

EMULSION

LACTOBACILLUS ACIDOPHILUS

(Minimum Count: 250 Million per c.c.)



Weekly examinations of the faeces will disclose the rapidity with which the intestinal flora is affected by the large quantities of viable B. Acidophilus incorporated in this very palatable emulsion.

B. ACIDOPHILUS EMULSION

overcomes toxæmia of intestinal origin and promotes adequate defaecation.

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Made only in the Laboratory of

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TRY EDWENIL

IN

MEASLES

Rash appears and disappears much more quickly than usual. No sequelae. Convalescence sets in rapidly.

WHOOPING-COUGH

Paroxysms fewer and less severe. Cough rapidly abates. Duration of whole attack less than two weeks.

MUMPS

Swelling lessens after two doses. No fear of orchitis.

EDWENIL is non-toxic. Subcutaneous injection provokes no untoward reaction, local or systemic.

25 and 12½ c.c. bottles; 2 c.c. ampoules.

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Telegrams: ENDOCRINES, WATFORD.

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Duodenal Ulcer at 80

"L. H." asks for the most suitable diet and treatment for incipient duodenal ulcer in an elderly man of 80, who is otherwise hale and hearty; height 5 ft. 10 in., weight 14 st. There has been no haemorrhage, but persistent pain two or three hours after food.

Income Tax**Redecoration of Surgery**

"F. A. W." consulted the local income tax officials about two months ago as to the expense of panelling and redecorating his surgery and waiting room. He was advised to have the work done and "send in a claim for the full rebate of 5s. in the £ on the total cost." He has done so, and is now informed (by another official) that he must make the claim as against the 1933-4 tax.

** As professional profits are assessed on the basis of the previous year's income, any expenses affect the liability of the following, and not of the current, year, and therefore the recent expense cannot affect the tax due in January, 1933. Incidentally our correspondent refers to the work done as "improving" his surgery, etc. To the extent to which the expenditure represented improvement rather than maintaining the standard of decoration it would rank as capital expenditure, and would not be allowable for income tax purposes.

Replacement of Car and Depreciation

"G. F. G." was allowed £459 for replacement of a car in 1926. He is considering whether to claim the depreciation allowance for the current financial year, but is told that he can claim the allowance only on the present written-down value of the car—that is, on £184. What had he better do?

** We advise him to claim the depreciation allowance on the £184, but when that car is replaced to be sure to make an "obsolescence" claim. In effect that will give him the renewal deduction less the amounts actually allowed him in respect of depreciation, and he will therefore get the immediate advantage of one allowance and the ultimate benefit of the other.

New Consulting Practice—Territorial Service

"McC." explains that up to July, 1932, his income consisted of salaries, etc., as university lecturer, hospital tutor, and private tutor. He has now rented a consulting room, but so far the expenses exceed any income from the consulting practice. Also he has been assessed for Territorial pay (£15 less £8 expenses) for 1932-3, though no pay was received.

** If the practice is carried on at a loss "McC." can claim an allowance for the amount of the loss, the claim to be lodged within twelve months of the end of the year of assessment. We advise him to make up a nine months' account for the practice as at March 31st, and to lodge his claim then. As regards the Territorial pay, all that our correspondent can do is to claim the cancellation of the assessment; no deduction can be claimed for the expense of maintaining the uniform if no income is received in that connexion.

Cost of Travelling

"J. C. N." is a research worker, and holds three separate appointments, and has to travel from one place to another. Can he claim to deduct the cost of travelling?

** No. The point has been decided by judicial authority in the cases of *Cook v. Knott* and *Ricketts v. Colquhoun*. It would be different if the emoluments were derived from a single appointment necessitating travel to different places, but here each appointment is separate, and the expense is incurred as a preliminary to, and not in the course of, carrying out the duties of each particular appointment.

Interest on Borrowed Capital

"TOLONG LAH" inquires what amount of relief a practitioner can claim (a) in respect of money borrowed for the purchase of a practice, and (b) for interest paid thereon.

** As regards (a) the transaction is one involving capital rather than income, and does not affect income tax liabilities. (b) No allowance can be claimed for payment of interest on loan because the borrower is entitled to deduct income tax at the standard rate of tax from such payments when he makes them to the lender.

LETTERS, NOTES, ETC.**"Choreic Dorsal Reflex"**

Dr. G. ARBOUR STEPHENS (Swansea) writes: In the *British Medical Journal* of February 21st, 1931, I described the presence of what I call the "choreic dorsal reflex," which is to be found in all children suffering from chorea. Although acute rheumatic fever is closely associated with chorea both as to cause and to after-effects, it is rare to find this reflex in the former unless other choreic symptoms are also present. The close association of this reflex with chorea is emphasized by the fact that in one-sided cases of chorea the dorsal reflex is found only on the side affected by the choreic movements. This fact is brought home by the case of a girl, aged 18, who was admitted for left-sided chorea. She came from a very poor home, where she received hardly any of the lime-bearing foods (eggs, milk, and cheese), but was supplied with acids in the form of vinegar. She was small in build and in poor condition. There was a slight mitral murmur, and the "basic blood pressure" was raised to 70 mm. Hg, whilst the systolic pressure was lowered to 120 mm. Hg, from which the inference is that the weakened pump had to work against an increased pressure owing to the presence of some toxins in the blood. The dorsal reflex extended from the third dorsal spine to the lower part of the buttock on the left side; there was no reflex on the right side. She was treated by rest in bed and 1-grain doses daily of parathyroid (desiccated) as put up in tablet form by Armours. After a month's treatment she suddenly developed an urticarial rash on the face and neck, whilst the choreic movements ceased with equal suddenness. The rash gradually cleared away, and all that remained of the chorea was the left-sided dorsal reflex.

