

deducted £50 per annum as representing the value of the unfurnished house, etc." What should be the amount of the gross Schedule E assessment?

* * "J. P. S." rightly regards Mr. Justice Rowlatt's dicta in *Cordy v. Gordon* as the source from which the answer should be obtained. We fear that the change in the terms of the resolution has weakened his case. In the first portion of his judgement Mr. Justice Rowlatt appears to distinguish between (1) payment of a salary plus an emolument not convertible into money, and (2) payment of a salary on condition that part be spent in some prescribed fashion. *Tennant v. Smith* settles the former case in favour of the taxpayer, but the judge seems to have inclined to the view that in the second case the taxpayer will normally be liable on the full amount on the "salary"—"he has been paid a salary, and what he does with the salary is immaterial." One point in our correspondent's favour is that the judge laid some stress on the fact that in the case he was dealing with the sum to be paid was variable, whereas the deduction from salary which "J. P. S." suffers is constant. It is clearly a distinguishing feature, but we think that, on the whole, the odds are against "J. P. S.'s" success.

New Practice.

"RETIRED" has sold his specialist practice in London under covenant not to practise his speciality in England for five years; he will reside some distance from London and may do general consulting work, and also some work for the Ministry of Pensions.

* * His income tax for 1928-29 should not take into account any results of the, then transferred, London practice; he will be starting a new practice, the income from which will, for the first year, be assessable at the amount of the fees earned in that year, less the expenses incurred in earning them. With regard to expenses incurred partly for private and partly for professional purposes, the only guide we can give is to point out that the total should be reasonably divided according to the actual ratio of use during the year. The Ministry of Pensions work will apparently be such as to justify the inclusion of the emoluments with other fees as the product of general practice. On that basis our correspondent might fairly claim to include the car mileage of the journeys to and from the Pensions Office as professional use, but his legal title to do so is not beyond doubt. If "Retiring" does not put up a plate or set aside part of his house for professional purposes there is very little, if anything, that he can deduct as the expense incurred professionally by way of rent, rates, etc.

Locumtenent's Expenses.

"W. D. M." was engaged as a locumtenent in 1926-27 and has since "settled down in practice." The inspector of taxes advised him to make one return, including locum and other earnings together, but now declines to allow him to deduct the expense of travelling about when doing locum work.

* * Strictly the "practice" earnings should be dealt with separately on the basis of the previous earnings of the predecessor, if more favourable to "W. D. M.," but in either case the expenses of travelling about on locumtenent work should be deducted in arriving at an assessment on those earnings as one unit. The inspector's view seems to be based on the assumption that they are being dealt with under Schedule E as the earnings of employment; in our opinion that is not the correct basis of assessment of locumtenent fees, and, in any case, that is not the basis which is being applied, seeing that they are being assessed under Schedule D.

LETTERS, NOTES, ETC.

FELLOWSHIP OF S. MICHAEL AND ALL ANGELS.

We have received the following note from the secretaries of this benevolent organization:

"It is thought that members of the medical profession might be glad to know of a maternity home belonging to the Fellowship of S. Michael and All Angels, a society existing for rescue work among girls of the educated and professional class. The fees are very moderate. All information can be supplied on application to the secretary, 5, Bloomfield Terrace, S.W.1."

DISBOWELMENT AND SHOCK.

MR. HAROLD HARTLEY, F.R.C.S. (Newcastle, Staffs), writes: Perhaps yet another quotation may be of interest. Razis, an elder of Jerusalem, to avoid capture by the troops of Nicanor, attempted hari-kiri, but through excitement "missed his stroke." He then ran and cast himself from the wall of the city, falling on his side: "And having yet breath within him, and being inflamed with passion, he rose up, and though his blood gushed out in streams and his wounds were grievous, he ran through the crowds, and standing upon a steep rock, when, as his blood was now well spent, he drew forth his bowels through the wound, and taking them in both his hands, he shook them

at the crowds; and calling upon him who is Lord of the life and the spirit to restore him these again, he thus died."—*Apocrypha, II Maccabees, xiv, 37-46.*

THE CAUSE OF VESICAL CALCULUS.

