

and if X. Y. Z. can show that his total expenses fall within that category, the excess is deductible in his assessment. The car is apparently used privately to some extent, and it may be difficult to establish the contention that the services of a chauffeur are "necessary," seeing that the mileage rate implies that, in the view of the employer, the services of a chauffeur are not "necessary" to the carrying out of the duties. There may be exceptional circumstances in the case; if not, our correspondent's prospects of success in an appeal are slender.

Purchase of Lease and Practice

"A. N." took out a lease for a branch surgery for which he paid £78. Is this allowable as practice expenditure? Similarly, is the payment of brokerage (calculated on the quarterly takings for three years) in connexion with the purchase of a practice allowable?

* In each case the expense was incurred in acquiring a capital asset or in extending the practice, and consequently both have to be regarded for income-tax purposes as capital expenditure and are not allowable.

LETTERS, NOTES, ETC.

Swallowed Foreign Bodies

Dr. D. T. RICHARDS (Risca) writes: The cases in the *Journal* are very interesting, and no doubt it is the experience of all practitioners that swallowing of foreign bodies, especially by children and mental defectives, is not uncommon. It is surprising what little trouble they give, and how many of them manage to make a long journey without causing obstruction or penetrating the gut. In an experience of fifty years I did not come across a case that needed operation for swallowing foreign bodies. The only case I had needing intervention was that of a young boy who had been nutting, and had been swallowing the shells as well as the nuts inside in great quantity. The bowels had become obstructed and he was passing some blood, while the abdomen was swollen, as no motion had passed for several days. I found the rectum distended by a firm mass of what felt to the finger like wood chips. With some difficulty I was able at last to detach one or two of these, when their nutshell nature was revealed. A spoon, a finger, and an enema syringe, after much difficulty, dislodged a surprising amount of nuts, cracked shells, and pericarps. A middle-aged woman, who had suffered several periods of mental depression, when she usually had asylum treatment, developed in one of these attacks a compelling desire to swallow foreign bodies, especially pins, safety pins, and needles. The pins and needles were stuck into figs, then swallowed, and seemingly without causing any pain or inconvenience. As soon as she had taken a foreign body she would go and tell her daughter that she had done so. The daughter dieted the mother and examined the motions until the swallowed article was recovered, which usually happened in a day or two. The patient told her daughter in her usual casual manner one day that she had swallowed her wrist watch. Search failed to discover the watch, while the leather strap holding it on the wrist was found. It was therefore presumed the story was true. The motions were examined carefully as usual, but no watch was found. After three or four weeks the examination of the faeces was discontinued. The daughter was not quite sure she had not omitted to examine them on one occasion. At the end of four weeks the dieting and examination of the faeces was discontinued, as the patient was experiencing no discomfort and the bowels were acting normally, the conclusion being that the watch had not been swallowed, or, if it had, it was passed the day the examination was not carried out. One day six months later the watch was passed without difficulty or any discomfort. It was the size of a penny piece in circumference; the silver was quite black and the glass intact.

Epidemic Streptococcal Laryngitis

Dr. J. L. BATES (Newmachar) writes: Mr. Herbert Tilley and Dr. Dan McKenzie (*British Medical Journal*, July 6th) have given us a singularly vivid account of a condition from which I believe I must have been suffering recently. About a week after leaving a fever hospital where I had been a resident I developed a severe paroxysmal cough often brought on by phonation and worse after meals and at night. Each attack of coughing was followed by extreme laryngeal spasm lasting about a minute. Retching occurred

constantly and vomiting twice. There was general malaise; the pharynx was injected, but the larynx was not examined. The voice was weak and hoarse, though there was no pain or expectoration. After about a fortnight the paroxysms became less frequent under the influence of a sedative linctus. A month later the voice is still weak and there is a slight cough. It is interesting to note the complete absence during the disease of asthmatic attacks, from which I suffer.

Poisoning from a Rose Bush

Dr. H. C. HOPKINSON (London, E.C.4) writes: Early in April I was digging up a small rose bush in a neglected garden when I sustained three or four scratches on my knees (I was wearing shorts). The scratches were too slight for me to trouble to put anything on. Within an hour they had become angry red wheals. Then followed intense irritation, which persisted for four days. This was accompanied by a constant slight pain, comparable to rheumatism, down the front of both legs from knee to ankle; a general feeling of malaise and lethargy, with frequent yawnings, was also present. All these symptoms disappeared after four days. The greater part of the rose bush was burnt forthwith, but a small remnant was unconsumed. A month later my wife was placing this remnant, now completely desiccated, on the bonfire, when she scratched herself with its thorns through her stockings above the knee. Remembering that it was the same plant which had caused my symptoms, she immediately treated her scratches with a thorough application of eusol. In spite of this, the scratches produced marked local reaction. Within a few hours the site of each one showed widespread discoloration, having the appearance of a severe bruise, and resolving in the course of a few days in the same manner as an ordinary contusion. It would be interesting to hear of similar occurrences and suggested theories as to the cause of such marked reactions.

Sterilization in Animals

Dr. JAMES PIRIE writes: I happen to be in the Island of Jura on a holiday, and was much interested in some remarks a Highland shepherd has made to me regarding the effects of sterilization in bulls and rams. He does not castrate in the old way by removal of the testicles. He uses a "bloodless castrator," with which he compresses the spermatic cord. He says that this operation on rams and bulls under 9 months of age renders them incapable both of procreation and copulation; but that the operation performed on older rams or bulls, say, after 2 years of age, not only greatly improves their general condition, but, while it destroys their power of procreation, it does not in many instances impair materially their power of copulation. Sterilization without loss of function has long been a dream amongst human beings.

Medical Golf

The London Irish Medical Golf Society held a meeting at Wentworth on June 27th, seventy-one players taking part. The results were as follows: *Gordon Holmes Cup* (medal): D. R. Murray (13)—66, T. Murphy (17)—67, M. J. Smyth (7)—67. *Lane Cup* (bogey): T. Murphy—4 up. *Corbett Cup* (medal): J. Herbert (18)—69. *Scratch Prize*: M. J. Smyth—74, J. T. McCarthy—77. The *Brady Cup* competition was held on June 30th at Mersea Island, and was won by J. Madden (13) with a net score of 71.

Periodic Fertility and Sterility

With reference to the review in the *British Medical Journal* of July 6th (p. 16) of Knaus's *Periodic Fertility and Sterility in Woman*, Messrs. H. K. Lewis and Co., Ltd. (Gower Street, W.C.1), inform us that they are the English sales agents for this book, and that the price is 24s. net.

Corrigendum

Dr. LEONARD FINDLAY wishes to correct an error in his letter published in our last issue (pp. 36-7): For "intrathecal" in the fourth and third lines from the end read "intra-tracheal."

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 38, 39, 40, 41, 42, 43, 44, 45, 49, and 50 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 46 and 47.

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