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The
Nova Scotia Medical Bulletin

OFFICIAL ORGAN OF THE MEDICAL SOCIETY OF NOVA SCOTIA
CANADIAN MEDICAL ASSOCIATION NOVA SCOTIA DIVISION.

MAY 1943

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Sir William Osler, Bart.*

M.D., F.R.C.P., D.Sc., LL.D., F.R.S.

M. D. MORRISON, M.D.

THE subject of this sketch was one of the most distinguished members of the medical profession that ever lived. At the time of his death he was regarded by eminent authorities as being then, probably, the greatest figure in the medical world. Moreover, as viewed from the standpoints of character, culture, personality, sociability, benevolence, altruism he abode on a very high level indeed. After giving a brief review of his life and work I purpose substantiating these first two sentences by presenting extracts from addresses and writings of his associates and colleagues who testify, thereby, both before and after his death, as to the validity of the above claims.

William Osler was born in a small town in the Province of Ontario, Canada, in the year 1849, being the sixth son and the youngest child in a family of nine. His father was an Episcopal clergyman who had come to Canada from England as a Missionary. Three, at least, of the boys attained great eminence—B. B. Osler, K.C., a pre-eminent criminal lawyer of the Dominion; Sir Edmund Osler, a well-known financier and capitalist; and Sir William.

Young William Osler received his higher scholastic education at the University of Toronto. Then he proceeded to McGill University, Montreal, the principal medical school in the Dominion of Canada at the time, and graduated therefrom in 1872. We next hear of him at University College, London, England, where he received the membership of the Royal College of Physicians, one of the highest medical degrees, obtained by examination, in the British Empire. Still not satisfied with his attainments he crossed the English Channel and specialized in the study of Pathology and kindred subjects in the famous schools of Berlin, Vienna, and Leipsic, under famous teachers whose names will never be forgotten in medical history.

In 1874 he returned to McGill University and was selected as Professor of Physiology at the age of 25. But he also, at a later date, established there, what he called "Medical Clinics" in the subjects of Pathology and of Practical Medicine. That is, he held informal classes in these subjects at which he interpreted the patient's signs and symptoms, as elicited by examination, vocal and otherwise, and made his diagnosis of the condition obtaining. At subsequent meetings he closely observed the progress, or the retrogression, that had taken place. When a death occurred, he promptly led the students to the autopsy chamber to see whether the diagnosis he had made was, or was not, confirmed by the post-mortem findings. At the same time he demonstrated the ravages caused by the disease at the various stages in the course of its progression, and expounded the significance of those so-called *Pathological* findings. This was the first time such teaching had been logically and systematically given in America, and the classes were always crowded.

In 1884 he was honoured by being asked to give the Goulstonian Lectures in London, and was awarded therefor with the Fellowship of the Royal College of Physicians of London—a very great distinction indeed. The lectures he

delivered on this occasion were published and widely commented on, and caused a sensation. They touched on both practical and theoretical aspects of the subject. The clinical studies were based on his own personal experience which was rather extensive and carefully recorded, while the theoretical observations were minutely analyzed and subjected to a searching cross-examination by an expert skilful in the art of eliciting facts. He evinced great familiarity therein with the best German, French and English authorities.

The moment the Lectures appeared, it was soon recognized by the leaders of the profession everywhere that a new star had loomed on the western horizon. And among them were the Faculty and Governors of the University of Pennsylvania. The Professor of Medicine of that University had resigned, and the chair was now offered to Osler while still absent in Europe. In addition to recognition of the recent honours conferred on him abroad he was well known in Philadelphia through his contributions to medical literature, and also because of his reputation as a teacher and research-worker along modern scientific lines. But besides this general knowledge Professor Horatio C. Wood, author of a great medical work on *Therapeutics* and a member of the Faculty, went to Montreal to ascertain for himself if the laudation was worthy of such wide and unqualified acceptance as was accorded it. He visited the Hospitals *incognito*, and in every case he heard nothing but praise and expressions of pride about their own Dr. Osler. On Prof. Wood's return the previous invitation was immediately pressed and also immediately accepted by Osler, to the great regret of the Canadian University. This position he held for five years; and while he added to his academic reputation, he also built up a very large consulting practice, and wrote extensively for Medical Journals and for literary magazines.