DR. A. J. WATSON (C.M.S. Hospital, Yunnanfu, China) writes under date September 20th: In the BRITISH MEDICAL JOURNAL just to hand of July 30th there is an article by Lieut.-Colonel R. McCarrison on the experimental prevention of stone in the bladder in rats. I thought that it was worth recording that to-day a male Chinese child of 30 months was operated upon for stone and a calculus weighing 7 grams removed by the supra-pubic method. The child was still at the breast, though this was supplemented by rice and other foods. In view of the dramatic results obtained by Colonel McCarrison in preventing the formation of vesical calculi by adding milk to the diet of rats, this case, where the child had had maternal milk as its diet since birth, would suggest either that the maternal milk after the first year was very deficient in vitamins or that in the human subject the formation of calculi is not influenced either way by a diet of milk.

TOXICITY OF EPHEDRINE.

DR. F. J. KITT (Stockport) writes: Ephedrine, which has been so well boomed in the lay press as a specific for asthma, still has its literature to acquire; therefore, I desire to record an experience which has just befallen me. The patient, a woman of 64 years, was given twelve half-grain ephedrine tablets, with instructions to take one when the breathing became difficult. Two nights ago she sent to say that she was having asthma again; could she take more than one tablet? I replied, "Yes." I was called again at 3.30 a.m. to find that she had taken ten of these tablets in five hours without easing the asthma or apparently affecting her in any way.

A DISCLAIMER.

We have received from Dr. A. C. MAGIAN (Manchester) the following letter, with a request for its publication:

I regret that recently an article purporting to be a personal interview with me and containing a highly sensational account of a lecture given by me to a medical society has appeared in the London press. The facts of the case are these: The wife of one of our members is also a press reporter to several daily papers. She read the circular sent to her husband, attended the meeting (she was not known by sight to me), and sent a report of my lecture to the papers for which she writes. The following morning, before I was out of bed or had seen a newspaper, someone, whom I took to be the publisher of a medical paper to whom I had sent an account of my lecture, rang me up and asked me about certain points connected with it. I answered in good faith, and it was not until midday that I discovered the error. Later I tried to explain to some reporters who called that the lecture was a private one and must be closed, but my explanations only produced more "copy." I have written to the London and Counties Medical Protection Society and to the various people concerned.

CORRIGENDA.

DR. R. J. CLAUSEN (London, W.) writes to point out that in the reports published last week at p. 879, some remarks on spinal anaesthesia were erroneously attributed to him. The only contribution Dr. Clausen made to that meeting was a minor query as to blood pressures, which was answered by the President; the two cases followed by paralysis of the rectum and incontinence were not reported by him.

DR. TEMPLE GREY (London, W.) writes: I am so substantially misreported on p. 877 of the JOURNAL that I am wondering whether I might ask you, please, to note what I did say, namely—that the judicial authority under the Lunacy Act must accept responsibility for the commitment of persons alleged to be of unsound mind, and that if the magistrates who at present sit for this purpose will not accept this responsibility, magistrates must be found—say a county court judge or a medical barrister—who will. This is what I had the honour to propose at Edinburgh.

DR. E. ROWLAND FOTHERGILL has called attention to two errors in his letter on "Contributory schemes: hospital club practice," published in the JOURNAL of November 12th (pp. 898, 899). The word "discussion," in the last sentence of the letter, should be "dissension"; the resolution to which he referred is not that printed as a footnote to his letter, but the Brighton resolution published in the SUPPLEMENT of July 30th (pp. 74 and 75).

In the notice of the presentation to Dr. C. E. Stephens of a gold cigarette case on the occasion of his retirement from practice, published last week (p. 905), the initials were incorrectly printed.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 45, 46, 47, 50, and 52 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at page 203.