

treatment consists of light dressings soaked in boric acid lotion with zinc sulphate and ammon. picrate solution; this has kept the elbow-joint useful. I have removed on several occasions a small sequestrum, but he has carried on his employment as a leather worker all these years, and is still at work at the age of 69.

Income Tax

Cost of Assistant's Board, etc.

"SPES" has claimed £150 per annum as the cost of the board and lodging of his indoor assistant. The inspector points out that the cost of a surgery maid and one-half of the rent, rates, and light and heat are already claimed and allowed as professional expenses.

** Though much must depend on the facts of the particular case it does seem that there is not much of the element of "lodging" to be claimed for by "Spes," seeing that it has to be covered by the "lodger's" share of one-half of the rent, etc.—the rent and rates not already allowed amount to £56 per year only. In the circumstances we suggest that a personal visit to the inspector's office might lead to a reasonable compromise.

Income from Dominions

"A. R." is resident in one of the Dominions, and has a private income on which he pays tax there of about £120 per annum. What would he pay if he resided in England?

** Assuming "A. R." to be married, but not entitled to "child" or other special allowances, his tax here would be:

| | £ | s. | d. |
|---|------|-----|------|
| On the first £150 | ... | ... | nil |
| On the next £175 at 2s. 3d. in the £... | ... | 19 | 13 9 |
| On the balance of £675 at 4s. 6d. in the £... | ... | 151 | 17 6 |
| | £171 | 11 | 3 |

Less Dominion income tax relief, which in the circumstances would represent apparently about half the above amount, leaving "A. R." in the position of paying £120 plus, say, £85 = £205, less any relief he might obtain from the Dominion authorities.

Employment of Wife

"J. G." explains that he has "paid his wife £25 a quarter for years," and "the work she does is worth at least £45 a year," which is all he claimed. The inspector of taxes has refused the claim on the authority of a decision in the case of Thomson v. Bruce.

** The allowance of £45 in respect of the earned income of the wife presupposes that the wife's earnings have been assessed. "J. G." does not state whether he returned his wife's "income" for assessment. That was one of the points in the case cited. Another was that accounts had been lodged which did not show the wife's wages as paid out of the business receipts. The question is really one of fact—that is, it is for "J. G." to prove (a) that he did pay wages to his wife for the work she did in the practice, and (b) that he has been assessed in respect of her earnings.

LETTERS, NOTES, ETC.

The G.P.'s Nightmare

To those who may have had similar dreams, this one of Dr. J. Vergely's may bring the comfort of a fellow-sufferer. We translate it from the *Journal de Médecine de Bordeaux*, 1934, xxv, 681.

I have had a frightful dream. I distinctly saw coming towards me a man with his flesh flayed and large tears running from his eyes. In spite of this horrible mutilation, he walked and spoke without difficulty. When he reached the place where I was, he stopped and made a sign that he wished to speak with me. "Who are you?" I asked. "Who am I?" he replied. "I am the last survivor of a disappearing race, one which, when I am gone, will become completely extinct. . . . I am a practitioner of general medicine. No doubt you are surprised to see me in such a sorry state, but it is all the fault of those specialists. They have taken everything from me, even my skin, bit by bit. As you see, they have left only my eyes, so that I can weep. Ah! how magnificent was the life I used to lead, and who would have said that I

should come to this? But, let me tell you, my condition was not always so deplorable. When I began the practice of medicine I was, if not exactly rich, at least properly clothed; and I tried my best to care for suffering humanity. Up to the time of the war things went on in much the same way. True there were already specialists. Besides the surgeons and, within their ranks, the genito-urinary surgeon, the gynaecologist, and the orthopaedic surgeon, there were also the obstetrician, the dermatologist, the oto-rhino-laryngologist, the dentists, the radiologists. But that was almost all, and these specialties seemed to us to be justifiable. But since the war! Ah! my good sir, there have sprung up the foot specialists who have taken our feet from us, the cardiologist the heart, and the tuberculosis experts who, under the guise of this disease, have stolen all the maladies of the lung. I will not refer to the paediatric physicians, more wildly specialized than before, nor to the neurologists or the psychiatrists, who speak a language which becomes more and more esoteric. Then there are the specialists for rheumatism, lymphatism, and much else besides; and the last thing I heard of was that there were specialists for diseases of the vessels and for endocrine disorders. I tell you truly that they have taken everything from me, bit by bit, and have left me only my eyes to weep with. Ah!" he cried, striking his chest, "I will go and specialize in unknown diseases."

Treatment of Trichophyton Infection

"M.D." writes: The difficulty in effecting a cure of trichophyton infection of the fourth interdigital spaces of the feet has recently been alluded to. The experiences of a sufferer may be of assistance. For several years I have persevered with a number of treatments, often for several months each. All have failed to produce improvement with one exception. Cignolin (Bayer) grains x in benzol 3i is the exception. A solution of silver nitrate, x rays (1/4 pastille on one occasion, 1/2 pastille on another), Castellani's fuchsine paint, chrysarobin ointment (8 per cent.) have all proved completely ineffective. Whitfield's ointment, containing salicylic acid grains xx and benzoic acid grains xxv to an ounce, applied nightly on pledgets of cotton-wool, produced almost intolerable smarting and a marked extension of the disease, so that the whole interdigital skin, up to the tips of the affected toes, became white and infected. Cignolin alone has produced improvement; but of cure I begin to despair.

Lethal Noises

Dr. W. J. BURNS SELKIRK (Birmingham) writes: In reading Dr. Dan McKenzie's paper on "Noise and Health," in the *Journal* of October 6th (p. 636), I recollected two curious instances of the effect of noise given in Hudson's book, *A Hind in Richmond Park*. (1) A baby died as a result of an explosive sneeze by another person in the room. (2) A man had so loud a voice that when, in temporary forgetfulness, he shouted loudly at his ox the ox fell dead. I think the sudden shriek of the whistle of a passing railway engine can cause fits of terror in a baby for months afterwards.

Medical Golf

The autumn meeting of the Sussex Medical and Dental Golfing Society was held on the course of the Dyke Golf Club, Brighton, on September 30th, when twenty-eight members were present. The weather was fine and warm, although there was a strong wind. The morning round, for the captain's prize (presented by Dr. A. E. Drynan), against bogey resulted in a win for Dr. H. Butcher with a score of 2 up; M. W. Pilcher was second (1 up), and the prize for the sealed holes was won by Dr. J. M. Anderson. In the afternoon the competition took the form of a four-ball foursomes against bogey, resulting in a win for Drs. Bond and Devlin (4 up), the runners-up being Drs. J. Thwaites and J. K. Raymond, who tied with Drs. G. Thwaites and A. E. Drynan, with 2 up.

George Newnes Limited announce the publication, in fortnightly parts, of a popular work entitled *An Outline of Modern Belief*, by J. W. N. Sullivan and Walter Grierson.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 47, 48, 50, 51, 54, and 55 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 52 and 53.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 212.