

inspector of taxes now states that only the excess cost of subsistence over normal cost of being at home is allowable, and proposes to reduce the deduction to £15.

* The principle laid down by the inspector is correct. The taxpayer is not entitled to deduct the equivalent of normal living expenses, and therefore only the "excess" is deductible. The sums allowed to public officials or members for "subsistence" when away from home for certain periods may furnish a guide as to what is a reasonable cost, but those amounts are not decisive—for example, they may take into account the fact that costs are sometimes incurred for short absences where no "subsistence" is paid.

LETTERS, NOTES, ETC.

Seasonal Disturbances of Health

Dr. R. CHALMERS (Darlington) writes: Would it not be of much more usefulness if the cases reported in medical journals had fuller details given—for example, date, month, and year of onset. So often this fact has an importance only realized by those who keep records of seasonal disturbances of patients' health. For instance, about Christmas, 1931, there suddenly appeared an outbreak of abdominal influenza in Britain. Several months afterwards I had under my care a patient home from Egypt suffering from the sequelae of this condition, which was said to be very prevalent there at the same time as it appeared here. The Registrar-General reports a prevalence in certain months of the year for infection with anthrax. How frequently, too, what is regarded as a trivial matter—namely, "catching a cold"—is the prelude to some prolonged, serious, and fatal illness. How often, too, the urine examination is reported as negative. I find that frequently the most satisfactory urine to macroscopic and routine chemical tests is crying aloud with suggestive hints when the proper tests are done. Such points, too, as regards the weather, relation to vacations, etc., are very important in trying to arrive at a solution of the problems of medical practice. The outbreaks of colds, catarrhs, boils, carbuncles, after returning from a refreshing holiday in glorious sunshine, raise points for inquiry. A recent experience of a very virulent "carbuncle of the finger" after being pricked with the thorn of a rose-bush brings to mind records of several cases of death from blood poisoning occurring at this season of the year from skinned knuckles while working in the garden.

The Harvest of Invention

During the first fortnight of October the ninth international exhibition of inventions, organized by the Institute of Patentees, was open at Westminster Central Hall. Some five hundred devices, representing the ingenuity of the British inventor, with a certain admixture from abroad, were displayed, most of them of the sort which makes one wonder why nobody had thought of them before. The talents of women inventors, of whom there are a relatively small number, are in the main exercised over domestic and labour-saving devices. Men inventors turn mostly to the motor car, and here in profusion we find such things as means for directing motor car headlights in unison with the front wheels, keyless locks for motor car doors, alarm gongs to warn against motor car thieves, and four-way directional indicators for motor vehicles. But the house has also received attention, in particular the window, which, whether sash or casement, we have always felt could do with a little more invention; the chimney also, and here was a chimney providing such an up-draught that down-draughts (it was claimed) were entirely eliminated. No one of the five hundred inventions had to do with medicine, surgery, or therapeutics, except perhaps, an appliance, by a woman inventor, for relieving catarrh by saturating a pad with "curative mixture" and attaching it to the base of the nostrils, thereby obviating the use of handkerchiefs. Nor was pharmacy or photography represented; perhaps these are already invented up to the hilt. Inventors appear to find most satisfaction in getting one thing to serve a double purpose—an invalid bed to turn into a wheel chair, or even into a bureau with a writing flap. Nobody knows who designed the first kettle and the first pot, but here is the inventor of 1933 who combines both articles in one, using only one heating point. A wardrobe-bookcase, a bicycle pedal and stand, an electric horn and reversing light for motor vehicles are other instances of combination. Nothing is too small for the inventor, and as life is an assemblage of trifles it is quite possible that those who have suffered from the wanderings of a back collar stud,

which has spoilt an evening or upset a peroration, may bless the name—unknown, by the way, for all the inventions are anonymous—of the man who comes forward with a back-fastening permanently attached to the neck-band of a shirt. Again, the practitioner who looks suspiciously at his telephone account may welcome a device, something like a typewriter, which registers all telephone calls automatically, and shows a true record of every call made.

Purification of Swimming Baths

Mr. DONALD ARMOUR, jun. (London, W.1), writes: In your issue of September 30th an article appeared on the examination of swimming-bath water. It concluded with the following sentence: "Finally, it seems highly desirable that some automatic device should be employed to maintain constant chlorination of the water at a proper figure, instead of the chlorine figure of the water being obtained by a method of human trial and error, which is the only one at the moment employed, so far as we know." It may interest your readers to know that a patient has recently been filed covering just such a device. The inventor is a well-known Canadian electrical engineer, who has been studying the question of water sterilization for several years. Briefly, he utilizes the fact that an increase or decrease of the sterilant in the water causes a corresponding decrease or increase of the water's electric conductivity. By means of an indicator and a valve this device, it is claimed, automatically increases or decreases the flow of the sterilant to the required strength, keeping the standard of sterilization constant, and at the same time indicating it. In our opinion those interested might well consider the advisability of adopting or testing such an invention.

"Drawing the Pillow"

"V." writes with reference to Dr. Mark Taylor's letter, (October 14th, p. 716): A few months ago a patient described to me this process, the performance of which he witnessed in a hospital abroad, to which he had been admitted. An analogous process may occur unintentionally to a comatose patient from inadequate pillowing, allowing the head to fall backwards too much.

A Slander and a Protest

"NADAULD" writes: In the *Times* of September 27th the Nazi instruction of school children is described. We are told that in a lecture to them at the Colonial Exhibition the guide, having explained that the Germans had largely stamped out sleeping sickness in Tanganyika, asserted that "the natives [under the present British mandate] die off in thousands in the plague spots, and the British don't bother about them." Our *Journal* is not concerned with Nazi propaganda in general, as this is a political matter, but when it is pushed to slandering the medical profession of this country in order to inculcate the war mentality in school children, it is time we spoke.

Treatment of Stump in Appendicectomy

Dr. F. EDGE (Birmingham) writes: Any surgeon who burns or cauterizes healthy intestinal tissue is behind the times. The Mayos, Lord Moynihan, and my humble self treat the stump of the vermiform appendix with respect, as an enterectomy.

Medical Golf

The Shropshire Medical Golf Association held its autumn meeting at Church Stretton on Sunday, October 8th. There were twenty-four entries, and the scores were: Morning round for the Captain's prize (presented by Dr. Arthur C. Watkin): Dr. Harker, 70 (7); Dr. Banks, 74 (18); Dr. Glynn Piggott, 75 (18); Dr. Osborn Smyth, 75 (18); Dr. Elliott, 77 (7); Dr. Clarke, 77 (12). (Handicaps in parentheses.) In the afternoon the foursomes *versus* bogey competition was won by Dr. Malcolm and Dr. MacDonald with a score of 1 up. Dr. Clarke and Dr. Urwick, Dr. Osborn Smyth and Mr. Edmond, and Dr. Harker and Dr. Ireland finished 2 down. It was decided to hold the next meeting at Oswestry Golf Club on the third Sunday in May. Mr. A. D. Haydon was elected captain for the coming year and Dr. T. R. Elliott was re-elected honorary secretary.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 46, 47, 48, 49, 52, and 53 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 215.