

**Income Tax****Expenses of Assistant**

"J. K." was an assistant to August, 1932, using two rooms of his house for seeing patients; his maid had to answer the door and telephone. Since August, 1932, he has held another assistantship, his principal making it a condition that he rents the flat over the surgery and keeps a competent maid to answer telephone calls and take messages for the practice. He puts his car expenses at £150 a year, including depreciation, but excluding running costs during holidays.

\*\* The expenses of the maid's services are partly private and the amount deductible professionally is a fair proportion having regard, *inter alia*, to the time expended by her on the two classes of work. Probably one-third would not be unfair to "J. K." as a professional charge. As regards the rent the same proportion might be claimed in the first case, but in his present circumstances apparently no part of the flat is used for the reception of patients and no part of the rent will be allowed. Apparently practically the whole of the £150 car expenses will be allowable, but "J. K." will have to show the amount of depreciation claimed as a separate item, and some slight restriction of that claim may be due in respect of holiday use of the car.

**LETTERS, NOTES, ETC.****English Children in the Alps**

The Queen Alexandra Sanatorium Fund, which owes its origin to the appeal for an English sanatorium in Davos made by the late Lord Balfour of Burleigh thirty years ago, has investments valued at £64,000 and an annual income of about £2,400. Since the sanatorium was given up as a war-time necessity the income has been used to enable patients of small means suffering from curable tuberculosis to stay long enough in Davos to make a substantial recovery. Last year the number of suitable cases applying was not very large, and it was possible to extend the grants for more than the usual five or six months on medical advice in Davos; but the council of the fund in London recognizes that a limited stay in the Alps, particularly if it must be followed by a return to straitened conditions at home, does not produce the best possible return for expenditure. For the last two years the council has had an object-lesson of a different kind in the Davos Valley. By the generosity of the president of the Birmingham Children's Hospital, acting in concert with its staff, a group of forty or more Birmingham children have spent several months in the Alps, with results which have been critically watched by a number of British and foreign paediatricians. About one-half of these children had had various forms of surgical tuberculosis; the remainder illnesses such as asthma, interstitial pneumonia, recurrent bronchitis, debility, and malnutrition after prolonged ill-health. When last reported, of the eighty children who had been to Switzerland forty-one were discharged "cured" after a stay averaging seven months, and at a weekly cost per patient of £2 2s. 6d. The experiment having surpassed the expectations of its promoters, the council of the Queen Alexandra Fund, a year ago, adopted the principle of helping children. At that time negotiations for collaboration with the Birmingham scheme did not mature and the money was allowed to accumulate, so that for the coming year there is a larger balance, and the council has agreed to allot, if suitable cases offer, as much as half its available income for the purpose. No hard-and-fast rules have yet been laid down as to the qualifications for a child candidate. The fund's honorary examining physicians in London will decide on its merits any application received for help from the fund, which now has the benefit of the advice of Professor L. G. Parsons, who was elected a member of council at the recent meeting. Practitioners with youthful patients who would, they think, benefit under the scheme may obtain further information from the honorary secretary of the council, Mr. A. Stanley Herbert, 25, Birch Lane, E.C.3, or from the local secretary, Mr. W. G. Lockett, Davos-platz, Switzerland.

**Conan Doyle, Bell, and Laycock**

Dr. T. JOHNSTONE (Ilkley) writes: We have heard much of Sir A. Conan Doyle and Mr. Joseph Bell, but nothing from either as to who was Joe Bell's teacher. He was Professor Laycock, the first Englishman appointed to a medical chair in the University of Edinburgh, and who, all his life, was simply persecuted by some of his colleagues, both privately and in public. Their behaviour

is recorded in a book or collection by the late Dr. Stark Currie, and was presented by me to the library, Morningside Mental Hospital, then under the care of Professor Robertson, who intended, had he lived, to produce a lecture on, or short biography of, Laycock. He was a remarkable man, a teacher at the old York medical school, where his pupils included Sir Jonathan Hutchinson and Hughlings Jackson, and he was friendly to Sir Clifford Allbutt. In Edinburgh he inspired, and had his full share in teaching, such men as Sir David Ferrier, Sir Dyce Duckworth, and Sir Lauder Brunton. Laycock was a pioneer in psychology and mental ailments, and did much to simplify the lunacy laws. He taught that people could carry the "poison" of diphtheria and give it to others, though they themselves escaped. He drew our attention to the effects of poisons on the nervous system after the exanthemata or injuries, and, instead of shell-shock, we were taught of "cannon fever" as the cause of nervous troubles after a war. Some of his teachings were wonderful, and time has verified many. He used to teach us physiognomical diagnosis and many other things, by observation and inference. I wonder what he thought of Joe Bell? Time, education, and evolution have widened the outlook of the men who select the medical professors at my old university, and I will merely mention my old teachers, Sir William Turner and Lord Lister.

**"Praise and Dispraise of Doctors"**

Dr. J. N. DUGDALE (Johore Bahru, Malaya) writes: I was interested to read (*Journal*, June 30th, p. 1172) the quotation of the Latin epigram attributed to Euricius Cordus in Dr. Hutchison's illuminating MacAlister Lecture. It reads: "Three faces the physician hath . . . first as an angel . . . next . . . a god . . . and last of all . . . a very fiend of hell." Some time ago a Chinese patient described to me a cartoon in a Chinese paper in which the physician is depicted as an angel on arrival at the sick-bed, a god on recovery of the patient, but as a demon when he sent in the bill! Many Chinese maxims are similar to our own, and it would be interesting to know if they had a common origin.

**Transport of Invalids by Railway**

Dr. MAURICE CAMPBELL (London, W.1) writes: In these days, when motors are almost universal, I am not sure if doctors realize how easily patients can travel by train. Recently a friend of mine had to come from Manchester to London, and I was surprised at the comfort, or even luxury, of the invalid coach. He was, indeed, more shaken in a ten-mile motor ambulance journey than on the rest of the way. He had the additional advantages of meals and of seeing the country after many weeks in bed, and greatly enjoyed the day. Patients may be deterred by the thought of the cost, but this was most reasonable. I am sure no one who has experience of this will ever be willing to travel any other way.

**Autoclaving of Gum-elastic Catheters**

Dr. MALCOLM BAILLIE (Urological Department, King's College Hospital, S.E.5) writes: We have found that the brown gum-elastic Eynard urethral catheters will stand indefinitely repeated autoclaving, and when cool have lost none of their stiffness. This method of sterilization recommends itself by its saving of labour and killing of all organisms, including spores.

**Surgical Films at the Annual Meeting****Acknowledgement**

In the Section of Surgery at the Annual Meeting of the British Medical Association at Bournemouth cinematographic films were lent by Sir John Thomson-Walker, Mr. Tudor Edwards, and Professor G. Grey Turner, dealing respectively with prostatectomy, lobectomy, and construction of an extrathoracic oesophagus after oesophagectomy. These were highly appreciated on the several occasions on which they were shown.

The Medical Supply Association, Ltd. (167-73, Gray's Inn Road, W.C.1), inform us that they are opening new show-rooms at 95, Wimpole Street, W.1 (opposite the Royal Society of Medicine).

**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, 38, 39, 42, and 43 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 40 and 41.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 164.