

## Letters, Notes, and Answers.

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Queries, answers, and communications relating to subjects to which special departments of the BRITISH MEDICAL JOURNAL are devoted will be found under their respective headings.

### QUERIES.

E. E. P. desires to hear of a home where a patient, aged 15, suffering from anterior poliomyelitis affecting the right leg and the right arm, could be taught a trade and cared for. He is able with a limp to use his leg fairly well, but is unable to dress himself. A small payment could be made.

L. asks for suggestions as to the causation or treatment of following case: An unmarried woman of 27, deficient red blood count (3,500,000), neurotic and faddy. Amenorrhoea 2 years; pulse-rate 60; blood pressure 170. Digestion poor, but no vomiting; heart and lungs normal; spleen not enlarged. The one inexplicable sign is that her temperature is almost always 95° or less. He has never known it over 97°. Her symptoms are want of energy, depression, and always feeling cold. She is a schoolmistress in a healthy country town on the South Coast.

H. D. J. asks for suggestions for the diagnosis and treatment of the following case. A gentleman aged 65 complains of a bitter taste in the mouth, with an increased flow of saliva. Some eight months ago he suffered from carious teeth which produced the ordinary sweet sticky taste of pyorrhoea alveolaris. The best dental advice was obtained, and three teeth extracted. All teeth and gums are now pronounced to be above suspicion. The patient is not neurotic; he had several attacks of gall-stone colic ten years ago. Cultivations of the saliva have revealed nothing; neither alkalis nor belladonna have given relief.

### INCOME TAX.

MEMBER asks whether a life policy bonus should be returned for taxation.

\*\* No. It is merely an anticipation of part of the ultimate capital payment by the insurance company, and as such is not taxable as income. Even if the bonus were regarded as a dividend of profits, such profits would have already been taxed in the hands of the company, but we have not heard of any case in which such a payment has been claimed by the income tax authorities to be in any sense "income."

C. H. has had to increase his bank overdraft and inquires whether the increase should be mentioned on his return.

\*\* The creation of the overdraft or its increase is a capital transaction. The only way in which the income tax return would be affected is by the deduction as a professional expense of the interest charged on the overdraft. The deduction need not be separately shown on the return, and could, of course, be made only if the increase in the overdraft was caused by the incurring of professional, as distinct from private, expenses.

F. B. has sold his practice on the following terms: The practice to be transferred now, he to receive one-half the profits of the next five years and then a certain sum down. He has been charged income tax on his one-half share at the full rate of tax, and inquires whether the charge is correct.

\*\* The answer to our correspondent's question turns on the construction of those portions of the Income Tax Acts dealing with annuities and annual payments. If the payment in this case falls within the above class, we fear that full tax is exigible notwithstanding that a part of such payments may fairly be regarded as capital. The decided cases lay down the principle that where the so-called annuity is paid in discharge of a predetermined purchase price, such payments are not liable—at any rate as regards the whole—to income tax. But this is not the case here, and we fear that the absence of the distinguishing feature would be fatal to our correspondent's contention. In a somewhat similar case in which the annual payments consisted of an 8 per cent. charge on gross receipts the High Court ruled that income tax was properly chargeable on the whole of the payments.

### ANSWERS.

S. W.—A comprehensive book is *Modern Clinical Medicine: Diseases of the Digestive System*, by F. Billings, M.D.; translation from *Die Deutsche Klinik*, edited by J. L. Salinger, M.D. (London: S. Appleton, 1907; med. 8vo, pp. 840, 25s. net). A good and recent book dealing with the bacteriological, x-ray, and other means of diagnosis of diseases of the alimentary system, including liver, gall bladder, and pancreas, is *Diagnostic Methods, Chemical, Bacteriological, and Microscopical: A Textbook for Students and Practitioners*, by R. W. Webster, M.D., Ph.D., third edition, revised and enlarged (London: H. Kimpton, 1913; med. 8vo, pp. 723, 164 figures, 37 plates, 18s. net), but it contains no treatment. We understand that Professor Saundby's *Treatment of the Diseases of the Digestive System* is being reprinted.

BOOMERANG.—(1) Bad breath is probably due to some infection in the mouth or throat, most probably of the teeth or gums. (2) A considerable number of infants are vaccinated when under 4 weeks old. There is no reason why this should not be done in the case of healthy infants. (BRITISH MEDICAL JOURNAL, April 26th, 1913, p. 920.) (3) Fruit juice may be given to infants under 9 months if distinctly called for as an antiscorbutic, but if the infant is breast-fed or receives fresh milk no fruit juice or beef juice is necessary. (4) The statement referred to appears to be founded on the circumstance that a Dutch Malthusian League was founded in 1885, and had among its supporters Mr. Van Houten, Minister of the Interior, and Mr. N. G. Pierson, Minister of Finance, and that the league was registered by the State as a society of public utility in 1895.

### COLLAPSE OF ALAE NASI.

SEVERAL correspondents have written in answer to "Afflicted" to recommend a device called the Albar, which they state is useful in counteracting falling in and indrawing of the alae nasi. It can, we are informed, be obtained from any surgical instrument maker.

### MOTOR BICYCLE.

IN reply to a correspondent, who asked for advice in the selection of a light motor bicycle for riding at a slow and moderate pace, which can be easily started and prove reliable, two replies have been received. One correspondent recommends a Douglas motor cycle—a type which after ten years' experience he finds most satisfactory. The other correspondent recommends a 2½ h.p. Motosacoche; he uses this in a hilly district, and has never found it fail him.

### SURVIVAL OF FETUS AFTER DEATH OF MOTHER.

G. W. E.—The fetus may certainly survive the death of the mother for a certain time—the exact time will of course vary in different cases and in different circumstances. Children have survived *in utero* for as long as half an hour in recorded cases. The chance of a fetus living forty-eight hours must be extremely small. The chances of survival for a short period are, of course, best when the healthy mother dies of an accident, for if the mother is slowly dying from a progressive disease the child is usually also profoundly affected, but it is not even then impossible for it to be resuscitated; such cases have at times been put on record. Naturally, if Caesarean section be contemplated, the sooner it is carried out after the maternal death the better. It should be performed before the entire failure of the placental circulation.

### LETTERS, NOTES, ETC.

#### ELEVEN DAYS' SLEEP.

DR. J. C. MCWALTER (Dublin) writes: Sleepiness is common in ear disease, and a comatose state occurs, as we all know, for days before the fatal issue of cerebral meningitis. A condition called "narcolepsy" is found in certain hysterical states, but one finds few cases recorded of sleep extended over seven days. I am at present attending a child aged 2 years, who has slept for eleven days, never having been awake a full hour during all that time. The only occasions on which it did awake were when the mother aroused it to give nourishment. It took its food fairly well, and at once relapsed into sleep again. Now it is fairly well, except for a little bronchopneumonia, but no special drowsiness. The child contracted measles about two months ago, developed apparently otitis media, and fell into the prolonged sleep. A discharge has since taken place from the ear, which seemed to relieve the drowsiness, and, except for the cough, it is quite bright.

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