

Pruritus with Jaundice

"B. S." writes in reply to the query by "P. J. M." (June 16th, p. 1103): In *Clinical Memoranda*, by Brand and Keith, thyroid extract is recommended to allay the pruritus of jaundice. Of local applications, one of my patients found a solution of Jeyes's fluid most useful, but I had not heard of this possible use of thyroid extract when this patient was ill.

Results of Operations for Elephantiasis

Mr. H. F. BLACKLEE (Barrow-in-Furness) writes in reply to the inquiry by "I. S. Q." (June 30th, p. 1195): May I refer to a case of extreme lymphatic stasis of one lower limb in a young male patient. The condition had persisted since childhood, and had resulted in a huge useless limb, as illustrated in the textbooks of tropical medicine. I performed a Kondoleon operation some four years ago, and the end-result has been highly satisfactory—so much so that last week I met the patient returning from his evening tennis. An especially gratifying feature is the return of soft pliable skin, and also the disappearance of ulcers caused by the pressure of rolls of elephantoid tissue in his original condition.

Exercises for Lumbago

"B. R." (Glasgow) writes in reply to the inquiry by "W. T. H." (p. 1195): Hornibrook's *Culture of the Abdomen* provides several exercises of great value in lumbago. These exercises are meant primarily for the abdominal muscles, but several of them have a marked effect in loosening up the muscles in the lower part of the back. For years I had chronic lumbago, developing severe attacks every few months, and being confined to bed in great pain for several days. I have got almost entirely rid of this trouble, and put my cure down to three things—water, self-massage, and exercises. The self-massage is best done through the pyjamas, using two round-ended rulers. With these a fairly powerful massage can be managed by the patient himself. Water by itself being admittedly an uninteresting drink, I take my extra fluid in the form of weak tea during the afternoon, when I do not eat anything. My experience would go to show that in the cure of chronic lumbago there remain these three things, self-massage, exercise, and water, and the greatest of these is water.

Income Tax**Allowance for Car**

"W. T." purchased a car in April, 1933, for £135, and used it for locumtenent work until September, 1933, when he obtained a resident permanent appointment. The car was wrecked in December, 1933, and the insurance company paid £95. What can he claim?

** (1) Running costs, including licence and insurance, in so far as they were incurred on professional work and were not covered by an allowance received from the practitioner for whom he worked. (2) Depreciation allowance for the six months while he was using the car professionally—that is, $1/2$ of 20 per cent. of £135 = £13 10s. With regard to commissions paid to a medical agency for locumtenent work, in our view the earnings of such work are assessable (Schedule D) as professional profits (rather than as emoluments of specific employments), and the deduction of the commission should be allowed.

Payment for Introduction of a Partner

"W. E." asks whether a payment of £50 to a medical transfer agency for the introduction of a partner is an allowable expense.

** No. It is not incurred in the carrying on of the practice, but in connexion with a change—or partial change—in proprietorship, and as such is a "capital" expense.

Fees Paid by Locumtenent

"W. W." asks whether agency fees paid for procuring locumtenent work are deductible.

** We consider that they are deductible. Where they are refused it is usually because the remuneration received is regarded as the earnings of an "employment," and therefore assessable under Schedule E. In our opinion the various earnings are assessable under Schedule D, as the profits of carrying on a profession—the periods of engagement being normally fairly brief—and on that basis the expense is properly allowable, as is also the cost of travelling from place to place while carrying on the profession in that particular way.

Car Transactions—New Practice

"PUZZLED" bought a car for £110 in October, 1931, and commenced to use it professionally on July 1st, 1933, when he entered a G.P. partnership. He sold it in December, 1933, for £40, buying a new car for £127 10s. That car he sold in June, 1934, for £105, and bought another for £140. The first accounts of the new partnership are being made up as for the year to June 30th, 1934.

** On the basis of writing off 20 per cent. on written-down value the original car would be valued at £75 on July 1st, 1933. The replacement allowance would therefore be £75 - £40 = £35 only, and it would seem best to adhere to the alternative depreciation allowance and drop a "renewal" claim. On that basis he should claim:

(a) For the period July 1st, 1933, to April 5th, 1934:

	£	s.	d.
£75 at 20 per cent. for six months ...	7	10	0
£127 10s. at 20 per cent. for three months ...	6	10	0
Total ...	£14	0	0

(b) For the year to April 5th, 1935:

£127 10s. - £6 10s. = £121 at 20 per cent. for three months ...	6	0	0
£140 at 20 per cent. for nine months ...	21	0	0
Total ...	£27	0	0

LETTERS, NOTES, ETC.**The Cancer Problem**

Dr. H. SEARLE BAKER (London, N.3) writes: My attention has been drawn to a letter from Dr. E. F. Hunt in your issue of June 16th (p. 1096). If he will refer to a paper of mine, published in the *Lancet* of September 16th, 1933, he will note that the treatment he advocates has been tried, with results that were definitely encouraging. The method is now being explored intensively, but it is unlikely that any further publication will be made from the purely clinical angle for about a year from now.

Mr. ADAM GOWANS WHYTE (The British Electrical Development Association, 2, Savoy Hill, W.C.2) writes: In your issue of June 16th (p. 1096) Mr. A. W. B. Livesay makes the following observation: "What we want to find is the unknown irritant that is responsible for the abrupt rise in the cancer death rate that occurred in the latter third of the nineteenth century, the time of the introduction of the gas ring and the electric kettle; the rise has continued ever since." I offer no comment upon the suggestion that some connexion may exist between cancer and the boiling of water by one method rather than another, but as a matter of historical fact the electric kettle was a rare phenomenon until the present century was well on its way.

Asthma in Childhood

"G.P." (Surrey) writes: I gave an asthmatic child ephedrine, sodium iodide, and belladonna with excellent results, and I gained great kudos. I did not trouble about a vaccine, as the mother gave me to understand the child was cured. One night the child got another attack of asthma, and the father, with whom I was not very well acquainted, went for another doctor, who gave a vaccine made from the child's sputum, and the child has been in excellent condition ever since. It follows, then, that all drugs are only for temporary use in asthma in children.

The firm of W. Martindale, manufacturing chemists and wholesale druggists, have issued a handy list of their medical products. The booklet is intended primarily for medical men, and any doctor who does not receive a copy by post may have one if he applies to 12, New Cavendish Street, W.1.

The address of the Grenfell Association of Great Britain and Ireland has now been changed to 66, Victoria Street, S.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 45, 46, 47, 48, 49, 52, 53, and 54 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 24.