

Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

EFFICIENT ANTISEPSIS IN MIDWIFERY.

"A." writes: In a recent textbook of midwifery it is stated that in the case of a biniodide solution (1) soap precipitates the mercury and so renders this antiseptic useless; and (2) contamination with blood renders the mercury solution useless as an antiseptic. I was under the impression that both these statements were true so far as the ordinary perchloride was concerned, but that neither was true in the case of biniodide. I should be glad to have further light on the subject.

OCCASIONAL WEAKENING OR LOSS OF VOICE.

"W. D." asks for advice in treating a strong healthy man, 50 years old, who does a lot of talking in business and finds that his voice seems powerless at times; he does not seem able to raise it without an effort, especially where other people are talking, or in traffic, or when music is being played. It causes him considerable mental worry.

TREATMENT OF CHILBLAINS.

DR. HENRY WALDO (Clifton) writes: Your correspondent (October 19th, p. 744) will concede that prevention is better than cure. This is the view that the late Sir Jonathan Hutchinson took some years ago when he wrote that those who toast their feet never get chilblains.

FLEAS.

"B. C." replying to the request by "W. G. H." (October 19th, p. 744) for a protection against fleas, writes: Years ago I had the same trouble, and I found I could protect myself by the use of Calvert's carbolic and camphor antimosquito soap. I have never tried it against mosquitos, but it certainly seemed to work against fleas.

INJECTION OF THYROID CYSTS.

DR. C. L. MARSH (Yeovil) writes: With reference to the inquiry of "F. S." on October 26th (p. 790) about the treatment of thyroid cysts by injections, I remember when I was at hospital, about fifty years ago, a strong-looking healthy man was admitted with a thyroid cyst about the size of a pigeon's egg. The cyst was injected with tinct. ferri perchlor., and the man was dead in less than an hour. *Verb. sap.*

INCOME TAX.

Sale of Practice.

"E. E. H.," who has usually made up his accounts to April 5th, sold his practice as from June 1st, 1929, and has been asked for a statement of account for the period April 5th to May 31st, 1929. He has no access to the books of his successor.

* * * At present we are unable to see that our correspondent would find any particular difficulty in preparing a statement of his receipts and expenses for the two months in question on the basis adopted for the earlier twelve months' accounts. Some such statement, even if estimates of expenses have to be used, will be necessary, because his liability for the financial year 1929-30 cannot be dealt with as a unit, but must be computed separately in respect of his former and his present practice. He should, of course, make sure that the assessment on the latter does not cover a period greater than his ownership of it—

presumably ten months only. The inspector of taxes is correct in disallowing "depreciation" if he deducts the cost of renewal of a car.

Residence in the United Kingdom.

"T. C. L." asks whether in the event of an individual arriving in Great Britain from abroad a few days before the end of the financial year (April 5th) with the intention of settling here permanently he is liable to be assessed for the year in which he arrives?

* * * Yes, he is so liable, and in respect of foreign income as well as income arising in the United Kingdom. But the amount of the assessable foreign income would be restricted to the amount received in this country, or arising to him after reaching this country, and he would be entitled to the full year's personal allowances from the income assessable for the year of arrival, though that amount would, of course, be less than a year's income. If, therefore, the arrival is "a few days" only before April 5th the liability for the year of arrival would presumably be negligible.

Paying Guest Taken.

"S. S." asks whether and, if so, how the profits on a paying guest are to be entered in the income tax return. The guest pays £5 5s. per week, and costs about 25s. in food, 20s. for firing and lighting, and 10s. for extras, and has the best room in the house.

* * * The profit made is assessable. The charge stated above for firing and lighting seems heavy, but, on the other hand, some portion of the total cost of the domestic staff (wages, keep, etc.) is allocable to the amount received from the guest, as well as a fair portion of the total rent and rates as applicable to the guest's room. The amount returned will obviously have to be in part based on an estimate, and it looks as if the net amount returnable will be somewhere round about £75 per annum.

LETTERS, NOTES, ETC.

DISCLAIMERS.

DR. F. HOWARD HUMPHRIS (London, W.) writes: Accompanying a prospectus of a company formed, or about to be formed, for treatment centres for electrotherapy, physiotherapy, x-ray diagnosis, etc., was a letter said to be addressed to the medical profession. On the back of that letter were two quotations from articles I had written, one in the *Lancet* of March 3rd and the other in the *British Journal of Actinotherapy*. The use of my name is entirely unauthorized, and I have written to the secretary of the company, protesting strongly against the publication of my name without my consent.

DR. J. R. REES (London, W.) writes: A number of stupid, sensational articles appeared in the press at the end of last week with regard to the Tavistock Square Clinic. The inanities of these paragraphs are not worth taking in detail, but, as deputy director of the clinic, may I disclaim the substance almost *in toto*. A reporter came to the clinic and was told a certain amount about the need for the proposed expansion of the work. I saw him myself, and impressed on him that what was needed above all things was restraint, as opposed to sensation, and the series of inventions which appeared in the press were the result.

LIVER INTOXICATIONS.

Corrections.

DR. CHALMERS (Darlington) asks for the following corrections to be made in his letter published in the *Journal* of October 26th at page 786. The sentence beginning in line 9 of the third paragraph should read: "Later, however, it was given as lactate (the chloride at this stage would increase the acidosis)." For the sentence beginning in line 4 of paragraph 4 read: "Alkalis and glucose alone will not save such cases if severe; if my contention is correct that the hypoglycaemia is due to the insulin-like action of guanidine, then it would seem wrong to give glucose *plus* insulin." Paragraph 5 should commence: "MacLeod has stated with regard to the defective functioning of the parathyroid glands that this may not become evident except at a time of stress, as from pregnancy or improper diet." In the last paragraph, fourth last line, after the word "lines," add: "namely, the use of calcium chloride."

PURIFICATION OF SWIMMING BATH WATER.

DR. F. W. ALEXANDER, formerly M.O.H., Metropolitan Borough of Poplar, writes: Although belated, I greet with pleasure the report of the Ministry of Health on the purification of the water of swimming baths. I regret that no mention has been made of the strenuous, difficult, and prolonged pioneering work carried out at Poplar for over twenty years. "Special reports" were always forwarded, as legally required, to the Ministry of Health.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 48, 49, 52, 53, 54, 55, and 56 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 50 and 51.

A short summary of vacant posts not filed in the advertisement columns appears in the *Supplement* at page 211.