# Letters, Notes, and Answers

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## **QUERIES AND ANSWERS**

## **Only Functional**

A CORRESPONDENT writes: A busy G.P. would be extremely grateful for any advice in the following unpleasant and distressing heart attacks. Occasionally there will be two or three in one week, and at other times an interval of five or six weeks. The attacks appear to occur without the slightest cause, sometimes even when sitting quietly reading, and at other times when driving a motor car. The last severe attack occurred while I was attending a maternity case, and just after I had administered chloroform and while applying the forceps. When an attack is coming on it begins with a slight vertigo, accompanied by partial blindness, and this is followed by dyspnoea and a mild palpitation. Before long this develops into a severe form of dyspnoea, together with cardiac pain and most violent palpitation accompanied by a damp, clammy perspiration. The attacks vary in length, sometimes lasting only a few minutes, and at other times up to one hour or over, and will cease just as suddenly I may state that I have consulted two as they began. specialists, but got very little satisfaction from either. Both stated that the heart was sound, and that the attacks were "merely functional," and appeared to treat the matter lightly and as though it were not of much importance. I may also state that I have cut out smoking entirely, and, to say the least, this has been and is a great punishment. Alcohol I take, but in moderation. I also avoid any excitement or strenuous exertion. The attacks have extended over a period of some five or six years, and no doubt are functional, but that does not make them any less distressing or easier to bear.

## **Income Tax**

## Partnership : Change in Basis of Division

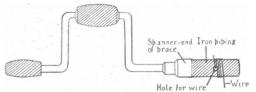
"S." and "B." are in partnership, the division of profits being in half-shares up to October 12, 1939, when "S." joined the Forces, and thereafter 3/4 and 1/4 respectively. As one result "B." finds himself responsible for tax on, say (1/2 of 1/2) +(3/4 of 1/2) = 5/8 of the assessment for 1939-40 and 3/4 ofthe assessment for 1940-1. It is thought that this is "very inequitable," and a suggestion has been made that it might be avoided by winding up the partnership on suitable terms for the period of the war.

\*\* In the first place the inequity does not seem very clear or grievous. It is true that the *amounts* of the assessments for 1939-40 and 1940-1 will be determined wholly or partly by earnings of which "S." took a half-share, but they are in respect of the profits for those specific years, during which "B." will take 5/8 and 3/4 respectively of the profits. If the earnings of the practice are maintained he will pay on no more than his income; if his share of the actual profits of those years falls below his share as assessed by more than one-fifth he can claim, under Section 11 of the Finance (No. 2) Act, 1939, to have his assessment adjusted to the actual amount. It would seem that it is only when the "inequity" is such as to fall short of the one-fifth standard that "B." can suffer any hardship. The suggested scheme would involve legal and other costs, and we doubt whether the Revenue authorities would consent to give it retroactive effect as from October 12 of last year. We advise our correspondent to have the Section 11 possibility explored for 1939-40 before incurring the expense of the suggested scheme.

# LETTERS, NOTES, ETC.

## **Removal of Plaster Casts**

Dr. D. P. BURKITT (Barnsley) writes: I wish to describe a very simple, cheap, and efficient instrument for removing plasters by the iron-wire method recently advocated in the *Journal*, which I have found to be a very great improvement on the previous routine custom of splitting the plasters with shears, knife, or saw. The only materials required are an old wheel-brace, which can be obtained for a few pence at almost any garage, and a piece of 3/4-inch bore galvanized iron piping about four inches long. The piece of piping is welded on to the spanner end of the brace, and a hole about 3/16-inch diameter is drilled through both sides in about its mid-point. The loose end of the wire is threaded through this hole. The diagram below will, I hope,



render further description unnecessary. This instrument has been devised and made for me by G. and E. Bunker, motor engineers, Plympton, Devon.

Dr. CAMERON FRASER (Church Stretton) writes: Lately there has been discussion on the removal of plaster bandages. The following method, of which I have no personal knowledge, appeared in the *Dental Magazine and Oral Topics* for May, 1935. A Brisbane dentist was asked by a surgeon to remove a plaster bandage. He did so "by a method worth remembering, and which seems to be little known. He made a simple syrup of five pounds of cane sugar dissolved in 2½ pints of boiling water. When cold this syrup is brushed over the bandage and left for a time. The bandage is then easily removed by unwinding."

## Hand-seats for Casuallies

Dr. FREDERIC SANDERS (London) writes: By all means the ingenious Neate-Potter rope quoit (August 3, p. 168) as a two-handed seat for the opulent, but the hollow rubber one (Woolworths, 6d. each), which is easier on the hands and will support a 15-st. man, for the impecunious.

## Hotel Meals for Evacuees

Lieut.-Colonel S. H. FAIRRIE (R.A.M.C., ret.), in the course of a letter, draws attention to what he considers is the effect of the recent order "cutting down the imagined luxurious meals" in hotels. He writes: "In some inland hotels and boarding houses the cutting in half of meals originally served on a bare subsistence standard, which has been the rule since the war started, is resulting in serious underfeeding among the unfortunate refugees from the coast, who have no redress. Such unfortunates, in many cases invalids and delicate people, are compelled to eat unsuitable, twice-cooked, or made-up dishes to obtain a sufficient meal or go without. Perhaps the menus of certain expensive hotels and restaurants in London and in some of the larger provincial cities have been on a luxury basis, but this is certainly not the case in general, nor sufficiently widespread to justify the restrictions now in force beyond those made compulsory by the ration book."

#### Wanted : Neurological Textbooks for Convalescent Centre

The British Red Cross has established at Middleton Park a convalescent centre for cases treated at a military hospital for head injuries, and the medical officers in charge of this centre, who have returned to active medical work after a period of retirement, would welcome a supply of books for a small library they wish to establish. Would readers who have textbooks on neurology and surgery of the nervous system, or general textbooks that deal with neurological medicine, forward them to Colonel J. P. Cameron, C.I.E., Middleton Park, Middleton Stoney, nr. Bicester, Oxon.

#### Coramine : A Correction

In our note in the *Journal* of August 10 we stated that "Corvotone" is the analeptic originally introduced under the proprietary name "Coramine," and for which the British Pharmacopoeia Commission have suggested the title "Nikethamide." Ciba Limited point out that coramine is manufactured under Letters Patent and that the name "Coramine," which is a Registered Trade Mark, cannot, without infringing their rights, be applied to any substitute. If any misunderstanding has been caused by the note referred to, we much regret it.