

Letters, Notes, and Answers

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The TELEPHONE NUMBER of the British Medical Association and the *British Medical Journal* is EUSTON 2111.

The TELEGRAPHIC ADDRESSES are
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Westcent, London.

FINANCIAL SECRETARY AND BUSINESS MANAGER
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QUERIES AND ANSWERS

A Literary Inquiry

Dr. T. JOHNSTON (Enfield, Middlesex) writes: Can any of your readers tell me if the poem named "Genesis Chap. 1 in the Bible of the Future" was written by the late Dr. Arthur Giles? He claimed to have come across the work while a student at Edinburgh, but this may have been his modesty, though no copy was found among his other verse.

"And [man] developed a thumb
For that he had need of it"

are two lines from this Darwinian poem, of which I am anxious to obtain a copy.

Ownership of a Medal

Dr. NORMAN S. KLASS (Trinity Lodge, Beaufort West, Cape, S. Africa) wishes to trace the owner of a large bronze medal picked up on a farm in his county. The medal was presented to L. J. Newnham by Charing Cross Hospital for proficiency in medicine in 1872. It is now in the possession of the head master of the local public school, who is anxious to have it restored to the rightful owner or his relations. The only information at Charing Cross Hospital Medical School is a minute-book entry recording the award of this medal.

Income Tax

Appointment—Payment for Residence

"K." holds a contract appointment under a medical aid society; he is required, as a condition of his employment, to reside on premises owned by the society, and the rent payable therefor is deducted by the society when paying his salary. He claims to be assessed on the net amount actually received by him.

** His claim is not supportable. A similar claim was made by an assistant medical officer employed by a county council, and decided against him in the High Court (*Osborn v. Sawyer*). "K." is assessable on the gross amount of his salary, notwithstanding he has to pay part of it by deduction for his residence. The result would be different if his agreement provided for the net salary plus a right to use—but not to sublet—the premises.

New Partnership

"M. N." has just taken a partner into his practice and inquires whether he should exercise the option of having the practice regarded as having ceased and recommenced. Is he bound to produce the deed of partnership for examination?

** It does not usually pay to exercise the option unless the income of the practice is falling off or the expenses are increasing to a greater extent than the gross income. If the entry of the new partner is accompanied by the cessation of a paid assistant the option should not be

exercised, because on the basis of the previous year the assistant's emoluments will still affect the assessment though they will no longer be paid. The production of the deed is a reasonable requirement, because its terms settle the basis on which the assessment is divisible between the partners. If not produced to the inspector of taxes it can be demanded by the Commissioners on appeal.

LETTERS, NOTES, ETC.

Presentation to Mr. Peter Duncan, Liverpool

Professor HENRY COHEN, chairman of the Faculty of Medicine, and Dr. W. H. WOOD, dean of the Faculty of Medicine, University of Liverpool, write: Mr. Peter Duncan, chief laboratory assistant in the Medical School of the University of Liverpool, attains the age of 73 this month, and will be retiring in December, 1936, after forty-three years' service. It is the intention of the Faculty of Medicine to make him a presentation in the form of a cheque on his retirement at Christmas. It was thought that past members of the staff and old students of the medical school might wish to contribute to the presentation. It has been decided that donations shall be limited to one guinea. Any former member of the staff or old student desiring to contribute should forward the amount to the Faculty of Medicine, c.o. the dean, not later than December 16th.

Combined Auscultation and Percussion

Dr. A. A. COCKAYNE (Christchurch, Hants) writes: The following method, not perhaps known to some readers, should prove useful to those who, like myself, lack an ear sufficiently acute to get much out of percussion of the chest. Place the stethoscope on the part of the chest to be tested and flick near it with the back of the index finger-nail, using the ball of the thumb as trigger. The stethoscope, being moved by the other hand as requisite, magnifies the sound of the light percussion by the back of the finger-nail enough to make out quite fine details; one can be quite certain of fluid or a dull patch, and even make out the borders of the lobes. Another method is to place the stethoscope on the back of the chest, and by tapping lightly with the tip of the fingers on the front, make out defects in the elasticity of the intervening lung common for a time after bronchitis or whooping-cough. It would also seem to be possible, by placing the stethoscope over the stomach or large intestine and moving the percussing finger about, to determine the dilatation of either in suitable cases, and I fancy it might be possible by listening over the heart to get percussion conducted along the great blood vessels in cases of aneurysm.

Divorce for Insanity

Dr. S. E. WHITE (Manor Park, E.12) writes: The Divorce Bill is being reintroduced into Parliament. There is one clause in it on which there is a crucial difference of opinion—that is, the clause dealing with divorce for "incurable" insanity. There are few doctors who would venture the pronouncement that a certain case of trouble of the mind is incurable; it depends to an immense extent on its environment and on the treatment (which varies in every mental hospital) to which the patient is subjected. The very fact of restraint—which in many instances can be shown to be an unnecessary imposition—is a potent deterrent to recovery. Therefore to fix a time-limit is indefensible. Moreover, the haunting dread of the contingency of divorce has a terribly injurious effect upon the patient. In the case of insanity no misdemeanour is alleged against the patient and there is the possibility that the spouse who wishes to divorce may, by his or her behaviour, have contributed to the onset of the malady.

Corrigendum

Dr. C. L. COPE wishes to correct a slip in his article on alkali poisoning in the *Journal* of November 7th. The word "acidosis" on page 916, column two, line 27, should of course have been "alkalosis."

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 52, 53, 54, 55, 56, 57, 58, and 59 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 60 and 61.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 283.