55, the amount actually allowed for tax purposes under the Finance Act, 1925, is £2,000.

**Rule 7.** Applicable to Cases i and ii, Sch. D, of the Income Tax Act, 1918, uses the word "after deducting from that cost the total amount of any allowances which have at any time been made in estimating profits or gains as aforesaid on account of the war and its consequences." The inspector's calculations seem curiously inconsistent with the plain meaning of the words "allowances which have been made."---

**Motor Car Allowance.**

"A." replaced his car in December, 1925, by one of the same make and value (£2,000), being allowed £125 for the old car; the net cost, therefore, was £775. The inspector allowed as an expense of the year 1925-26. For the financial year 1926-27 "A." claimed depreciation allowance for the new car on £2,000, but the local inspector reduced the depreciation on £1,000 only—that is, on the value (as he reckons it) at April, 1926.

**LETTERS, NOTES, ETC.**

**THE MEDICAL MAN IN PARLIAMENT.**

Dr. Nathan Raw writes: In his address to the Chelsea Clinical Society, reported in the British Medical Journal on June 7th (p. 770), Dr. Nathan Little, M.F., M.R.C.P., writes the work of the medical group at present in Parliament. It might appear from the report that the present committee was the first of its kind in the House, but I am sure that Dr. Little would not wish to convey that impression. In the Parliament of 1918, of which I was a member, we had a committee composed of the medical and surgical fellows of Parliament and Lord Dawson from the House of Lords; we met every month during sessions, and many important legislative questions concerning public health were considered by that committee. The present committee was composed of Sir Watson Cheyne (chairman), Sir William Whitla, Lord Dawson, Sir Philip Magnus (then member for London University), the late Sir Henry Craik, Colonel Fremantle, Major Moberly, Major Farquharson, Dr. McDonald, Captain Walter Elliot, Dr. Murray, and myself. Several negotiations were held on questions concerning the medical profession. It was in close bonds with the British Medical Association, and was able to render advice and guidance which was much appreciated by the Government of the day.

Dr. Graham Little has also written in order to remove any misunderstanding that may have been caused by the phrase that there are "about two hundred practising lawyers in the House of Commons." What he had intended to convey, he says, is that there are probably that number of persons in the House who are qualified as such, but having a single job, but still considerable, number actually do so. His object was to point out that the House of Commons is so vast that the possibility of combining parliamentary duties with private consulting practice. "It is, he continues, "obviously more difficult for a general practitioner than for a consultant to serve in Parliament, but I wish to make the definite point that the combination of medical and parliamentary work is possible, and that most opportunities will be given to doctors in the House of Commons." The argument is complicated by the fact that in 1926 and 1927 Parliament was more able to convey the feeling of the profession than one who has no further contact with it.

**DANGERS OF HIGH-POWER X-RAY APPARATUS.**

In view of the publicity accruing to users of the modern types of high-power x-ray apparatus, Mepes, Warrington, and Sons are issuing with each set of apparatus supplied a placard of warning, which is "emblazoned with a sign indicating position in a department; it consists of some ten paragraphs, which point out the chief dangers and the methods of avoiding them. There are the dangers of x-ray lamps, but those arising from the actual electric supply and from the high tension currents, etc.; that there is actual danger to life from contact, as evidenced by the fact that a doctor and nurse were both killed instantly when making an x-ray examination of a patient.

**VITAL CAPACITY AND ARTIFICIAL EXERCISES.**

Dr. Horace Hill, M.R.C.P., of the R.N. School of Physical Training, Portsmouth, writes to criticize exercises designed to enlarge the thorax artificially by direct force and leverage, and done with the idea that these increase vital capacity and produce physical fitness. A man with a very small vital capacity may, he states, be very fit, and a big chest measurement may be associated with a small vital capacity. Increased pulmonary capacity does not involve increase in size of chest, and resistance to disease, or ability to work. A good "wind" depends upon the co-ordination of the heart and lungs, and is best obtained by graduated training in the air. Regular exercise expands the capacity, and the increase in the volume of air in and out of the lungs is useless. Enlarging the lungs artificially, while ignoring the physiological processes within it, is comparable with increasing the size of the periphery to make room for more food, irrespective of the process of digestion; the body cannot function properly on more air or more food. Investigations of the vital capacity are, therefore, of little value unless the reaction of the heart to the different states of respiration is tested at the same time. Even thereby, the vital capacity varies rapidly, owing to temporary causes, such as nervousness, excitement, or a cold. If the vital capacity is deficient and no lesion can be found, the best treatment is exercise out-of-doors and graduated runs, which cause natural and deep breathing, and train the heart concurrently.

