

INCOME TAX.

Motor Car Transaction.

"J. R. T." replaced his car in 1926 and asks whether he should have claimed any allowance as for 1925-26.

* * The "depreciation" or percentage allowance is a deduction from the average, and should be claimed when the return is made or at least before the assessment is confirmed, and it was to that allowance that we referred in our reply to "F. T. B." But the claim for cost of replacement or "obsolescence" is a matter to deal with when the accounts for the year in which the transaction occurred are taken into the average. Consequently, although "J. R. T." cannot now claim "depreciation" as for 1925-26, he can claim his renewal expenditure (maximum £520-£37-£483) when dealing with the results of the year 1926. On the other point mentioned, if "J. R. T." succeeded to the practice his liability for 1925-26 would strictly be on the three years' average profits of the practice which he took over, subject to a right of revision to the profits of the year; but in computing the profits of the new year the cash basis is inappropriate, and he would have to value his outstanding book debts to bring into the statement the full value of the first year's earnings.

LETTERS, NOTES, ETC.

THE D.P.H.

DR. HAIG (Crieff) writes: In the obituary notice of Dr. John C. McVail in your issue of August 7th the following occurs: "In 1885 McVail took the D.P.H. of Cambridge University. It was no easy thing for a busy man with so many other claims on his time and attention to find the leisure to prepare for such an examination." As McVail was born on October 22nd, 1849, he must have been 36 at that time and 42 when in 1891 he was appointed as the first medical officer of health for the counties of Stirling and Dumbarton. The M.O.H. for the burgh of Crieff has had a somewhat similar experience. Dr. Gairdner, nearly four years Dr. McVail's senior, took the D.P.H. of St. Andrews University in 1912 when entering his 66th year; he had been appointed the first M.O.H. for Crieff in 1883. At the time Dr. Gairdner studied the standard of education and examination for D.P.H. had been considerably raised owing to the action of the General Medical Council. It is to the credit of both McVail and Gairdner that neither of them was under any obligation to take this diploma, which is now necessary in the case of officers holding similar appointments to theirs.

THE MANUFACTURE OF DEGREES AND DIPLOMAS.

FROM time to time we have noted the existence in America of establishments for the sale of bogus degrees. Apparently this trade is not yet extinct, for a recent issue of the *Journal of the American Medical Association* contains an interesting account, with reproductions of the diplomas, of three institutions, entitled the Lincoln-Jefferson University, the University of Trinity College, and the American University (Los Angeles). The Council on Medical Education of the American Medical Association took the trouble of investigating these universities, stimulated thereto by receiving from the *Japan Medical World* photostat copies of diplomas issued to some students in Japan. These diplomas, complete with seals, crests, and signatures, would be an ornament to any consulting room. The Universitas Collegii Trinitatis prefers Latin to convey to all whom it may concern its *Salutem in Domino*. The Lincoln-Jefferson University is content with English. But the investigators discovered some interesting facts. Neither university has any buildings, laboratories, libraries, equipment, or even ground. Two of these institutions are housed in two small adjoining rooms in an office building in Chicago; while the third, the American University (Los Angeles), boasts of one small upper room, where the "Dean" sleeps on a dilapidated bed, when he is not carrying on the work of the university, with the help of an aged desk and a couple of chairs. The Lincoln-Jefferson University announces that, in little more than two years, degrees of thirty-eight varieties have been issued to 536 persons. In the thirty-eight varieties there have been degrees in "divinity," "theology," and "sacred theology"; in "law," "laws," "juris," "civil law," and "commercial law." In several cases the title "professor" has been granted. It is evident that our universities are behind the times in the scope they provide for the choice of a degree. This is shown, also, by the titles possessed by the two reverend heads of these universities—namely, M.A., D.D., LL.D., Ph.D., F.R.G.S., and A.K.C.!

