

Diabetic Diet on Holiday

Dr. R. H. BLACKBURN (Preston) writes: I wonder if any reader could tell me where a diabetic (a working man) could spend a holiday without the worry of providing his own dietary? The ordinary boarding establishment does not welcome, or cater for, the diabetic, and this man has his holiday spoiled by having to plan and provide his meals. In a strange place, too, it is especially difficult.

Scleroderma with Pernicious Anaemia

Dr. J. BARCROFT ANDERSON writes with reference to the query under this heading (June 6th, p. 1007): Dr. Alex. Patton has omitted to state whether he has excluded pellagra as a possible cause of his patient's illness, and whether he has detected excessive sugar tolerance.

Income Tax**New Practice—Basis of Assessment**

"H. C." bought his practice as from April, 1930, and has made his declaration of the profits for 1930-31 on the basis of his cash receipts less expenses. The inspector claims to charge tax on the amount of the bookings, leaving the question of bad debts over until next year. Prior to April, 1930, "H. C." was doing locumtenent work, and used an M.C. 2-seater. He sold that car for £55 and bought a saloon for £290. What should he claim?

** Income tax is charged on full profits, and not merely on that portion of the profits which has been realized. The cash basis, therefore, cannot be claimed as a right, and in the first year of a practice is unfair to the Revenue, because a full year's expenses are thereby charged against something less than a full year's income. On the other hand, some allowance should be made for probable loss by bad debts. "H. C." should prepare a careful statement setting out a list of the outstanding debts as at April, 1931, and indicate against appropriate items the probable loss through non-payment in each case. The total of these deductions should then be claimed as a set-off from the gross bookings as a specific reserve for bad and doubtful debts. With regard to the car, we consider that "H. C." should be allowed 15 or 20 per cent. of the £290 in respect of depreciation. Such an allowance excludes a renewal claim, but, as the saloon car was purchased in connexion with the new practice, it is doubtful if a renewal or obsolescence claim could properly be made, especially as there was a change in the category of assessment—namely, from assistant to principal.

Proportion of Household Expenses

"C. F. E." explains that he occupies a two-story house in a provincial town, and keeps two maids. The rooms used professionally—on the first floor—are consulting room, secretary's filing room and waiting room, and combined waiting room and dining room, and garage.

** It is, of course, impossible to do otherwise than try to arrive at a fair approximation—precise calculations are impossible. We think that on the facts stated "C. F. E." should be reasonably satisfied with a compromise on the basis of one-half the Schedule A assessment, rates and repairs, one-third of the cost of lighting and heating, and cost of board, wages, and laundry of one maid.

LETTERS, NOTES, ETC.**Rupture of the Tendons**

Mr. HARRY PLATT, M.S., F.R.C.S., writes: May I remedy an omission in my letter in last week's *Journal*? Lines 4 and 5 should read: "I have operated on a professional footballer who had sustained a complete rupture of the Achilles tendon accompanied by a complete rupture of the plantaris. . . ."

Chromium Plating

Mr. FRANK MASON, A.M.I.E.E. (managing director of Stainless Plating, Ltd., Sheffield), sends the following note arising out of the correspondence on chromium plating published in our issues of May 9th and 16th: Since the elimination of such culture grounds as are provided by polishing pastes, etc., in crevices is of special interest to both physician and surgeon, the installation of properly chromium-plated metal parts would appear to be of the greatest importance, and incidentally would save much time and money. No polishing whatever is required, and the mere wiping off of all extraneous matter, as one would from a dinner plate or a glass window, is all that is required. Further, because of

its extreme hardness, no fear need be entertained of the chromium wearing through by hard rubbing, as in the case of nickel or silver plating. Unfortunately, all processes and operators do not produce the same results. Nevertheless, chrome-plated articles, when properly made and treated with reasonable care, whether they be taps and rails, or sterilizers and the like, will retain their original beauty of colour and polish almost indefinitely. Examples can be seen in many hospitals and similar institutions, as well as in private practice, where fittings have been installed for more than five years and are as good to-day as when fixed. At the Middlesex Hospital some of the chrome-plated fittings have been in use for over two years; they range from the largest sterilizer to the humble screw.

Cave-dwellers of Derbyshire

Dr. J. S. MANSON (Warrington) writes: The excellent summary of Mr. A. Leslie Armstrong's lecture to the Warrington Division in your issue of June 6th (p. 998) omits reference to the most important discovery yet made by him in the exploration of the Pin Hole Cave. This was a portion of a rib of a reindeer, on which was engraved a human figure representing a man with a mask in a dancing posture. This find is unique in English archaeology, and as an example of Aurignacian culture brings this cave into line with the classic caves of Aurignac in France and Altamira in Spain. Readers of the summary not yet aware of this discovery will appreciate, I am sure, the significance of this specimen of Upper Palaeolithic culture in England. There is a slight error in the eighth line of the summary: "Marlborough" should be "Harborough."

Sight Test for Motorists

We are informed that the Automobile Association is appealing against the recent decision of the Divisional Court concerning motorists who are unable to read a number plate at twenty-five yards. The Divisional Court decided that there was no right of appeal against the refusal of the licensing authority to grant a driving licence. It is the contention of the A.A. that, under Section 5 (Subsection 5) of the Road Traffic Act, motorists have a general right of appeal, and the present action is being taken in the interests of motorists who, though unable to read the letters or figures on a number plate at twenty-five yards, have driven for long periods without accident or infraction of the law.

Medical Golf

At the summer meeting of the Shropshire Medical Golf Association, held on May 31st at Church Stretton, deep regret was expressed at the recent death of Dr. George Higginson, who had not missed a meeting since the association was founded in 1919. The winner of the association's Challenge Bowl was Dr. Harker of Oswestry, whose score was 67 net (77-10). The Foursomes versus Bogey Competition resulted in a tie between Drs. Beckett and Richardson and Dr. J. C. Davies and Mr. A. Lavelle (1 up). Arrangements were made for holding the next meeting at the Wrekin Golf Club on the second Sunday in October.

The spring meeting of the Sussex Medical (B.M.A.) Golfing Society was held at the new course of the West Sussex Golf Club at Storrington. Twenty-four members were present. On the morning round the Challenge Cup was won by Dr. A. E. Drynan (78 net). In the afternoon Drs. F. Heckford and J. K. Raymond won the four-ball foursome against bogey (2 up).

A Disclaimer

Dr. W. ANNANDALL TROUP writes: It has been brought to my notice that a large number of booklets containing my views on the titanium alloy arc, accompanied by an advertisement of a certain apparatus, have been circulated widely among the profession. I would like it to be made perfectly clear that this was done without my knowledge and without my consent.

Surgery and Diet

We regret that the name of Professor S. B. Wolbach of Harvard was wrongly spelt in Colonel McCarrison's first lecture (published on June 6th, p. 966), and in our leading article on June 13th (p. 1031).

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 50, 51, 52, 53, 54, 55, 56, 57, 60, and 61 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 58 and 59.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 259.