

Sir Ernest Graham-Little, M.P., has been elected a member, *honoris causa*, of the French Dermatological Society.

The second part of the July issue of the *American Journal of Syphilis, Gonorrhoea and Venereal Diseases* is devoted to a report of the New York City Commission appointed to investigate the prevention and control of syphilis and gonorrhoea in Scandinavian countries and in Great Britain.

Those interested in the subject may like to know that a journal—*Speech*—is being published quarterly as the journal of the British Society of Speech Therapists.

*Science Progress* for July, 1936, contains an article by Professor E. D. Adrian on "Research on the Central Nervous System," and one by Dr. Joseph Needham on "Biochemistry and Causal Morphology in Amphibian Regeneration."

The Epidemiological Report of the Health Section of the League of Nations for April to June is devoted to the international lists of causes of death and the extent of their adoption in various countries.

Professor Ernst Finger, the well-known dermatologist and syphilologist of Vienna, celebrated his 80th birthday on July 8th.

Dr. W. K. Blackie has been appointed President of the Rhodesian Branch of the British Red Cross Society.

The number of cases of diphtheria in Holland among a total population of 8,000,000 has fallen from 7,450 in 1930 with 439 deaths to 2,990 with 143 deaths in 1934, and the percentage fatality from 5.9 in 1930 to 4.8 in 1934.

## Letters, Notes, and Answers

All communications in regard to editorial business should be addressed to **The EDITOR, British Medical Journal, B.M.A. House, Tavistock Square, W.C.1.**

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### QUERIES AND ANSWERS

#### Income Tax

##### Retirement from Partnership

"F. R." says A. and B. have been in partnership on a half-share basis. The partnership accounts have been made up on a cash basis to September 30th each year. A. is disposing of his half-share as from October 1st, 1936, but retaining his half-share in the firm's book debts. "What is A.'s share of the firm's income tax up to the time of his retirement?"

\*\* A. will have to account for tax on one-half of the amount, which would have represented his share of the firm's gross assessment for the financial year ending April

5th, 1937. The gross amount of the firm's assessment for that year is, of course, calculated on the firm's profits for the year to September 30th, 1935, and A.'s liability will be on one-quarter of that amount less personal allowances. He will not be liable to account for tax on his share of the book debts as they are received.

#### Car Transactions

"X. Y. Z." replaced a car in 1932-3 and claimed cost of replacement, and as it affected the assessment for 1933-4, did not claim depreciation allowance on the new car (which cost £225) for that year. He replaced that car in 1935-6 and for the financial year 1936-7 will be allowed "obsolescence £57, and wear and tear on the present car £57." Is this correct?

\*\* Yes. The rule that "replacement" and depreciation allowances must not operate to affect the same year does not apply to "obsolescence" and depreciation. There is, however, one point for attention. On the figures quoted it would seem that the depreciation applicable to 1933-4—that is, £50—which was not received, has been deducted in arriving at the obsolescence allowance. This is not correct, and that allowance should be increased by £50.

### LETTERS, NOTES, ETC.

#### Treatment of Angina Pectoris

Dr. W. A. CHAPPLE (London, W.2) writes: I have suffered from angina for a number of years and have been able to alleviate the pain promptly with 1/100 grain of trinitrin. Recently, however, I have been able to obtain the same result much more promptly by taking a maximum inspiration; at the end of the expiration following this the pain is gone. The pulse rate has been 110 before the inspiration, with frequent extrasystoles, and at the end of the expiration it has been 74, and the extrasystoles have gone; the relief has been complete, and the pain has not recurred, perhaps for a day or more, when the same treatment gives a like result. The inhalation of oxygen might be equally beneficial in severer cases, and, if so, simple small containers could be made available in the homes of sufferers. This treatment is physiologically rational.

#### Infection and Invigoration

Dr. D. A. ALEXANDER (Bristol) writes: Many of us have fugitive impressions that positive good results from disease. We recover; we are as we were before; we are better. We grew apace after measles; relations grew stout after enteric; friends became robust after tuberculosis. The state of pregnancy, with its miseries and mishaps, has another side that brings to many women a vigour they had not known before; the fertilizing particle, potent for harm, is also powerful for good. It would be of interest to collate and analyse any cases lying in one's clinical memory in relation to this theme. Disease takes away and it gives—seasickness illustrates the former; one has experienced such mental clarity after a voyage that it were worth while encountering rough seas to have that clarity again. The tranquillity, the joy of convalescence, from tonsillitis, for example, or influenza may have a physical counterpart in the humoral reaction to an invader. The high hope of the phthisical suggests that there is in the tubercle bacilli something akin to champagne; a something which emerges as such after its human implantation. Are there grounds for encouraging the sick that their illnesses are destined to increase their strength and prolong their days? Analogies are at hand; in the body politic the threat of invasion calls out a volunteer force, to the permanent strength of the nation; races are made by fusion; meta's, the most precious, are hardened by alloy. While we set ourselves against the infecting agents as unmitigated evils to be kept outside it is possible that exception is now and then to be made; a reconciliation may have been effected; man and microbe may be symbiotic.

#### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 34, 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 116.