This sort of enterprise, it would seem, is not confined to America, for there is, we gather, in Palermo an Italian Physico-Chemical Academy. Apparently the academy has been impressed by the financial possibilities of the degree-mongering methods which still exist in America. A member of the British Medical Association has received a printed letter from Professor A. Bandiera, secretary of the Academy, announcing that the council, in consideration of our member's many dignities and great learning, has resolved to nominate him an honorary member of the Academy, and to bestow on him a first-class silver-gilt medal for technical and scientific merit—price £2. The committee of the Academy contains the names of Senators, Members of Parlia-

ment, and an ex-Minister of Public Instruction. The field of activity is large, covering medicine, engineering, and the invention of chemical products and pharmaceutical preparations. The methods to be adopted are also a little mixed; they include the promotion of gymnastic and athletic clubs, the examination of food and drinking water, exhibitions of hygiene, special prizes for photography, and philanthropic work in medicine and engineering. The president of the Academy is one Professor Giuseppe Marletta, who appears to be a veritable Pooh-Bah of authority. He controls the conduct of affairs, proposes new members, enforces the constitution and regulations, presides at meetings, and elects the technical committee. The technical committee is concerned with many subjects, including "medical chemistry, bromotological chemistry, clinical and biological chemistry, and docimastic chemistry." The members of the Academy are divided into six categories; every member sends a sample of his scientific, artistic, chemical, agricultural, industrial, or pharmaceutical products to the Academy's museum, and includes with these his photograph for the Academy's album. All members, honorary or otherwise, appear to pay an entrance fee of £2, in addition, presumably, to the £2 for the medal. In return they receive a diploma, bearing the seal of the Academy. For an additional two dollars a bulletin is thrown in; this subscription is obligatory, "such publication," as the prospectus says, "being greatly to the interest" of members. Recently we learnt that the American bogus-diploma merchant found a field for his efforts in Italy. Apparently the Italian is taking his revenge; but why vent it on the Britisher?

"JOHNIAN HOGS": AN EXPLANATION.

A JOHNIAN writes: The review of Dr. Teichman's book, *The Cambridge Undergraduate 100 Years Ago* (August 14th, p. 309), contains the statement that "for some unaccountable reason Johnians were always called Johnian hogs." The nickname had died out in my time at John's (alas! nearly thirty years ago); but I have been informed that its origin was as follows: The gown of the Johnian undergraduates is made with horizontal bars of black velvet across the sleeves—whether three or four in number, I forget. The fancied resemblance of these bars to pigs' ribs earned for Johnians their uncomplimentary nickname. No doubt resentment of it gave rise to the custom of slitting the sleeves above the velvet bars and thrusting the arms through the slits. In this way the bars were hidden by the arms of the wearer. This custom probably still prevails. I venture to draw attention to this insignificant detail in the history of St. John's College because it indicates that the *gowns* and not the *characters* of Johnians were the *fons et origo* of the nickname.

DR. M. ASTON KEY (Southsea) offers an alternative: Two theories were, he says, current in my day, the first being that the famous St. John's Bridge of Sighs was nicknamed the isthmus of Suez, and this being transliterated into Greek produced *ovres*—that is, pigs. The second derived the name from the velvet strips on the Johnian gowns, which were known as "crackling." Apparently there is no evidence indicating which explanation is the older, but it is at least conceivable that the former grew out of the latter.

MANIC-DEPRESSIVE PSYCHOSIS: CORRECTION.

DR. R. D. GILLESPIE (London) writes to correct a sentence in the preliminary note on the discussion of manic-depressive psychosis in the Section of Neurology and Psychology published on August 7th (p. 252). He is reported to have said that the number of cases (of manic-depressive psychosis) terminating in dementia was very small indeed. He desires it to be noted that what he said was: "The number of cases beginning as symptomatically pure manic-depressives and ending as schizophrenic dementia must be extremely small." This, he adds, is "a very different statement, and one more relevant to the discussion."

PICTORIAL ROAD PLANS.

VOLUME VII of the Dunlop pictorial road plans, *On the Road*, describes the three main routes through East Anglia, from London through Cambridge to King's Lynn and Hunstanton, through Bishop's Stortford and Thetford to Norwich, Cromer, and Yarmouth, and through Colchester and Ipswich to Lowestoft. After a short account of places of interest in East Anglia, the routes are indicated by a thick red line running up each page, on either side of which are pictures of some of the towns or villages passed through. These neat little guides are published by E. J. Burrow and Co., Cheltenham and London, price 6d. each.

MESSRS. HAWKSLEY AND SONS, LIMITED (83, Wigmore Street, W.1), ask us to state that they are not the makers of the portable mercury sphygmomanometer noticed last week. It is made by the W. A. Baum Company of New York, and Messrs. Hawksley are agents for its sale.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 136.