£56, the amount actually allowed for tax purposes under the Finance Act, 1925.

*** Rule 7, applicable to Cases i and ii, Sch. D, of the Income Tax Act, 1918, uses the words "after deducting from that cost the total amount of any allowances which have at any time been made in estimating profits or gains as aforesaid on account of the wear and tear . . . ." The inspector's calculations seem clearly inconsistent with the plain meaning of the words "allowances which have . . . been made."

Motor Car Allowance.

"A." replaced his car in December, 1925, by one of the same make and value (£225), being allowed £125 for the old car; the net cost, therefore, was £100, which sum was allowed as an expense of the year 1925-26. For the financial year 1926-27 "A." claimed depreciation allowance for the new car on £225, but the local inspector will allow depreciation on a value of £180 only—that is, on the value (as he reckons it) at April, 1926.

*** This is not, so far as we know, in accordance with the practice in professional or commercial concerns. It is true that the courts have endorsed the practice of taking the value as at the commencement of the year for the wear and tear allowance, but it is usual to ignore fractions of a year. In any case the inspector's figures need revision; even if the new car was bought as early as December 5th there would be only one-third of the year's depreciation to take into account at April 5th, 1926—that is, £15, not £45, and the 1926-27 allowance will be 20 per cent. of £210=£42. If the inspector agrees to this we advise our correspondent to let the technical point go; in the long run the matter will rectify itself automatically on an obsolescence claim when the new car is replaced.

LETTERS, NOTES, ETC.

THE MEDICAL MAN IN PARLIAMENT.

DR. NATHAN RAW writes: In his address to the Chelsea Clinical Society, reported in the BRITISH MEDICAL JOURNAL of June 4th (p. 1024), Dr. Graham Little, M.P., describes the work of the medical group at present in Parliament. It might appear from the report that the present committee was the first of its kind in the House of Commons. I am sure Dr. Little would not wish to convey that impression. In the Parliament of 1918, of which I was a member, we had a committee composed of the medical and University members of Parliament and Lord Dawson from the House of Lords; we met every month during sessions, and many important legislative questions concerning public health were discussed in detail. The committee was composed of Sir Watson Cheyne (chairman), Sir William Whitla, Lord Dawson, Sir Philip Magnus (then member for London University), the late Sir Henry Craik, Colonel Fremantle, Major Molson, Major Farquharson, Dr. McDonald, Captain Walter Elliot, Dr. Murray, and myself. It received numerous deputations on questions concerning the medical profession. It was in close touch with the British Medical Association, and was able to tender advice and guidance which was much appreciated by the Government of the day.

DR. GRAHAM LITTLE has also written in order to remove any misapprehension that may have been caused by the phrase that there are "about two hundred practising lawyers in the House of Commons." What he had intended to convey, he says, is that there are probably that number of persons in the House who are qualified to practise law, though a smaller, but still considerable, number actually do so. His object was to point out that from his own experience he could assert the possibility of combining parliamentary duties with a consulting and hospital practice. "It is," he continues, "obviously more difficult for a general practitioner than for a consultant to serve in Parliament, but I wish to make the definite point that the combination of medical and parliamentary work is possible, and that more opportunities should be given for men in practice to enter Parliament. It will hardly be disputed that a man in practice is more able to gauge the feeling of the profession than one who has no further contact with it."

DANGERS OF HIGH-POWER *X*-RAY APPARATUS.

IN view of the possibilities of accidents occurring to users of the modern types of high-power *x*-ray apparatus, Messrs. Watson and Sons are issuing with each set of apparatus supplied a placard of warning, which it is intended should be hung up in a conspicuous position in a department; it consists of some ten paragraphs, which point out the chief dangers and the methods of avoiding them. These are the dangers, not of *x*-rays themselves, but those arising from the actual electric supply and from the high tension currents, etc.; that there is actual danger to life from such causes is evidenced by the fact that a short time ago a doctor and nurse were both killed instantaneously when making an *x*-ray examination of a patient.

VITAL CAPACITY AND ARTIFICIAL EXERCISES.

