

The Physical Society's twenty-fifth annual exhibition of scientific instruments and apparatus will be held at the Imperial College of Science and Technology, Kensington, S.W., on January 1st, 2nd, and 3rd. Admission is free without ticket on Thursday, January 3rd, from 3 to 6 and 7 to 10 p.m. Admission on the first two days is by ticket only. Tickets may be obtained from the exhibition secretary, Physical Society, 1, Lowther Gardens, Exhibition Road, S.W.7, who will also supply copies of the catalogue (price 1s., post free).

The Minister of Health has now arranged to exercise through the Welsh Board of Health his functions in relation to the welfare of the blind, so far as concerns Wales and Monmouthshire, except matters relating to old age pensions for the blind under Section 1 of the Blind Persons Act, 1920, which will continue to be dealt with by the Ministry in Whitehall direct. The transfer will take effect on January 1st, 1935. Local authorities and voluntary associations for the blind should address all correspondence relating to the matters in question to the Welsh Board of Health, City Hall, Cardiff.

The new ward in the Hospital for Sick Children, Great Ormond Street, towards which Mr. Charles Johnson, a member of the committee of management, has given £10,000, is to be named after the Princess Royal, who worked at the hospital during the war.

Sir G. Lenthal Cheatle, K.C.B., C.V.O., has been appointed a Chevalier of the Legion of Honour.

## Letters, Notes, and Answers

All communications in regard to editorial business should be addressed to **The EDITOR, British Medical Journal, B.M.A. House, Tavistock Square, W.C.1.**

ORIGINAL ARTICLES and LETTERS forwarded for publication are understood to be offered to the *British Medical Journal* alone unless the contrary be stated. Correspondents who wish notice to be taken of their communications should authenticate them with their names, not necessarily for publication.

Authors desiring REPRINTS of their articles published in the *British Medical Journal* must communicate with the Financial Secretary and Business Manager, British Medical Association House, Tavistock Square, W.C.1, on receipt of proofs. Authors over-seas should indicate on MSS. if reprints are required, as proofs are not sent abroad.

All communications with reference to ADVERTISEMENTS, as well as orders for copies of the *Journal*, should be addressed to the Financial Secretary and Business Manager.

The TELEPHONE NUMBER of the British Medical Association and the *British Medical Journal* is EUSTON 2111 (internal exchange, four lines).

The TELEGRAPHIC ADDRESSES are:

EDITOR OF THE BRITISH MEDICAL JOURNAL, *Aitology Westcent, London.*

FINANCIAL SECRETARY AND BUSINESS MANAGER (Advertisements, etc.), *Articulate Westcent, London.*

MEDICAL SECRETARY, *Medisecra Westcent, London.*

The address of the Irish Office of the British Medical Association is 18, Kildare Street, Dublin (telegrams: *Bacillus, Dublin*); telephone: 62550 Dublin, and of the Scottish Office, 7, Drumsheugh Gardens, Edinburgh (telegrams: *Associate, Edinburgh*; telephone: 24361 Edinburgh).

### QUERIES AND ANSWERS

#### 'Offensive Breath'

"J. B. F." writes: I have as patient a girl of 8; good general physique, but suffering chronically from "bad breath." The following possible causes have been eliminated: constipation, bad teeth, tonsils and adenoids, antrum, and accessory sinuses. I should be grateful for suggestions.

#### Circumcision

Mr. S. F. MARGRAM-MÖLLER (15, Melville Street, Edinburgh) writes: I am preparing a pamphlet on circumcision, and would feel very grateful if any of your readers would let me have their experiences regarding the spread of non-ritual circumcision within recent years. Statistics from school medical inspection, etc., would be of special interest.

### Income Tax

#### Payment for Guaranteeing a Loan

"A. N. M." refers to a reply in our issue of December 8th, and states that in similar circumstances the deduction was refused in his case. He would like the former reply to be amplified.

\*\* In the case of *Ryall v. Hoare*, [1923] 2 K.B. 447, two directors guaranteed the bank overdraft of their company and were paid a commission for so doing. The deduction was refused to the company, but allowed on appeal to the special commissioners; the High Court case decided that the directors were directly assessable on the sums received for their guarantee. So far as the statement of the case discloses the facts the company was finally permitted to treat the payments as allowable. So far, therefore, the case supports "A. N. M.'s" claim, but it has to be admitted that the facts were somewhat different—for instance, the overdraft was an incident of trading; it was not obtained to purchase the business. That difference is of some importance, and tends to support the contention that in "A. N. M.'s" case, and similar ones, the payment is made to obtain the practice rather than as a part of the expense of working it. At the same time, the point is worth pressing, as the case referred to above might be cited in support.