But in 1889 he was urged to join some kindred spirits in an ambitious enterprise to establish at Baltimore, Maryland, a superior medical school that would take precedence over any other such institution, at least in the Western Hemisphere. The new scientific views respecting disease and the new scientific methods of dealing with the same, promulgated by Osler and the other advanced medical students in all parts of the world, made it desirable to found an authoritative medical centre in America where those views should be emphasized and from which students of conspicuous ability should go forth and inculcate the permeating doctrine. "In those days the opposition encountered by the pioneers in the inculcation of the principles of modern scientific medicine, especially to the germ theory of disease, was remarkable and required strong conviction and undaunted courage on the part of 'the New School' to continue on their course." (Harvey Cushing).

Of the projected institution Osler was selected as Chief in Medicine; Halsted, as Chief in Surgery; Welch, as Chief in Pathology; and Kelly as Chief of Obstetrics and Gynecology. Under these four Chiefs was a coterie of young men who, however, had already made a name for themselves in their respective specialties. The Johns Hopkins Medical School and Hospital was designed to revolutionize, to a certain extent, the methods largely employed, up to that time, in teaching medicine in all parts of the world. The introduction and development of instruments of precision, especially by the Germans, in pursuing microscopic work and thus revealing hitherto unexplored regions in the microbic world; the employment of aniline stains to bring out the finest filaments of tissues before placing these prepared specimens under the oil

immersion lens and over the Abbe Condenser of the microscope, magnifying them about 1000 times; the classification of infectious diseases and their relation to micro-organisms in their multitudinous genera; the tremendous improvement in results when *aseptic* surgery was substituted for *antiseptic*; and ramifications therefrom in much surgical procedure—these references are cited as merely instances of the overwhelming changes taking place in the course of evolutionary medicine in nearly every field of the profession. This period actually was the real beginning of systematic scientific medicine and its subsequent rapid development. Though gradual progress towards that end had been slowly going on since the wonderful discoveries made by Pasteur of France, by Lister of England, by Simpson of Scotland, yet it was only after 1880 that the true nature of such diseases as Pneumonia, Typhoid Fever, Tuberculosis, Cholera, Diphtheria, Hydrophobia, and many other well-established entities was differentiated and made known to the profession. The research work involved in such scientific voyages of acquiring minute knowledge of disease, and crystallizing the same in a systematic form, called for specially trained workers. So the idea mentioned above took firm root in the minds of the men referred to and, assisted by many others, drove them into action. It was in fact an experiment but a successful one, as its methods have been introduced in all progressive medical schools in both worlds. President Gilman in a book entitled *Launching a University* gives a vivid account of the early days of Johns Hopkins. During the erection of the buildings at Baltimore the Chiefs visited the more noted of the teaching medical schools and hospitals in both hemispheres, selected therefrom what appealed to them as fitting most comfortably into their own scheme, and then proceeded to have built that celebrated Medical Parthenon in connection with the Johns Hopkins University.

The standard of education was, of course, raised. Matriculation required a degree in Arts or Science; the period of tuition was extended; the fees made heavy demands on father's purse; laboratories were installed with full equipment and facilities provided for *special research* along modern medical lines in physics, physiology, chemistry, bacteriology and radiology. The result was that from the Medical School of Johns Hopkins University there came a steady output of useful clinical discovery.

Osler supervised all this scientific output while, at the same time, engaged in writing that most popular treatise on Medicine—Osler's *Principles and Practice of Medicine*—a book of 1182 pages with about 450 words to the page. This book was recognized at once as a distinct acquisition to medical literature, and became the medical text-book *par excellence* in the leading Medical Schools in Europe and America. It was revised by Osler every three years for six editions. Something of its phenomenal success may be gathered from the fact that about 23,000 copies of the first edition had been sold, a remarkable record for a medical publication. It was translated into five or six foreign languages and brought thoroughly up to date in each revision. True there were many good books on medicine to be found on the shelves of all progressive physicians; but the altering central conceptions concerning disease, already referred to, called for a lucid recording of the same and Osler's treatise filled the bill with much satisfaction. From his profound knowledge of Pathology to which he had given close study after graduation, and from his own personal observations he was able to develop a picture that caused students of the healing Art to observe phenomena that hitherto had escaped their ken. For the first

time the student learned the real nature of Pneumonia, Malaria, and Tuberculosis, and for the first time many practitioners became aware of the real bearing on medicine exercised by modern bacteriological work. It may be stated here that Bacteriology was then in its early infancy; yet Osler was one of those who immediately surmised its potentiality and did much to hasten its development and influence.

