

After the first day it is possible to decide to what extent it may be used in this way without a painful reaction. Any loss of muscular tone may be restored by graduated faradic contractions. There should be a definite improvement at the end of ten days' daily treatment if applied intelligently by an experienced masseur. Otherwise I would suggest considering the possibility of: (1) circulating toxin, as advanced by many authorities; (2) a collection of inflammatory material lying underneath the dense fascia of the extensor muscles over the head of the radius. In conclusion, I might inquire whether "Wessex" is satisfied that his back-hand is an orthodox stroke.

#### Nail-biting

"W. R. W." (Hove), in answer to the query of "M.B.Ed." for a method of curing nail-biting, writes: I would suggest he should ask the patient's dental surgeon to fix two caps on the upper first permanent molars. These will keep the incisors from meeting, and so prevent the girl biting her nails. The caps must not be left on too long, or the articulation will be upset, but from my own experience in a very bad case the habit is soon cured.

#### Spermatorrhoea when Bathing

Dr. W. PATERSON BROWN (London), in reply to "M.D., D.P.H." (July 28th, p. 192), writes: The discharge of semen following upon an unusual or inadequate stimulus is to be regarded as a common symptom of perversion or neurosis, and may occur in the apparently healthy. Analytic psychotherapy has benefited many such cases, and cure is usual.

#### Income Tax

##### Depreciation of Car

"H. L. P." has sold a car for £47 10s. which is the exact amount to which the cost had been reduced by the aggregate of the depreciation allowances up to that for the year 1934-5 inclusive. He bought a new car for £218 10s. in June, 1934—the full amount before any deduction for the £47 10s. received for the old car. What depreciation should he claim when making his return for 1935-6?

\*\* £218 10s. at 20 per cent. = £44.

#### Deduction for Rent and Rates

"CHESHIRE" owns his own house and surgery. What deductions are allowable?

\*\* A good deal must depend on the actual facts—for example, a practitioner possessed of substantial private means might use premises where the professional element was comparatively small. Assuming that "Cheshire" has a surgery and waiting room on the ground floor, and a garage, he might reasonably claim one-half of the rates and income tax assessable value. If there is no separate waiting room he may not succeed in obtaining more than one-third.

#### Proportion of Household and Car Expenses

"D. C." differs from his local inspector of taxes with regard to the proportion to be applied to expenses which are not entirely professional—for example, house rent, domestic service, private use of car on holidays, etc.

\*\* The difference is mainly one of principle. "D. C." regards the proper professional charge as the amount which the service, etc., would cost, and the inspector considers that the total actual expenditure should be divided in the approximate ratio of professional and private use. The latter is the generally accepted view, and we believe it would be upheld on appeal. It may, for instance, be true that one maid alone would be inadequate to look after the surgery, attend the door, etc., at all times; but if, in fact, two maids are kept—and one, on the average, is fully employed on the domestic work of the house—then only one-half the expense of the two is deductible as a professional expense.

#### Employment of Wife: Special Allowance

"B. R.'s" bookkeeping, typing, and clerical work generally is done by his wife, who receives £2 a week in consideration of that work.

\*\* He is entitled to the special allowance for wife's earned income of £45 per annum. The £104 can be deducted as a professional expense, but if so must be separately assessed on the wife. Repayment can be obtained in respect of last year, when the claim was omitted.

## LETTERS, NOTES, ETC.

#### Boiled Milk

"E. B." writes from Birmingham: One sees so much in the papers of "Drink more milk," and many doctors say "Drink more milk boiled." It is not generally known that when milk is boiled, if it is immediately well whisked to a froth, either in the saucepan or in the bowl, the boiled flavour disappears, and the tough scum, to which so many invalids and particularly little children object, does not rise to the top. When the milk is cold, if it is passed through a fine sieve a few disintegrated particles of scum may be found, but nothing that would be noticeable when used in an ordinary way. In two or three hours the cream rises, and can be used for tea, coffee, or fruit. Milk prepared in this way has a rich, delicious flavour.

#### Insect Bites and Iodine

Dr. P. PRINGLE (Uxbridge) writes: In connexion with the case of gangrene of the finger following an insect bite, recorded by Dr. Ibotson (*Journal*, August 4th, p. 240), I should like to record that I have found in every case of septic insect bite which has presented itself to me this summer a history of the immediate application of iodine. I have wondered if anyone else has any views on this subject.

#### Magic Pastille

A Birmingham correspondent has sent us a cutting from the advertisement pages of a celebrated weekly periodical. The object of this advertisement is to persuade readers that by eating a pastille every night before going to bed they can smoke as much as ever they like without any ill effects. "It seems to me," writes our correspondent, "a pernicious kind of thing to advertise, for we know that if a man is affected by smoking in the manner suggested in the picture, it is time he began to cut his tobacco down and realized that no masking of symptoms will do any good."

#### Medical Golf

The Scottish Medical Golfing Society held its inaugurating meeting at Hadley Wood Golf Club on July 26th, with the greatest success. The prize for the best eighteen holes against bogey, presented by Dr. Skelley, was won by Dr. John Grant. The prizes for the first and second nine holes were won by Dr. Mackenzie and Dr. Findlay. Members dined together at the clubhouse.

#### Disclaimers

Professor GREY TURNER writes: In a Sunday newspaper, which has a considerable circulation in the North of England, an account recently appeared of a case on which I have lately operated at the Newcastle-on-Tyne Royal Infirmary. Under an arresting title misleading statements were made concerning the operation, and my name was mentioned in a way to which I very much object. Needless to say I knew nothing whatever about the report, nor did I give any information to the newspaper authorities, nor have they obtained information from the Newcastle-on-Tyne Infirmary. It has unfortunately become not uncommon in this district for the more sensational papers to write up accounts of cases of which they have heard, and this is the third occasion I have been the victim of publicity during the last twelve months. On a previous occasion I had an interview with an editor, and as a consequence he published a small paragraph in an out-of-the-way part of the paper disclaiming my connexion with the article in question; but evidently they find the practice provides too "good copy" to be discontinued.

Dr. E. HOPEWELL-ASH (London) writes: To avoid misunderstanding, may I say that certain opinions on the subject of drought and "nerves" attributed to "Dr. Edwin Ash of Welbeck Street" by a Sunday newspaper do not in the least represent my views. A disclaimer from me might perhaps be considered unnecessary, as I have not at any time practised in Welbeck Street; but the opinions in question are supposed to be supported by extracts made from a book I wrote some sixteen years ago—*The Problem of Nervous Breakdown*.

#### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 30, 31, 32, 33, 36, and 37 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 34 and 35.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 124.