Register*, printed on inexpensive paper and bound in boards, but containing precisely the same names and lists as the more expensive edition. It is issued from this office (44, Hallam Street, Portland Place, W.1) at a special charge of 10s. post free, but no copies can be supplied unless they are ordered and paid for before December 31st. The Council also issues each month a list of additions to and deletions from the *Register*, the charge for which will be furnished upon application.

Medical Art Calendar

Once more the publishing house of J. Philip Kruseman (Nassauplein 1 B, The Hague, Holland) has issued its annual Medical Art Calendar, price 7s. For each week of the year there is an excellent reproduction in sepia of an old Dutch master—and every picture tells a story. This calendar would make an acceptable Christmas present to a medical friend.

Messrs. Allen and Hanburys Ltd. (Bethnal Green, E.2) have issued a new (third) edition of *Medicamenta Recentia*, the primary object of which is to bring to the notice of medical practitioners the uses of this firm's special preparations. It also gives information on such subjects as diet in disease, poisoning, and the Dangerous Drugs Acts and Regulations, and blank pages are provided for clinical notes on special cases. A copy will be sent post free to any member of the medical profession on request.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 67, 68, 70, 71, 74, 75, and 76 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 72 and 73.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 287.



NUTRITIONAL ANÆMIA IN INFANCY

The Minister of Health draws attention in Circular No. 1290 (27th Oct., 1932) to the importance of the results of the investigations carried out under the auspices of the Medical Research Council on Nutritional Anæmia in Infancy (Medical Research Report No. 157 Mackay). In this Circular the Minister recommends all authorities responsible for the care of infants to give practical effect to the recommendations made as the result of these researches for the prevention and cure of Nutritional Anæmia. The Milk Food which was used exclusively in this extensive work, and which is still being recommended for this purpose is

HĒMOLAC

(Full Cream Milk Powder with Iron Ammonium Citrate)

The exhibition of Hēmolac in the treatment of Nutritional Anæmia has now been definitely established. In addition it has been demonstrated that Hēmolac acts as a prophylactic against the common catarrhal infections of the respiratory and alimentary tracts.

Clinical samples and literature will gladly be sent to any member of the Medical Profession.



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Makers of Optical and Electro-Medical Appliances,

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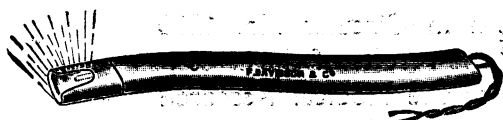
Specification: Guttman's Self-holding Vaginal Speculum, electrically illuminated; latest pattern Electric Rectal Speculum; high grade examination Cystoscope (Kollmorgen system); Laryngo-Pharyngoscope; Electric Auriscope for diagnosis, operating and massage with 3 aural specula, inflator, adjustable magnifying lens and expanding nasal speculum; Electric Spatula and Transilluminator (for the antrum and mastoid region); Pocket Webbing Head Lamp; The "Davon" Funduscope (Reg.) for easy and rapid examination of the fundus with large "field"; Achromatic Electric Magnifier for examination of the cornea or skin. Complete in case with "Davon" Battery, Rheostat and a spare lamp for each article.

Every instrument of the finest workmanship. Unequalled value. Price £33 17 6

Other Sets for EYE, EAR, NOSE and THROAT, including Set of TEST LENSES, £20 10 0 and £26 10 0, or without Test Lenses from 7 Guineas.

Our "Davon" Battery has been before the profession for over 20 years and maintains its reputation. Many Doctors have used one for 2 years and more. Insist upon having the "DAVON" (our registered trade mark) with our guarantee behind it.

THE "DAVON" SPATULA AND TRANSILLUMINATOR.



With "Davon" Battery £1 10 0

THE "DAVON" FUNDUSCOPE

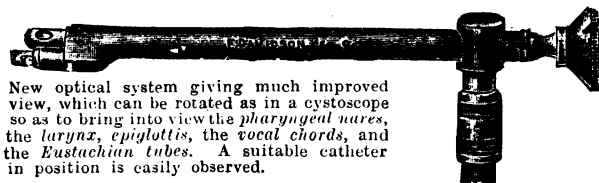
Registered Design.



A perfect little instrument for rapid examination of the Fundus with

REMARKABLE FIELD AND DEFINITION.

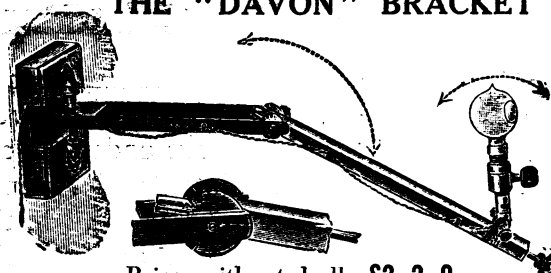
LARYNGO-PHARYNGOSCOPE (Partly foreign)



New optical system giving much improved view, which can be rotated as in a cystoscope so as to bring into view the pharyngeal nares, the larynx, epiglottis, the vocal chords, and the Eustachian tubes. A suitable catheter in position is easily observed.

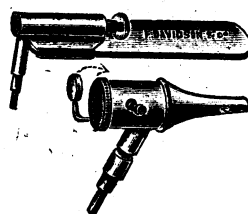
With Handle and Cords	£6 0 0
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With battery in handle (not the "Davon")	6 0 0
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Price without bulb £2 2 0

Target frosted bulbs (please state voltage) each 3/6



"Funduscope" alone £2; or complete in case with Spatula and Auriscope.

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With Red-free Filter and Slit Lamp in addition

£5 12 6

"FLAT FOOT"

or a "Falling of the Arch."

Is the cause of many true and false ailments.

THE "PNEUMETTE" (Patented and British.)



THE ONLY FOOT ARCH SUPPORT WITH AN AIR CUSHION. PAMPHLET ON FOOT TROUBLES, with Article, "The Medical Aspects of Flat Foot," by an eminent London Physician, free.

"I have prescribed 'Pneumettes' for several of my patients with remarkably good results in every case." —, M.D.

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Perfectly constructed, portable and absolutely "Earth Free." Price £6 10 0.