

is probably his best course, but possibly it might be advisable to have the assistance of an accountant with that claim.

Interest Paid out of Profits

"R. C." puts the following query. A lends B £1,000 for the purchase of a practice on which B pays £50 per annum interest, and that sum is included in the assessed profits of the practice. Does A also pay tax on the £50?

** B pays tax on the £50 (at full standard rate) as part of the profits of the practice. When he makes payments to A he is entitled to deduct tax, so that a quarterly payment would be £12 10s. less £2 16s. 3d. (tax at 4s. 6d. in the £)—that is, £9 13s. 9d. net. Thus ultimately the tax is borne by A, who, of course, is not assessable for that item of income. If B omits to deduct tax, A is still not assessable.

M.O.H.—Use of Residence

"W. S. H." is M.O.H. under a local authority. He is provided with office accommodation at the council offices and with a telephone at his private residence. Occasionally visitors call at the residence outside office hours. Do these facts justify any claim to deduct a part of the rent, etc., of the residence?

** We fear not. To be deductible from the emoluments of employment expenses must be incurred wholly, exclusively, and necessarily in carrying out the duties of the appointment, and "W. S. H." would probably be unable to convince the authorities that his residential expenses are increased by the installation of the telephone or the occasional calls of visitors on business.

LETTERS, NOTES, ETC.

Metal Cider Taps and Lead Poisoning

Dr. H. H. MOYLE (Stalbridge, Dorset) writes: In a case of lead poisoning in a patient of mine, a mason with nothing whatever to do with lead, I was at a loss as to the cause, for the usual channels were negative. The solution is as follows. The man, of very temperate habits and the only one in the house to take anything at all, used to have a glass of cider at night, sometimes missing a night or so. On examining the tap which he brought up for my inspection I found it to be one of the usual combination wood-and-metal type, and the metal was lead, the key and four small brads being of other metal. Malic acid acts very quickly on lead, and it seems there should be some ban on this type of article for use with cider or other drinks liable to act and cause trouble. The ironmonger from whom the tap was obtained said he had sold lots of these taps and had, in fact, supplied the farmer from whom my patient had obtained his supply. At this time of the year, when supplies of cider are being taken in after cider-making is over, it does seem that this tap may be the cause of no little trouble.

Calcium Lactate as a Muscle Tonic

Dr. G. P. BARFF (Holyhead) refers to a previous letter of his, published in the *Journal* of March 9th, 1929, on the above subject, and describes the case of an ex-athlete, aged 73, who sustained a remarkable improvement in his muscular development and tone as a result of calcium lactate therapy. He writes: I am of opinion that the constructive changes brought about in muscular metabolism resulted from prominent articles of his (the patient's) spare and regular diet containing synthetic products of human milk, or products similar to those formed by the suckling infant during the course of infantile digestion. He adds: I see no reason why the shrinkage of muscular tissue, usually associated with the last stage of life, should not be eliminated by reconstructive measures taken in time. Further particulars can be supplied to anyone interested, on application to Dr. Barff, Trigfa, Four Mile Bridge, Holyhead.

Fractured Spine Caused by Strain

Dr. ALFRED A. MASSER (Penistone) writes: The following case of fractured spine following a sudden muscular strain may prove of some interest to your readers. The patient, aged 47 years, was employed as a clerk till April, 1932, prior to which date there was no history of any injury whatsoever. One morning during that month he was called upon to help unload some heavy bags of money from a taxi outside the office. While lifting a particularly heavy bag from

the ground, he suddenly felt something snap in his back, and collapsed on the floor. He says that he felt the use go out of his limbs below the waist for a few moments, but this passed off, though he still complained of a severe pain in the lumbar region of the spine. After resting for a little while in the office he was able to travel home by bus unattended, having fastened his belt firmly round his waist. He continued in bed for three weeks, and after another month's convalescence he returned to work. He continued his employment for twelve months, apparently in good health, except for occasional pain in the lumbar region and a jarring sensation down the spine on walking downhill. In view of the persistence of the pain he sought medical advice, and on x-ray examination a fracture of the body of the third lumbar vertebra was reported by the radiologist. The nature of the accident as the cause of a fractured spine, and his ability to travel home by bus shortly after it had occurred, appear very unusual, and his continuation at work for twelve months with an ununited fracture of the spine seems worthy of note.

Identification of Glass by Ultra-violet Rays

Dr. FRANK W. MARTIN (Forensic Medicine Department, Glasgow University) writes: Samples of glass, all similar to the naked eye, when exposed to filtered ultra-violet light sometimes show great variability in the colour of the fluorescence. Symons (*Police Journal*, vol. iii, No. 2) has drawn attention to the fact that glass may be identified by exposure to filtered ultra-violet light. I was recently able to prove the accuracy of this statement. In a "smash-and-grab" raid in a large city some time ago a man was arrested for breaking the window of a public-house and stealing a bottle of whisky. On the shoulder of his jacket were two small splinters of glass. The writer was asked by the police to try to identify these splinters of glass with glass from the public-house window. The window in question was made up of two kinds of glass, clear and frosted. Samples were obtained of both, and these, along with a large variety of pieces of glass unconnected with the scene of the raid, were submitted to the fluorescence test, and the result compared with the fluorescence of the splinters on the accused's jacket. From the fluorescence colour exhibited it was possible to state that one of the samples from the public-house window and the two splinters were of the same make. While it is not claimed that this is absolute identification, it was accepted in court as good presumptive evidence.

Prevention of "Steaming" Glass

Dr. J. ROLAND MURDOCH (Liverpool) writes: A preparation, "Cee-all" (anti-steam), has recently appeared on the market for use in keeping motor-car mirrors and screens perfectly clear in fog or rain. I have found it of service when applied to laryngeal mirrors, as it saves time in dispensing with the necessity for heating the mirror before use. It may be of service to surgeons who wear eyeglasses in the operating theatre. One drop of this preparation is smeared over the glass and afterwards polished off with a clean dry cloth. One application lasts for many days. The label bears the name of O. R. Rowlands, chemist, Wallasey, who is, I presume, the maker.

Corrigendum

The writer of the appreciation of Dr. David Inglis (November 17th, p. 923) misquoted Horace. The passage (*Odes*, 2, 16, 26) should read: . . . *amara lento temperat visu*. The learned correspondent who points this out suggests that "an apology to the genial shade of Horace is indicated"—and we agree.

Messrs. H. K. Lewis and Co., Ltd., submit a specimen of their serviceable ante-natal record card for use with the card index system, size 8 in. by 5 in. Their new "systems" catalogue, also received, describes the many different applications of card indexes and vertical filing systems of use to medical practitioners for book-keeping, case-taking, etc. A very full range of cabinets and cards is offered.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 48, 49, 50, 51, 52, 53, and 56 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 54 and 55.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 268.