In 1905, after occupying the position of Physician-in-Chief for 15 years at Johns Hopkins, Osler accepted the call of the University of Oxford, England, to the Chair of the Regius Professorship of Medicine. Widely known on the continent of Europe as a consulting physician, in his own country, his fame was at its zenith and his departure from America was the signal for an extraordinary outburst of affectionate regret from the Medical Profession of the western world. He was just 55 years of age; and after the strenuous hustle of American life the rest and calm of Oxford appealed to him. Here he found and enjoyed the facilities for combining clinical practice with scientific research and academic exposition, and he made the medical school at Oxford a living force.

His 14 years in the new abode were among the happiest of his life. He enjoyed bringing men together; and not only did his guests feel a personal regard for their host, but his lovable example compelled them to think well of each other. In dispensing unbounded hospitality he was ably assisted by Lady Osler whom he married in 1892. During the last war their only son and heir was killed in 1917, and Sir William never recovered completely from the shock of the tragedy. The sorrowful father made the following record of the event:

“My son, Edward Revere, was wounded in the chest and abdomen by a shell August 29, was taken to the casualty clearing station, at which my good friends George Brewer of New York and George Crile were stationed. Darrack of New York operated and Crile transfused. His life-long friend, Harvey Cushing, was also with him. Everything possible was done, but he died about twenty hours later.”

Bravely he continued to meet the usual vicissitudes of life and to perform the regular duties of his calling; but the striking buoyancy of the former spirit steadily declined, and with it his physical vigor until on December 29, 1919, he succumbed to an attack of pneumonia aggravated by complications. Thus passed to that country from whose bourne no medical traveller returns “the greatest Roman of them all.”

As to Dr. Osler's personal appearance at the age of 40 years I cannot do better than to quote a paragraph from an article written by his friend, a noted surgeon of Baltimore, J. M. T. Finney, M.D., and published in the *Journal of the American Medical Association* in 1921.

“Well do I remember that eventful day, May 7, 1889 when the doors of the Johns Hopkins Hospital were thrown open to the public. There had gathered a distinguished assemblage containing many notable personages, both lay and medical, representing the elite of the profession of the country, and the responsible citizens of Baltimore and vicinity. Among the prominent figures who were present was one on whom, perhaps more than on any one else, were focussed the attention and the interest of the gathering. That man, a rather spare figure, a little below the average

height; dressed immaculately, debonair, with a flower in the button-hole of his Prince Albert; with coal-black hair just beginning to get a little thin over a high forehead indicative of great intellect; bright piercing eyes in which lurked almost constantly a most engaging twinkle, suggesting the possession of a marked degree of the sense of humour; moving about with quick and agile movements, indicating great nervous energy—together giving the impression of a body under excellent control physically and endowed with great mental acumen and excellent poise."

And further on in the same article Dr. Finney says: "The relationships between him and his students and his staff of associates were most cordial. Never was Chief more loyally served, or more thoroughly worshipped by his subjects than was Dr. Osler, by those associated with him. Their relations were certainly ideal. To see Dr. Osler at his best, to get a glimpse of the real "Chief," of the many-sidedness of his character, of his wonderful memory for cases, of the inexhaustible storehouse of medical lore with which his mind was filled, his remarkable insight into disease and its protean manifestations, and to feel the magic spell of his presence and personality one must watch him by the bedside of his patient, surrounded by his students. There he sits in the midst of them, with thoughtful mien, in characteristic pose, his exquisite hands palpating the patient or toying with a stethoscope, or adjusting a recalcitrant cuff; alert, never missing an opportunity to direct attention to some matter of interest illustrated by the case in hand, or to point out to the students some direction in which possibly addition could be made to existing knowledge by study and research."