"ACCOUNTANT" writes to point out that the case of *Ryall v. Hoare* related to excess profits duty, not income tax.

\*\* The general principles of the income-tax code relating to the distinction between capital and revenue expenditure applied to excess profits duty—the special allowance for the use of additional capital in the business was merely to exclude from the "excess" the natural result of that addition. If, therefore, the expense was allowable for the purpose of excess profits duty it is, in our opinion, allowable for income-tax purposes. In the case of *Ryall v. Hoare* the point was not argued before the court, but it seems clear that the deduction was allowed, and to that extent the case can be quoted in support of the allowance claimed. Apart from that case we are very doubtful whether the claim can be established, seeing that the payments are made not so much as expenses of carrying on the practice as arising out of its purchase by a particular person.

#### Proportion of Residential Expenses

"D. M. O." asks, in the case of a medical practitioner who resides and carries on practice in one district and has a surgery and consulting rooms in another district, what proportion of expenses would be reasonable for the residence.

\*\* The proportion depends on how the accommodation at the residence is allotted, as between professional and private use; the fact that there are professional rooms elsewhere affects the matter only if it reduces the professional use of the residence. If, therefore, the residential premises cover almost exclusive professional use of two rooms on the ground floor and of the garage "D. M. O." might reasonably claim one-half, though that would seem to be the most he could expect to be allowed.

#### Beginning of Appointment

"T. M." qualified in October, 1933, and was employed as from December, 1933. His earnings for the period to April 5th, 1934, were £90, and for the year to April 5th, 1935, say, £200. What is his liability to assessment?

\*\* The rule as to assessment on the basis of the previous year does not apply to the year following the one in which the employment commenced. Consequently the assessment for 1934-5 will be on the amount of the earnings of that year—that is, £200. "T. M." was presumably exempt for 1933-4. There is no real inequity in the position, as the person to be assessed is charged on his actual earnings; it of course follows that when an employment ceases the employee does not continue to be assessed on the previous year's earnings.

## LETTERS, NOTES, ETC.

*Psychology and Religion*

Dr. IRENE N. CLOUGH (Glasgow) writes: I was disappointed to find, in Dr. Forsyth's article on the above subject (*Journal*, November 24th, p. 958), that religious ideas were treated mainly on the level of Browning's *Caliban upon Setebos*. All the great religions transcend Caliban's theology; though all their adherents do not, no religion could persist which did not transcend Caliban's theology. As this is not a point which can be settled by argument, I should like to consider another point which admits of more objective evidence. "Conversion," says the report, "was essentially a phenomenon of adolescence, and psychologically was no other than the new strong tide of sexual feeling being deflected into religion. The check to its usual course was the outcome of undue strictness in early training." On looking at history, we find that neither religion nor sex exhibits a proper sense of its psychological barriers. Dante formed a life-long passion for Beatrice when he was nine; St. Catherine of Siena devoted herself to the religious life at the age of 7; while Joan of Arc was about 13 when she first heard her "voices." If we take the adolescent period to be roughly the years between 14 and 25, we find some leaders of great religious movements experienced "conversion" during this period, and a good many more did not. . . . If Dr. Forsyth cares to study the history of Protestant Missions, he will find a large percentage of entirely normal husbands and fathers among the men who were unquestionably moved by a stronger religious impulse than are most men.

*Influence of Decubitus on Vertex Presentation*

Miss MINA B. WALKER (Matron, Crayford Hospital and Barnes Cray Nursing Home) writes: As a midwife, may I be allowed to put forward the following suggestion? I submit that there is a factor which, during the latter part of pregnancy, largely determines the respective incidence of right and left vertex presentations. The child's back will almost always be found to be directed towards the side on which the expectant mother is in the habit of sleeping during the last eight or ten weeks of pregnancy. It does not appear unreasonable that this should be brought about by ordinary gravitation combined with the known tendency of the foetus *in utero* to kick away from resistance. Practical interest rests on the general statistics of vertex presentations. With a left position an occipito-posterior presentation is of rare occurrence. With a right position, however, an occipito-posterior presentation is very common, and the frequency with which this leads to various degrees of delay and difficulty in primigravidae is worth bearing in mind. For several months I have been experimenting on these very simple lines at the Crayford Hospital ante-natal clinic. Patients have been instructed to sleep on their left side from about the seventh month of pregnancy. The number of left occipito-anterior presentations has increased so markedly during this period that it is difficult to put the results down to mere coincidence. I suggest that anyone giving the foregoing method a trial will be surprised at the results obtained. The procedure aims at preventing the occurrence of right vertex positions, with their liability to be posterior or to become so at the onset of labour, and is based on the assumption that it is mainly from these positions that the majority of unreduced occipito-posterior presentations are derived. Later in pregnancy, where a right vertex (potentially posterior) is already established—say at thirty-eight weeks—some successful results will still be obtained.

