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the difference between this system and club-practice, again, turns solely on this money view of it, and leaves the question of principle untouched. The strictures passed on provident dispensary medical officers are equally applicable to hospital physicians and surgeons; to all the benefactors of the human race, such as Jenner; indeed, to all who inculcate preventive medicine and promote the public health, and so "deprive medical men of the legitimate earnings of their profession." True enough, "the labourer is worthy of his hire;" and, therefore, I say, let those who are well able to pay be made to pay; but deal leniently with those to whom the "hire," in ordinary circumstances, is a hardship. It cannot be a soothing reflection to any man that he may have been the cause of others going short of bread.

Note the paragraph with regard to the affiliation of the provident dispensaries with the Royal Infirmary, etc. "A case of chronic bronchitis and asthma was sent into the infirmary, to prevent the patient falling into my hands.....Infirmary made use of as a means of mollifying and pleasing dissatisfied provident dispensary patients.' Who can envy the state of mind of a man, if he really believe that such small motives as these words imply actuate the conduct of the medical officers or of the dispensary authorities? If the dispensary were conducted on such contemptible principles, from such narrow motives, for such despicable ends, then, indeed, would its enemies have cause to rejoice; for it requires no gift of prophecy to be able to foretell that any institution so conducted is doomed, and deservedly so, to early decay and ruin. Not many cases go into the infirmary, and it is my experience that they go reluctantly. One case that had been for a long time under Dr. Orchard (for "chronic phthisis," he says) was sent into the infirmary, went unwillingly, did not remain there long, was cured at home, and is now in excellent health.

The explanation given of the existence of members of provident dispensaries who receive parish relief may be satisfactory to the author of it, but is not correct; and the statements about sick entrances are also inaccurate and misleading. Besides this, Dr. Orchard, in his haste to convict the provident dispensary at all costs, not only adopts narrow views of mere self-interest, and makes inaccurate statements, but he is also self-contradictory; for example, "The question of the medical attendance of the wage-earning classes is not to be solved by attending them for almost nothing, and allowing them to have their physic for a penny a bottle.

Medical men who endeavour to make money by this system, etc."

How can one "make money" out of "almost nothing?" No; a medical man who joins a provident dispensary must not do so in the hope of making money thereby; it is not to be done. (The payments for medicines do not cover the cost in connection with them.

Let it not be understood for a moment that this is a question between two or three medical men; it has other and far wider issues. To close on 4,000 persons, all told, in Pendleton and its environs, the local branch of the provident dispensaries is a real blessing; and I do not know any of the members that I would not rather attend that way than as private patients. I am not maintaining that the system is perfect, but I do maintain that it has the elements of life in it which may yet make it prosper. - Faithfully yours,

ALEXANDER STEWART.

SIR,—In replying to Mr. Harwood's letter, there is one point to which I should like to refer, because Mr. Harwood purposely avoids it, and, when he quotes extracts from my letters, he takes care not to include it. It is this. No rule exists in connection with the Pendleton Provident Dispensary which states what income should qualify or disqualify a person from becoming a member. When the dispensary was founded, there existed a rule to the effect that families with an income of over thirty shillings a week were ineligible as members; but, after a time, this rule was abolished, because the Committee found that, by adhering to it, they could not procure a sufficient number of members to keep the dispensary going. There is now no limitation as to income. If three families wished to join the dispensary with an income of £2, £3, and £4 a week respectively, the working men's managing committee could admit them, and say that they were not tied down by any rule as regards income, which should prevent those persons from becoming members. We decline to send cases for investigation so long as the dispensary is managed in this manner; and Mr. Harwood need not express his surprise that only one case has reached him "from the whole medical faculty of the district," and that case was not sent to him for investigation.

On March 1st, a patient paid a medical man a bill of about £4; on the 18th, the same person was accidentally observed to come out of the dispensary. This was mentioned to Mr. Harwood, who replied by saying that he would send the case to the Provident Society for investigation. I may mention that the provident dispensaries are worked as a branch of the Provident Society.

"The working members of the district committees we do not blame; as a rule, they are men in whom it would be absurd to look for proper respect for the rights of a great profession. The blame rests on the shoulders of the leading men, who, from being the promoters of a philanthropic scheme, have become the patrons of what I may call a medical co-operative society."