**THE TREATMENT OF SMALL-POX.**

Dr. J. Barcroft Anderson (London) writes: I venture to think many members of the profession would like to be reminded of the information you published on October 11th, 1913 (p. 906), allowing to the Director of the Medical Department at Mauritius upon the results of treating with daily intraocular injections of small-pox serum about 150 of the worst cases of small-pox selected for antitoxin treatment who were in the 30s, and 40s, and 50s, and who had been exposed to the disease, and who had mild symptoms. Those who had not yet appeared did not do so, and those that were not yet popular remain simple macule and die away. The secondary fever does not appear and the case takes a favourable turn after the first injection. The dose he recommended was 20 c.c.m.

**PARALYSIS OF THE CERVICAL SYMPATHETIC COMPRESSING MUMPS.**

Dr. M. C. Torrance (London, E.) writes: Cases of paralysis of the cervical sympathetic are in themselves rare, but its occurrence as a complication of mumps is, I believe, sufficiently rare to warrant recording. On April 4th I attended a boy of 14 years with a six weeks' history of mumps, which began in the right parotid gland. One week after the commencement of the attack he complained of pain in the right cervical region when he turned his head. His mother noticed that the patient's right upper eyelid was drooping. On examination I noticed that she had ptosis, exophthalmos, and weakness of the right ocular muscles. On the 28th of April the right side was inflamed and remained so until May 14th, when she still had the triad of signs of paralysis of the cervical sympathetic. It would be interesting to hear of any similar case of compressing mumps.

**HERPES AND VARICELLA.**

Dr. William Gallowhiner (Brighton) writes: I do not find it so easy to trace the connexion between these two diseases, as Dr. J. R. and others suggest, a case of mumps and a case of herpes this year and am attending five at present. In each case I have made careful inquiry regarding possible contact with varicella, but in no case trace any such. I am no great believer in the doctrine of varicella for some months. I should say it is the same order of infection as primary pneumonia.

**BEDSOCKS.**

The "Bed-chothes" is a device for preventing bedclothes from slipping off the sleeper when in bed. The instrument is fixed by straps, or screwed, to the frame of the bed, so that when not in use it does not interfere with the clothes. By pulling up a small nickel-plated handle after getting into bed the clothes are gripped by rubber pads, and a coil spring and strap prevent any tightness and allow the bedclothes to move with the movement and with respiration. The device is simple and ingenious. It is sold in four models at £7s. to £8s., according to whether it is required for children's beds or adults' beds, in 1,000 persons. The inventor and vendor is Mr. S. H. Bartter, 8, St. James's Road, Kingston-on-Thames.

**CZECHOSLOVAKIA.**

In the article on Prague in our issue of May 28th there was a slip which we would like to correct. The present Czechoslovakian Minister of Public Health, who entertained the party of British medical men to dinner during their stay here, is Dr. Josef Tschud, a clerical statesman from Slovakia. His predecessor in that office was Mr. Jan Sneek.

**CORRECTION.**

Dr. Ethel Carrie and Miss Ulla Crock wish to correct an error in their paper on the microscopic and chemical examination of stools in young children (Journal, May 28th, p. 996). In the table on page 560 it should be noted that stool from breast-fed children is 100 per cent. acid—not, as printed, 100 per cent. alkaline.

**VACANCIES.**

Notifications of offices vacant in universities, medical colleges, and of vacant and other appointments at hospitals, will be found at pages 28, 36, 37, 38, 39, 42, and 43 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenentes at pages 40 and 41. A short summary of vacancies is given in the advertisement columns appears in the Supplement at page 599.