*A Cancer Library*

News comes from Philadelphia of the gift of Dr. Frederick L. Hoffman's cancer library, made jointly by the Prudential Insurance Company and himself, to the Cancer Research Laboratories of the University of Pennsylvania Graduate School of Medicine. An effort is being made by the Cancer Research Laboratories to establish a central depot or clearing-house for all information about malignant disease, so that, for the North American continent at least, there will be a collection and reference library available to those interested in cancer. The Hoffman library includes many cancer books and reprints, as well as files of the leading cancer periodicals, and a large collection of related medical works and the vital and medical statistics of practically the whole civilized world, covering at least the last ten years of recorded experience. The library includes also the original mortality data on cancer collected by Dr. Hoffman for various communities and sections of the United States and Canada, exceeding 65,000 transcripts of cancer death

certificates and some 10,000 questionnaires concerning clinical, physical, and dietary factors, as well as treatment data and family histories of living cancer patients interviewed by trained research assistants in different cities with the co-operation of local boards of health and hospitals. At the present time, Dr. Hoffman is concentrating most of his attention upon an elaborate study of cancer in relation to diet and nutrition, including the collection of data in Philadelphia, Boston, San Antonio, and St. Louis. The Hoffman Library for Cancer is open to anyone in search of information, and every possible assistance will be given in the furtherance of special methods of research in which the statistical method can be of value.

*Female Bleeders.*

Dr. M. H. ARMSTRONG DAVISON (Darlington) writes: The recent correspondence concerning female bleeders has prompted me to intrude upon your space. It is well that such cases should be made known, and that the statement found in so many medical textbooks should be confuted. If, as is so often said, haemophilia were only a disease of males, and were only transmitted by females, obviously it would have died out at its inception, and could never have been inherited from the first sufferer. Actually the disease is inherited from male and female alike according to strict Mendelian laws, modified only by the fact that the gene in question is borne upon the X-chromosome. The gene is recessive, and thus, if a female carrier marry a normal male, the chances are (if the number of offspring be sufficient) that half the male children will be bleeders and half the female children carriers. Should a haemophilic male marry a normal female, all the male offspring will be normal and all the females carriers. If, on the other hand, a haemophilic male marry a carrier female the first filial generation will be composed of normal and haemophilic males in equal proportions, and carrier and haemophilic females, also in equal proportions. It will thus be seen that a haemophilic female is not an extraordinary phenomenon, but is the natural, though necessarily rare, outcome of the laws of heredity.

*Castor Oil Vapour as a Purgative*

Dr. PHILIP KEMP (Birmingham) writes: Another explanation of the phenomena recorded by Dr. Macphee (*Journal*, December 8th, p. 1045) might perhaps be given. Considerable veneration of castor oil prevailed among parents of earlier days, and consequently few children escaped experience of this repulsive liquid. A strong mental impression was likely to result from an administration, and this might become associated with the memory of subsequent purgation. Is it not possible that the "slightly nauseating odour," when experienced in adult life, might stimulate the bowel to increased action?

*Unqualified Surgery*

Dr. H. ELLIOTT BLAKE (London, W.1) writes: Recent events prompt those of us who are interested in plastic surgery to wonder why the law, which protects the public from being able to buy a few hypnotic tablets without a doctor's prescription, should still allow that public to be subjected to surgical operations under anaesthesia at the hands of unqualified persons.

*Diary-Calendars for 1935*

Messrs. William R. Warner and Co., Ltd. (300, Gray's Inn Road, W.C.1) are issuing again for the forthcoming year their diary and calendar of medical history, and copies can be had gratis by doctors who apply to that address. It is a handy book for the consulting-room desk, with many oddments of information among the blank spaces. We have also received the 1935 issue of the familiar "A.F.D." diary from the Anglo-French Drug Co., Ltd. (11 and 12, Guilford Street, W.C.1). There is a "tear-off" page for each day of the year, the whole pad being enclosed in stiff covers with a calendar.

*Vacancies*

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 32, 34, 35, and 37 of our advertisement columns, and advertisements as to partnerships, assistantships and locumtenencies at pages 36 and 37.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 308.