And now listen to Osler himself when addressing a graduating class at a Convocation: "In what may be called the natural method of teaching, the student begins with the patient, continues with the patient, and ends his studies with the patient, using books and lectures as tools, as means to an end . . . The whole Art of medicine is in observation; but to educate the eye to see, the ear to hear, and the finger to feel, takes time; and to start a man on the right path is all we can do. As to your method of work I have a single bit of advice which I give with the earnest conviction of its permanent influence in any success which may have attended my own efforts in life. Take no thought for the morrow; live neither in the past nor in the future, but let each day's work absorb your entire energies and satisfy your widest ambitions . . . Also: While medicine is to be your vocation or calling see to it that you have also an avocation, some intellectual pastime which may serve to keep you in touch with the world of Art, of Science, or of Letters. For the hard-working medical student it is, perhaps, easiest to keep up an interest in Literature. Let each subject in your year's work have a corresponding outside author. When tired of Anatomy refresh your mind with Oliver Wendell Holmes; after a worrying subject in Physiology turn to the great idealists—to Shelley or Keats for consolation; when Chemistry distresses your soul seek peace in the great pacifier, Shakespeare; when the complications of Pharmacology are unbearable ten minutes with Montaigne will lessen your burden. To the writings of one old physician I can urge your closest attention. There have been and, happily, there are still in our ranks notable illustrations of the intimate relations between medicine and literature; but in the group of literary physicians Sir Thomas Browne stands pre-eminent. The *Religio Medici*, one of the great English

classics, should be in the hands, in the hearts too, of every medical student. I may tell you that, personally, no book has had so enduring an influence on my own life. It was one of the strong influences which turned my thoughts towards medicine as a profession; and my most treasured copy, the second book I ever bought, has been a constant companion for thirty-one years."

Dr. Osler was greatly interested in Medical Museums; and at each one of the great centres where he officiated for a period of his professional life his first care was to establish a great collection of specimens of diseased structures which had been obtained at surgical operations *during life*, and at autopsies *after death*. These specimens he had properly mounted and suspended in glass jars containing preservative fluids, with glass covers screwed down tightly in place and, on the outside, a brief memorandum referring to a detailed history of the case as recorded in one or more of the typewritten volumes in the Museum Repository.

It may be accepted as a truism that in whatever sphere of medical work Osler might have engaged, he would have made his mark. His first specialty was Physiology which deals with the *Functions* of the various parts of the body, as distinguished from Anatomy which describes the *Structure* of those parts. As an undergraduate student he had made himself master of this latter branch, proficiency in which largely depends on retentive memory, but whose importance to the profession may be compared to that of a solid foundation in guaranteeing the stability of an immense superstructure. With that foundation firmly laid he proceeded to explore intensively the realm of function as revealed in a deep study of Physiology. This was the Chair he filled as Professor in Montreal for six or seven years.

At the same time, and especially during his later years in Montreal, he exhibited great interest in Pathology—that branch of the profession that treats of the ravages caused by disease in the various tissues and organs of the body. It was then he began to gather his specimens, not only in connection with his own hospital but wherever he could procure them. So numerous did they become that it was necessary to provide a home for them: hence, the so-called Museums.

And no less intense was his interest in libraries—not only in medical libraries but even more especially in private collections of books. In that admirable volume of his entitled *Aequanimitas* he says:

"It is hard for me to speak of the value of libraries in terms which would not seem exaggerated. Books have been my delight these thirty years, and from them I have received incalculable benefits."

"To study the phenomena of disease without books is to sail an uncharted sea, while to study books without patients is not to go to sea at all."

He observed that there are four sorts of readers: "*Sponges*, which attract all without distinguishing; *Hour-glasses*, which receive and pour out as fast; *Bags*, which retain only the dregs; and *Sieves*, which retain the best only.

"A man wastes a great many years before he reaches the Sieve stage"

"For the general practitioner a well-used library is one of the few correctives of the premature senility which is so apt to overtake him. Self-centred, self-taught, he leads a solitary life, and unless his everyday experience is controlled by careful reading or by the attrition of a medical society it soon ceases

so be of the slightest value and becomes a mere accretion of isolated facts, without correlation. It is astonishing with how little reading a doctor can practice medicine, but is not astonishing how badly he may do it."

These aphorisms are self-explanatory and are well worthy of the consideration of most, if not of all, of us.