It is not to be expected that a member of Parliament, two magistrates, and two or three of the clergy, would trouble their minds to inquire into the circumstances of persons who might be desirous of joining a provident dispensary.—I am, your obedient servant,

Claremont Place, Pendleton. THOMAS N. ORCHARD.

THE REPEAL OF THE CONTAGIOUS DISEASES ACTS. SIR, -It is rarely, if ever, that the penalties of sin are limited to the sin-doers, whether the sins are against the civil or moral law. The same principle happily exists in virtue and right-doing. "It is hard that our children and children's children" should suffer for our sins, but it will be so if a person suffering from syphilis will not get a cure before being married. Dr. Rose will easily understand my feelings on this question if he will grant this, namely, "that it is never right to do evil that good may come, or even to prevent the natural penalties of wrong-doing."-Yours, etc., JNO. BROWN, L.R.C.P. Lond. Bacup.

FOREIGN BODIES IN THE VERMIFORM APPENDIX.

SIR, -Allow me to make a slight correction in Mr. Lovell's reference to my remarks on the above subject. The twenty-four cases referred to are all unrecorded, except the one published at the time the paper was read, and were collected from the records of inspections at Guy's Hospital.—Faithfully yours,

Weymouth Street, W. CHARTERS J. SYMONDS.

INCOME-TAX.

SIR, -Will you grant me a small space in your valuable JOURNAL to remind your readers that now, the expiration of the financial year, is the time for giving written notice to the District Surveyor of Taxes of one's intention to claim repayment of income-tax on over-assessed profits for last year, in virtue of Act Vict. 5 and 6, cap. 35, sec. 133 ? I appeal to your courtesy with the more confidence that, in consequence of my previous letters to you, very many medical men wrote to me from all parts of the country; and, I am happy to say, most of them obtained relief. In one case, of two partners, this will amount tono less than £38: on three different claims, over-assessment for the past year; repayment of £13, and, ipso facto, reduction of assessment for next year, from £900 to £510, the real average for the past three years, £1,900, an abatement of £120 for three years, each of the partners having received £255; and, lastly, about £6 in life-insurance premiums for three years. The special forms for professional men to make their returns have been in great demand, and have given satisfaction in all cases. - I am, sir, your obedient servant,

16, Artesian Road, W. ALFRED CHAPMAN.

NAVAL AND MILITARY MEDICAL SERVICES.

THE NAVY.

THE NAVY.

THE ollowing appointments have been recently made at the Admiralty.—Henry A. Close, Fleet Surgeon, to the Northampton; Alfred Cropley, Surgeon, to the Northampton; Alfred H. Miller, Surgeon, to the Wye; George J. Fogery, Surgeon, to the Chatham Division of the Royal Marines, Walmer Depót; William Eames, Surgeon, to Chatham Dockyard; Edward Shipsey, Surgeon and Agent at Skull; W. H. Patterson, Staff-Surgeon, to the Sapphire; E. H. Saunders, Staff-Surgeon, to the Satellite; Clement Alsor, Surgeon, to the Cockchafer; G. H. H. Symonds, M.D., to the Merlin; T. J. Chowley, M.D., Surgeon, to the Expoir; W. Miller, Fleet Surgeon, to the Holdpur; P. C. Gorham, Surgeon and Agent at Bayleek; G. A. Campell, Fleet-Surgeon, to the Eurhrates, John Acheson, M.D., Surgeon, to the Grappler; A. W. May, Surgeon, to the Jackal, when commissioned.

Jackal, when commissioned.

The Greenwich Hospital ension of £50 a year, vacant by the death of Deputy Inspector-General C. D. Steel, has been awarded to Staff-Surgeon H. T. S. BEVERIDGE, M.D. Dr. Beverldge joined the Royal Navy in 1839, and has seen distinguished service. The Royal Navy List informs as that he was Assistant-Surgeon of the Hastings, on the coast of Syria, 1840 (war medal, clasp, Syria, and Turkish medal); served in the Lightning, forming part of the Royal Squadron, on the Queen's first visit to Scotland, 1842; sole medical officer of squadron on occasion of return to the continent of Nicholas, Emperor of Russia, 1844; specially promoted; Surgeon of the Matine, actively employed in suppression of slave trade on east coast of Africa, 1850-03; engaged Arab pirates in Somila Bay; capture of the Princza Reale and the Diana slave ships, also seven dhows; upwards of three years Senior Medical Officer of the Imaum (Commodore Broad Pendant)