

Carboni. The onset was sudden, with headache, lassitude, constipation, and meteorism. The spleen was enlarged in 50 per cent. of the cases. The rash was discrete and either morbilliform or in lentacular rose spots. Occasionally it became purpuric. In some cases there was a buccopharyngeal rash, or the conjunctivae were injected. None of their patients died. All the cases occurred between the months of March and October. The patients came from ships or from the neighbourhood of the port; none were verminous, and the authors were inclined to attribute the source of infection to rats or mice. As noted in our original paragraph and emphasized in Dr. Goodall's letter last week, the disease would appear to be a mild form of typhus, or, as Plazy and his colleagues would call it, "benign endemic typhus (Brill's disease)."

THERE has been more small-pox during the past summer in the United States than in the corresponding periods of 1925 or 1926, the figures given by 37 States for thirteen weeks being as follows: 1927, 2,900 cases; 1926, 2,400 cases; 1925, 2,000 cases. The virulent type, however, has not appeared in the United States this year, and very few deaths from the disease have been reported. Poliomyelitis also has been more prevalent than in either of the two preceding years: 37 States reported 4,000 cases for the thirteen weeks in 1927, 1,100 in 1925, and 3,200 in 1926.

Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

TREATMENT OF SYPHILIS.

"K" asks for advice in the treatment of a stubborn case of syphilis, or of procuring a living child in the following case: The patient has had three dead-born full-term babies, one being an anencephalic monster. The disease is of seven years' duration. For three years he injected her intravenously and intramuscularly with novarsenobillon, and in addition gave full doses of mercury and potassium iodide. This year a colleague took charge of her and gave her eight injections of salvarsan and massive doses of mercury and potassium iodide. She aborted last month, and her blood to-day gives a Wassermann reaction (plus four). She is very stout and apparently in excellent health. Her husband responded to treatment very readily, and his blood gives a negative Wassermann reaction.

INCOME TAX.

Motor Car Allowance.

"F. C." inquires with regard to a sequence of car transactions.

** It should be remembered that the cost of replacement allowance is not given in respect of the loss on the car displaced, but as representing the appropriate part of the expenditure incurred on the new car. Thus the net cost of the second car bought in 1914—that is, £537—£110=£427—should have been the amount allowable in respect of the 1914 transaction, and so on. The question of capital improvement is complicated by two factors—first, the fact that a saloon car was used between 1914 and 1922, and secondly, by the fall in car prices between 1922 and 1926. If the last two cars are taken by themselves the inspector of taxes is right in objecting to the "saloon" basis of cost, but, seeing that a saloon car was in use to 1922, we think he would probably drop the objection if that fact is emphasized. The

proposed future depreciation allowance of 15 per cent. is not uncommon. The decision on the matter rests with the Commissioners, to whom an appeal would be made. They might take into account the fact that to the extent to which it is insufficient an obsolescence claim will normally put the taxpayer right when the car is renewed.

Change in Partnership: Cash Basis.

"APEX" explains that as from January 1st, 1928, his share in the practice will be increased from one-third to two-fifths. What effect on income tax will result from (1) including and (2) excluding outstanding book debts in the valuation to be placed on the additional share purchased?

** The amount of the income tax paid by "Apex" should not be affected by the choice arrived at; the cash basis method is only an approximate method of calculating the true liability, which is on the basis of the value of gross earnings. If the firm as reconstructed adhere to the cash basis system for the future, as we assume they intend to do, the tax payable by "Apex" will bear a close ratio to his net cash receipts from the practice. It is true that he will have bought some of those receipts, but, on other hand, he will be accounting for income tax (as is legally correct) on other income which has been earned but has not actually been received.

Change in Membership of Firm: Cash Basis.

"C." and "E." were in partnership to July 1st, 1926, when they were joined by "H.," formerly their assistant. The assessment for 1927-28 is based on the cash receipts of the practice for the year to 1926, less the expenses of the three partners, including, presumably, "H.'s" salary for the six months to July 1st, 1926, but the fractional division of the subsequent profits does not apply to fees earned before that date.

** It is, of course, clear that "H.'s" share of the tax will exceed what he would have to pay on the basis of his share of the cash receipts of the year, but this is correct, because, as a commencing partner, such receipts do not adequately indicate his income tax liability. The figures supplied by the inspector of taxes seem to us sufficiently correct in the special circumstances; the only alternative is for the firm, as a whole, to discard the cash basis for 1927-28 and future years and base their returns on the value of the fees booked instead of the cash received. "H." may, perhaps, be unfortunate at the moment if, as is possible of course, the cash receipts for the six months prior to his entering the partnership were abnormal, in which case he will be helping to pay tax on the harvesting of his partners' past earnings.

LETTERS, NOTES, ETC.

PYREXIA WITHOUT VISCERAL SIGNS.

DR. SUNDARA RAJAN (Coimbatore, South India) writes to express his interest in Dr. Franklin's note (JOURNAL, August 27th, p. 350) on pyrexia without visceral signs, which he thought might be due to slight intestinal influenza. Dr. Rajan states that he has seen ten such cases within three years. The patients had a sudden rise of temperature unaccompanied by pain, but with a little cough, for which no cause could be found in throat or lungs. The tongue was furred and very often there was slight constipation. When this was relieved and the patient put on a diaphoretic mixture the pyrexia still persisted for three or four days. Even mixtures containing sodium salicylate did not influence the fever.

PREMATURE RUPTURE OF THE MEMBRANES.

DR. J. S. PEARSE (Plymouth) refers to the comments of A. Mayer and E. Frey (*Epitome*, December 3rd, paras. 529 and 530) on the increasing number of cases of premature rupture of the membranes. Dr. Pearse has noted also frequent reports of such cases in the BRITISH MEDICAL JOURNAL, and raises the question whether this premature rupture, if it occurs, can be classed as a definite post-war condition. He remarks, however, that it used to be a common experience, both before and during the war, to be told erroneously on arrival at a midwifery case that the membranes had broken. The mistake arose from the escape of the "forewaters" in hydrorrhoea gravidarum, premature rupture of the membranes being quite a rare event.

CORRECTION.

In our report of the discussion at the Medical Society of London on late results of operation for carcinoma of the breast published last week, the initials of Mr. A. J. Walton (page 1086) were incorrectly given.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 43, 46, and 48 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 44 and 45.

A short summary of vacant posts notified in the advertisement column appears in the *Supplement* at page 236.