DR. HORACE HILL, M.R.C.P., of the R.N. School of Physical Training, Portsmouth, writes to criticize exercises designed to enlarge the thorax artificially by direct force and leverage, and done with the idea that these increase vital capacity and produce physical fitness. A man with a very small vital capacity may, he states, be very fit, and a big chest measurement may be associated with a small vital capacity. Increased pulmonary capacity does not imply a good "wind," power of endurance, resistance to disease, or ability to work. A good "wind" depends upon the co-ordination of the heart and lungs, and is best obtained by graduated running in the open air. Unless the circulation carries the oxygen to the tissues, the passage of large volumes of air in and out of the lungs is useless. Enlarging the thorax artificially, while ignoring the physiological processes within it, is comparable with increasing the size of the abdomen to make room for more food, irrespective of the process of digestion; the body cannot be forced in this way to absorb more air or more food. Investigations of the vital capacity are, therefore, of little value unless the reaction of the heart to the different states of respiration is tested at the same time. Moreever, the vital capacity varies rapidly, owing to temporary causes, such as nervousness, a meal, or a cold. If the vital capacity is deficient and no lesion can be found, the best treatment is exercise out-of-doors and graduated runs, which cause natural and deep breathing, and train the heart concurrently.

THE TREATMENT OF SMALL-POX.

DR. J. BARCROFT ANDERSON (London) writes: I venture to think many members of the profession would like to be reminded of the information you published on October 11th, 1913 (p. 906), being a report by the Director of the Medical Department at Mauritius upon the results of treating with daily intravenous injections of electrargol about 150 of the worst cases of small-pox selected during an epidemic which attacked 1,500 persons. He wrote: "If cases are treated before the full development of the rash, no matter how close the papules may be, they go no further. Those that have already begun to suppurate dry up. Those that have not yet suppurated do not do so, and those that are not yet papular remain simple maculae and die away. The secondary fever does not appear, and the case takes a favourable turn after the first injection." The dose he recommended was 20 c.cm.

PARALYSIS OF THE CERVICAL SYMPATHETIC COMPLICATING MUMPS.

DR. M. C. TORRANCE (London, E.) writes: Cases of paralysis of the cervical sympathetic are in themselves rare, but its occurrence as a complication of mumps is, I believe, sufficiently rare to warrant recording. On April 4th I attended a girl, aged 5 years, with a six weeks' history of mumps, which began in the right parotid gland. One week after the commencement of the attack she complained of vertical and right parietal headache, and the mother noticed that the patient's right upper eyelid was drooping. On examination I noticed that she had ptosis, exophthalmos, and miosis of the right eye. The orifice of Stenson's duct on the right side was inflamed and remained so until May 14th, when she still had the triad of signs of paralysis of the cervical sympathetic. It would be interesting to hear of any similar case complicating mumps.

HERPES AND VARICELLA.

DR. WILLIAM GALLAUGHER (Brighton) writes: I do not find it so easy to trace the connexion between these two diseases, as Dr. Heard suggests. I have had eight cases of herpes this year and am attending five at present. In each case I have made careful inquiry regarding possible contact with varicella, but have in no case traced any connexion. I have not had a case of varicella for some months. I should say it is of the same order of infectiousness as primary pneumonia.

BEDCLOTHES.

THE "Bed-cloz-tuk" is a device for preventing bedclothes from slipping off the sleeper when in bed. The instrument is fixed by straps, or screwed, to the frame of the bed, so that when not in use it does not interfere with the clothes. By pulling up a small nickel-plated handle after getting into bed the clothes are gripped by rubber pads, and a coil spring and strap prevent any tightness and allow the bedclothes to expand with movement and with respiration. The device is simple and ingenious. It is sold in four models at 7s. to 8s. the pair, according to whether it is required for children's cots, adults' beds, ship bunks, or settees. The inventor and vendor is Mr. S. H. Bartter, 8, St. James's Road, Kingston-on-Thames.

CZECHOSLOVAKIA.

IN the article on Prague in our issue of May 28th there was a slip which we would like to correct. The present Czechoslovakian Minister of Public Health, who entertained the party of British medical men during their visit to Prague, is Dr. Josef Tisó, a clerical statesman from Slovakia. His predecessor in that office was Mr. Jan Sramek.

CORRECTION.

DRS. ETHEL CASSIE and URSULA COX wish to correct an error in their paper on the microscopical and chemical examination of stools in young children (JOURNAL, May 28th, p. 959). In the table on page 960 it should have been stated that the stools of breast-fed children are 100 per cent. acid—not, as printed, 100 per cent. alkaline.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 35, 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 *239*.