

profits to the date of death, and should be supplied. From August 12 to November 1 the executors are liable in respect of the profits of that period—if the income tax authorities are willing to accept the amount of the cash receipts as the amount of the gross income of that period that is obviously convenient, but they can insist on the value of the gross bookings being taken if they desire, and that course is the one which is legally correct. From November 1 onwards "H. C. M." is personally liable, and should base his return on bookings and on cash receipts. It will be seen from the above that the only way in which cash received after January 1, 1937, can come into the calculation is for the special purpose of calculating the profits to August 12, 1937, and that cash received after that date does not affect the income tax figures. The deceased has been assessed in respect of his earnings up to April 5, 1937, and the only further liability of the executors is for the period to August 12, 1937. Any cash received after that date merely represents the in-gathering of profits on which tax has been paid, and is capital so far as the estate is concerned.

#### Retirement from Practice

"NEWCASTLE" inquires what further payments of income tax, if any, a practitioner will have to make if he retires at the end of 1938, after paying all tax due up to and including the July, 1938, payment.

\*\* The July, 1938, payment represents the final instalment of the tax assessable for the year to April 5, 1938. In such circumstances the practitioner will have to account for tax in respect of his earnings for the further period of nine months to December 31, 1938, and that tax will be due to be paid in January and July, 1939.

#### Motor-Car Depreciation

"MOTORIST" bought a car on March 25, 1936, for £325, and his running expenses, including insurance but not depreciation, for the two following years were £133 and £102 respectively. For insurance purposes the car was valued at £260 in March, 1937, and £160 in March, 1938. What can he claim?

\*\* It has to be borne in mind that the only depreciation allowable for income tax purposes is that arising by reason of wear and tear. In practice this is calculated in the case of motor cars at 20 per cent. of the written-down value, as shown below.

Value at April 5, 1936 .. .. .	£325
Depreciation at 20 per cent. . . . .	£65
Add statutory additional 10 per cent. . . . .	£7
Allowance for 1936-7. . . . .	£72
Value as at April 5, 1937, £325-£65=	£260
Depreciation at 20 per cent. . . . .	£52
Add statutory additional 10 per cent. . . . .	£5
Allowance for 1937-8. . . . .	£57
Value as at April 5, 1938, £260-£52=	£208

The claim for travelling expenses should therefore be:

1936-7. £133+£72=	£205
1937-8, £102+£57=	£159

If, however, the car has been used for non-professional purposes some restriction of these deductions will be necessary.

## LETTERS, NOTES, ETC.

### Pathology of Robert Burns

Dr. WALTER R. BETT writes: The obituary of Sir James Crichton-Browne in the *Journal* of February 5 referred to the fact that his mother was highly gifted and that few knew their Burns as she did. In this connexion it may be worth while noting that some ten years ago Sir James wrote a small book of 92 pages, published by Hodder and Stoughton (undated), with the title *Burns from a New Point of View*, in which he advanced the theory that the poet was not a confirmed drunkard but a painful example of the neglect of rheumatism in early life. His biographers, particularly the "arch-calumniator" James Currie, who was an ardent prohibitionist and antipathetic to Burns the man though not to the poet, insist that his death was caused by exposure through lying asleep in the snow in a drunken condition. Sir James believes that he fainted from heart failure and collapsed just outside the inn after a moderately convivial evening.

### Keesing's Medical Digest

Still another attempt has been made to meet the demand of busy readers for potted information. There are many reasons for this demand: the bulk of medical literature in the world increases at an alarming pace each year; at the same time, in spite of the machine, those who do work seem to become busier and busier, and this is especially the case with medical men. All this makes it difficult for those who like to be up to date to keep themselves well informed of what is happening. *Keesing's Medical Digest* is an attempt to meet the needs of what must be an increasing number of medical men each year. It consists of short abstracts from well-known medical journals in different parts of the world, a diary for the current three months of the year, and, what should be a particularly valuable feature, an index which will be kept up to date from month to month. The whole is fitted with loose leaves into a stout cover which will slip quite easily into the coat pocket. This would seem to be a useful venture in medical journalism, and for a subscription of one guinea a year not a very expensive one. The publishers are Keesing's Medical Digest Ltd., 1, Regent Street, London, S.W.1.

### A Bee-eating Sealyham

Dr. J. STEWART RICHARDS (Sussex) writes: I read with interest the annotation in the *Journal* of April 16 (p. 858) on bee venom for arthritis. Many of us have heard of, or know personally, patients who have submitted themselves to a course of bee stings for rheumatism, but the following case seems so exceptional that it is perhaps worth recording. The subject was a dog, a Sealyham aged 6. He was not markedly intelligent but of active habits, his main objectives in life being the pursuit of food, tennis balls, and rabbits. At one of my visits to his home he was quite disabled for any active exercise save a painful halting walk; his back and buttock muscles were very stiff and tender and obviously painful. The veterinary surgeon's diagnosis was "rheumatism," and mine, "fibrous rheumatism." The condition was attributed by his owner to a curious habit he had of sitting on a damp spot, or sometimes actually in water, to cool off the heat of the chase. The stiffness lasted for some months, but when I next saw him he had completely recovered. I asked for further information and was told that for a short time before his recovery he had been seen going round the flower beds snapping up bees and eating them. My informant was my niece, the owner of the dog, a dog-lover and an acute observer. Whatever effect the bee venom by mouth may have had on the disease, does not the coincidence of the bee-eating and the attack of rheumatism suggest some intuitive impulse in animals, or, shall I say, empirical knowledge of certain internal remedies for their disorders? In the matter of bee venom, have they anticipated the researches of the medical profession? Why do dogs so often resort to eating grass and that of the coarsest kind? Is it for constipation? Cows exhibit under certain conditions much appreciation of a lick of salt. A greedy dog I know, after unusual gorging, resorted to a sun-warmed stagnant pond and drank freely. Almost immediately he vomited copiously and seemed greatly relieved; the water was warm and foul enough to act as a potent emetic. I have not read any account of the spontaneous use by animals of internal remedies for their disorders, but perhaps this note may elicit information on the subject from some of your readers.

### Fitness Wins

The National Fitness Council has recently issued a 64-page illustrated handbook entitled *Twenty-four Ways of Keeping Fit* (H.M. Stationery Office, 2d.). The illustrations are well chosen and should stir to activity even the most sluggish, and for those interested there is a list of twenty-two Area Fitness Committees.

### Corrigenda

By a printer's error the first line of Dr. W. J. Hohmann's letter on the control of sulphanilamide therapy in the *Journal* of April 23 (p. 923) reads "You have twice been so good as to discuss in the paper. . . ." It should have read "With reference to Dr. A. J. Cokkinis's interesting paper. . . ."

Dr. F. H. JACOB, whose paper "Four Cases of Meningitis Treated with Prontosil" appeared in the *Journal* of April 23 (p. 887), writes to explain that the drug he used in these cases was prontosil album.