the same time for five minutes or so. Then the enamel dish is lifted off with a towel, emptied, drained, and shaken rapidly until quite dry and still sterile. Next the saucepan is taken off and the water drained off as rapidly and as completely as possible ; with the aid of the instrument lifter practically all the water can be drained off without the instruments falling out. As soon as possible the plunger should be fitted to the syringes, all water ejected, and the plunger worked up and down a few times to help the drying process. Then quickly the needles are fitted in turn and any moisture ejected—the plunger being well back, so that no moisture comes in on the back stroke. The plunger is then worked up and down a few times, so that hot air passes through needle. Enamel dish, needles, and syringes are still hot, of course, and my experience is that they are now perfectly dry. The needles and plunger are now disconnected from the syringes, and all are placed in the still warm enamel container. The lid is put on and a rubber band round the dish will keep the lid secure. One needle is used for drawing the solganal into the syringe for the injection, and this needle is then put aside. The other needle and syringe are used for making the puncture, and the plunger is withdrawn a little to ensure that the needle is not in a vein. The syringe is disconnected, the needle being left *in situ*, and the other syringe with the gold solution is put in position. If a small bubble of air is left above all the gold gets in and the needle comes out clear of the preparation.

Dr. F. E. LOEWY (London, W.1) writes: It is easy to obtain a sterile and completely dry syringe if the syringe sterilized in spirit (or by boiling and rinsing with spirit) is rinsed a few times with ether, which can be squirted back into the bottle and used repeatedly.

Preventing Perineal Tears

Dr. JOSEPH JONES (Leigh) writes in reply to "F. C. G." (*Journal*, August 22nd, p. 412): In the majority of cases it is impossible to say beforehand whether the perineum will tear or not ; but there are some in which it is plain that the passenger is so big in proportion to the passage that a tear is inevitable. In the latter cases tears can only be prevented by diligent ante-natal examination, *x* rays, pelvimetry, and early induction or Caesarean section. With regard to the former class, which may be called "potential" as opposed to the inevitable ones, it must be premised that the final extension of the head is brought about by the counter-pressure of the perineum against the head, which is being thrust down by the uterine forces, and that therefore anything which relieves this pressure tends to save the perineum. There are at least two useful measures for this purpose. The first is to keep the head in the late stages—about the period of "crowning"—drawn forward, and well forward, against the pubic arch by means of the "short" forceps. The blades of this instrument are much thinner and narrower than the blades of the ordinary long forceps, and it is usually possible to apply them without increasing appreciably the size of the mass which has to pass through the orifice. Any slight increase is more than compensated by the decided forward pull, which takes the strain *pro tanto* off the perineum. It is most important that the forceps should not be used for the purpose of hastening or shortening the labour in any way whatever. It may even prolong it by preventing the head being shot through a torn perineum. The second measure, equally important, is, if possible, to ease the head through the vulva in the interval between pains, and not to let it come through during the pain itself. This may be done either by hand or with the forceps, but in either case the object is not to hasten birth. It may be desirable to hold back the head during a pain which would otherwise expel it in order that it may be gently helped out during the following interval.

Income Tax

Cash Basis for Assessment

"R. M." has been a partner for eight years in a practice which has been assessed on the cash basis since its commencement some forty years ago. The inspector of taxes now wishes to change the basis from "cash" to "earnings."

*** The "earnings" basis is legally correct provided that it makes a proper allowance for bad and doubtful debts. The extreme difficulty of calculating that allowance account by account and the inevitable wide margin for error it affords have led to the practice, accepted by the Revenue in normal cases, of basing the gross income on the amount of the cash receipts. Where, for any special reason—for example, the growth of population in the area covered or the fact that the practice is "new"—the cash receipts do not reflect the full gross earnings it has to be set aside, but where the gross income is neither rising nor falling substantially the cash basis is applicable. We suggest that our correspondent should press the inspector to say why he wishes to depart from the common practice accepted in other cases by the Inland Revenue authorities.

M.O.H. Expenses

"Q.'s" inquiries will be sufficiently clear from the following replies.

*** The cost of the typewriter represents capital outlay and is not an admissible expense. The replacement of one standard professional book of reference by one more up to date is allowable, subject to its being "necessary," whether the new book is a modern edition of the old one or is a different work intended to serve the same purpose. Where a mileage allowance is given by the employing authority for the use of a car it is, in practice, impossible to substantiate a claim that some larger sum is expended "wholly, exclusively, and necessarily in the performance of the duties of the office." We cannot therefore recommend "Q." to persist in his claim for an allowance for depreciation of the car.

LETTERS, NOTES, ETC.

Magnetic Spectacles for Ptosis

Dr. CHARLES RUSS (London, W.1) writes: In his letter to the *Journal* of August 22nd (p. 412) Dr. C. Byron Turner fears that my magnetic spectacles for ptosis (August 15th, p. 338) will cause irritation because the armature is attached to the eyelid by adhesive plaster. I can assure him that it does not ; using the ordinary brown adhesive plaster (not zinc oxide), it has been worn day and night for over five days without any irritation, though its removal and cleaning of the skin of the eyelid would be preferable every three days. His second fear is that if the armature were buried surgically under the skin of the eyelid it would be expelled as a foreign body. May I ask why it should? For over thirty years eye surgeons have been embedding several inches of gold chain or wire in tethering operations, holding the eyelid to the frontalis or corrugator muscles ; they are not extruded as foreign bodies, and my armature would, of course, be gold-plated. Dr. Byron Turner's invention of 1893 may have been the first of the mechanical lifters of palsied eyelids. They are all unsatisfactory, for two reasons: first, the patient cannot blink properly—which happens normally twice a minute (Jessop: *Ophthalmic Surgery*, chapter ix, p. 286)—without removing the prop or gallery, springy wire, or the like device. Secondly, these springs or other tension devices, although holding up the palsied lid, induce a sense of tension or pressure which presently becomes ill-directed on to the eyeball, and the prop is discarded. As mentioned in the description of my invention, the patient can blink whenever he likes, and also there is no tension or discomfort due to the holding up of the lid by the magnet.

Corrigenda

On page 284 of our issue of August 8th, in reviewing the *Memoirs of a London County Coroner*, it was stated that Dr. H. R. Oswald, the author, had held over 3,000 inquests. This figure should have been 25,000.

In our issue of August 8th, on page 295, in summarizing a discussion in the Section of Obstetrics and Gynaecology at the Oxford Annual Meeting, we reported Professor J. C. Windeyer (Sydney) as remarking "on the frequency with which human anencephalic embryos performed continued purposive movements *in utero*." What Professor Windeyer actually said was that he had noted the frequency with which human anencephalic foetuses performed continued purposeless movements *in utero*, and he asked whether this might be due to absence of inhibitory centres.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 31, 32, 33, 34, 35, 36, 37, 40, and 41 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 38 and 39.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 151.