The more knowledge Osler acquired, by his various methods, the more glorious became the scientific panorama. In patiently and consistently pursuing his course he seems to have had a genius for approaching whatever he undertook by the best path and of doing it in the right fashion. In this connection Dr. Thomas McCrea, one of his brilliant assistants at Johns Hopkins writes: "During the Baltimore period he did not give the impression of being interested in Pathology for its own sake whatever may have been the case in earlier years, but rather as its findings had a bearing on clinical medicine. The information to be learned from Pathology by the clinician, and the need of using it, was a frequent topic in his talks. He often referred to the salutary lessons of the dead-house, and the benefit that might be gained from them. He was never one who hedged when an error had been made. On one occasion, when the autopsy showed a very different condition from that stated in the clinical diagnosis made by himself, his parting remark to the students was: 'Gentlemen, if you want a profession in which everything is certain you had better give up medicine.' Dr. McCrea winds up his article by saying: 'We shall not see his like again, nor shall we see the combination of one who took first rank as a morbid anatomist and at the same time was a great clinician. The qualities which are necessary for the combination are rare in the first place, the opportunity for the orderly development of both are not likely to occur again as they did for him. Times change, but the time and man brought about an unique result in his development, both in Pathology and Medicine'."

Osler was undoubtedly of the best type of clinician produced in the nineteenth century. He represented not only the older type of clinicians who were, above everything else, great *observers*, but also the newer generation whose advances were, in the main, noteworthy because of laboratory *research*. As the years went by, however, and his practical experience and unbounded enthusiasm increased he was led to discard some of the earlier teachings, and to strike out as a pioneer in modern medicine that made him, according to competent authorities, the greatest exponent of clinical medicine in the world at that time. And yet, without any derogation of the preceding, it might be stated that in his later years he had become rather dubious of "the new physiological and pathological methods, and the application of new physico-chemical discoveries."

His death called forth the most touching obituary notices from the medical and lay press of Great Britain, of the United States, and of many continental countries. The following from a long review of his life in the *London Lancet* of January 3, 1920, states:

"The Medical Profession has lost in Sir William Osler an acknowledged head; the east and west of the Anglo-Saxon worlds have been deprived of their firmest common friend; and so have the individuals who mourn him to-day in every class, not only in this country and in America but throughout our Dependencies and the countries of Europe. He always stimulated those with whom he came in contact, old and young.

There are emanations from men as well as from radium; those from Sir William were pleasant, cheerful, optimistic and encouraging unchangingly."

I do not think that I could close this fragmentary sketch of our distinguished votary of the Esculapian Art more appropriately than by quoting an abstract from a memorial address by Rt. Hon. Sir Clifford Allbutt, Regius Professor of Medicine, Cambridge University. After referring to Osler's literary tastes and culture, his powerful memory, and other wonderful mental faculties he proceeds:

"Such was one of the most interesting and richly endowed minds and lovable characters in the story of our Profession; with the culture of Linacre and the clinical insight of Sydenham he was the first medical teacher of his day, and was as fertile and magnetic in his time as was Boerhaave. Not till now have we come all together to recognize the full height, breadth, and width of the man."

Dr. H. B. Atlee will speak on "Some Life Saving Procedures in Obstetrics."

Dr. G. B. Wiswell will give a paper on "Neo-natal Haemorrhages and the Role of Vitamin K."

Surgeon Lieutenant Commander Graham will speak on "The Use of Sulfonamide Drugs in General Medicine."

A Case of Narcolepsy with Cataplexy

H. R. GIBERSON, LIEUT., R.C.A.M.C.

THE case I have to present is a rather typical example of the somewhat uncommon condition of narcolepsy with cataplexy. This is a symptom complex characterized by unusual diurnal naps combined with fits of powerlessness, due to some unknown upset in the sleep controlling mechanism.

The condition was reported and first named by Gelineau in 1880, as an entity distinct from epilepsy and hysteria, and up to 1934, over 400 cases had been reported.

1. Diurnal naps in response to a more or less irresistible desire to sleep constitute the most troublesome manifestation of narcolepsy. The desire to sleep occurs several times daily and the patients have short naps no matter where they happen to be. Circumstances normally conducive to sleep are particularly trying to the narcoleptic patient. The monotonous hum of a motor makes automobile driving particularly hazardous. The depth of sleep and of muscular relaxation vary considerably in different cases; in some any break in monotony of stimuli from without is sufficient to arouse them, while in others it may be almost impossible to keep them awake.

2. Cataplexy is the term used to designate the state of helplessness into which a narcoleptic patient may be precipitated by emotional stress. Laughter is the most common precipitant, but anger, excitement or surprise may also induce the phenomenon. An atonic, powerless state of somatic muscles develops and lasts from a few seconds to a few minutes, during which the patient, though fully conscious is unable to move. The attack usually leaves the patient none the worse for his experience, though it may be followed by a sleep-spell. This phenomenon is the grossest exaggeration of what may normally occur during emotional stress.