Inquiry into Abortion

Mrs. JANET CHANCE writes, on behalf of the Federation of Progressive Societies and Individuals: We understand, with very great regret, that the Council of the British Medical Association has decided not to appoint, at present, a committee to inquire into the question of abortion, and we sincerely hope that the matter has only been postponed for a short time. For when a question of this kind is of profound concern to a very large section of the community, and is beginning to draw public attention, it is surely of the most serious importance that those with knowledge and judgement on health questions should give the community their guidance. And it cannot be of little account to the doctor whether, and in what ways, his judgements are to be dictated by law; nor can it be satisfactory to the profession which prides itself on its impartial treatment of rich and poor to know that it is not practising this impartiality in the region of gynaecology.

Population Problems

Dr. B. DUNLOP (London, S.W.7) writes: Referring (p. 1067) to Dr. Frederick Hoffman's estimate that the world's primitive population increases annually by 11,000,000, you describe it as "alarming." I hope that you are not overlooking the yearly 9,000,000 increase of the remainder. Again, you say that the encouragement of modern health methods among primitive races inevitably tends to a reduction in the death rate. But if their death rate be 30 per 1,000, these peoples must be suffering from pressure of population on the means of subsistence, and therefore can only reduce their mortality by accelerating the increase of their food supply or by reducing their very high birth rate. Science cannot help a population to multiply faster than its food supply.

Diaries

We have received from the Anglo-French Drug Company, Ltd. (11 and 12, Guilford Street, W.C.1), a copy of their desk diary for 1933. A limited number of copies are available, free of charge, for medical practitioners who care to make application for them.

The Dental Manufacturing Company, Ltd. (Brock House, Great Portland Street, W.1), publish a sumptuous diary of appointments which, though primarily intended for dentists, would also prove useful to medical practitioners whose work is done mainly in the consulting room at regular time intervals. The prices are 6s. 6d., 7s. 6d., and 8s. (postage 6d. extra).

Vacancies

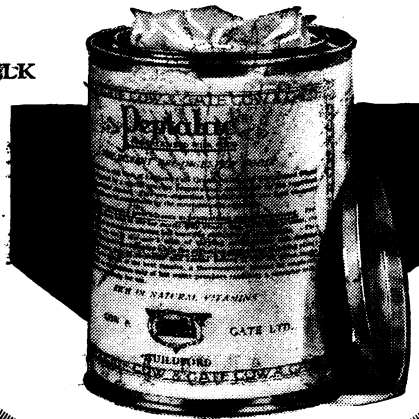
Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 35, 36, 37, 40, and 41 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 38 and 39.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 308.

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RICH SELECTED ENGLISH MILK
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Dextrinised and Pancreatised

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- 5 PEPTALAC is therefore invaluable for infants, young children, the aged, convalescents, and the weak in health, who are prone to contract milk-borne diseases from ordinary milk or preparations made with it.
- 6 PEPTALAC is pleasing to the most fastidious palates—salt or chocolate may be added for further flavouring if desired.

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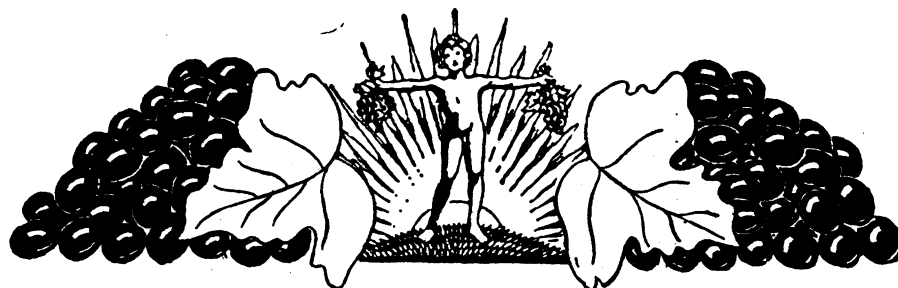
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CORRECTING AND PREVENTING CONSTIPATION DURING PREGNANCY

A distinguished obstetric surgeon has laid it down that "constipation plays a leading part among the so-called minor ailments of pregnancy." The same authority advises that "simple methods which are physiological and harmless" should be adopted in order to secure two or three easy movements a day, these methods being persisted in until a regular habit is established.

It is desirable that the first of these evacuations should take place before breakfast; and this may easily be brought about by taking, first thing in the morning, a spoonful of ENO'S "Fruit Salt" in half a pint of water, following this by a cup of tea. If necessary, further doses may be taken before the subsequent meals.

ENO'S "Fruit Salt" is a carefully prepared combination of fruit acids with alkalis, and is entirely free from the harsh and nauseating sulphates of soda and magnesia. It acts by detaining fluid in the alimentary canal—according to the law of osmosis. Unlike most aperients, it promotes peristalsis, not by chemical irritation of the nerve endings, but by the natural method of painless tension. It is therefore particularly suitable for use during pregnancy. ENO'S "Fruit Salt" has the additional merit of being agreeable to the palate, and is quite free from sweetening or artificial flavouring agents.

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