3. Occasionally, in these cases, paralysing attacks develop independently of emotional stimuli, during periods of quiet or rest. To these the term hypnogenic catalepsy has been applied.

For the majority of cases reported no cause has been found. Males outnumber females 4 to 1. About one half of all cases begin in youth or adolescence. There seems to be no familial tendency. A few cases have followed head injury and a larger number epidemic encephalomyelitis. Epilepsy compares with the condition by differences rather than by similarities. Electroencephalogram studies in both narcoleptic and cataplectic spells reveal no differences from those observed during normal sleep. The majority of patients are somewhat overweight, and for this reason some writers lay the blame on endocrine dysfunction. The sella turcica is sometimes considered to be on the small side; menstruation or pregnancy may intensify the symptoms, retarded sex development has been noted, and hypothyroidism is not uncommon. Psychic trauma has been a contributing factor in only a few cases. The condition does not interfere with the normal expectancy of life and no case has come to autopsy. The most prevalent theory is that the malady is due to some physiological disturbance in the floor of the fourth ventricle.

There is no cure, and treatment is directed towards symptomatic relief. The best results to date have been achieved by the daily administration of

divided doses of ephedrine. Marked relief of cataplectic phenomena, and improvement in the sleep tendency have followed in most cases so treated.

Our case,—a 24 year old male, was admitted to Halifax Military Hospital 29 April, 1942 with the following history:

1. For many years he had noted a tendency to fall asleep whenever he sat down, the desire to sleep being almost irresistible. He had gone to sleep almost every day during his school period. He was not allowed to drive a car in civilian life because of the danger of falling asleep.

2. For many years he has had spells once or twice a month occurring as he lies quietly and feels drowsy, in which for 2 to 3 minutes he feels unable to move, though fully aware of what is going on around him. In one of these spells he burnt his chest with a cigarette, felt the pain but could not move.

For many years he has noted that a hearty laugh will cause him to fall suddenly to the ground where he lies, fully conscious but unable to move for a few seconds, then scrambles up feeling a little weak for a short time. In his home town his friends knew of this disability and used to try to make him laugh to see him fall.

He had been seen by several doctors in civilian life but none were able to tell him what he had.

Up to his admission he had been able to conceal his disabilities in the Army by keeping out of sight when he felt sleepy, except for two occasions when he was brought to office for sleeping. Instead of resting after his meals with the rest of the men he would keep on his feet and move around.

He had catarrhal jaundice in February 1942, and other than this he had no illness in his life. He gained weight in the Army.

No abnormalities were noted on physical examination other than a tender liver edge at the costal margin considered due to a residual hepatitis after his catarrhal jaundice in February.

While on the ward it was noted that he was asleep whenever he lay on his bed. He was treated with ephedrine sulphate with some improvement in his sleepiness, though he complained that it gave him palpitation. He was finally discharged as unfit for Military Service.

References

- L. E. Daniels. *Medicine*, 13:1-122. Feb. 1934.
J. B. Dynes & K. H. Finley. *Arch. Neur. & Psychiat.* 46:598-612. Oct. 1941.
S. A. Kinnier Wilson. *Neurology*, vol. 2. 1940. London, Edward Arnold.

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Income Tax Notes ^{*}

TIMETABLE

A—Doctors NOT receiving salaries amounting to 3/4 of income

Date Due	Form to be used	Calculation necessary
Oct. 15, 1942	T-7-B Individuals 1942	Estimated 1942 income
Jan. 15, 1943	T-7-B Individuals 1942	Estimated 1942 income
March 31, 1943	T-7-B Individuals 1943	Actual 1942 income or Estimated 1943 income
May 31, 1943	T-4 Summary 1942 and T-4 Supplementary 1942	1942 employees' Salaries and Deductions
June 30, 1943	T-1, 1942	Actual 1942 income
June 30, 1943	T-7-B Individuals 1943	Actual 1942 income or Estimated 1943 income
Sept. 30, 1943	T-7-B Individuals 1943	Actual 1942 income or Estimated 1943 income
Dec. 31, 1943	T-7-B Individuals 1943	Actual 1942 income or Estimated 1943 income
April 30, 1944	T-1, 1943	Actual 1943 income

B—Doctors receiving salaries amounting to 3/4 or more of income

Date Due	Form to be used	Calculation necessary
June 30, 1943	T-1 Special 1942 or T-1 1942	Actual 1942 income
Sept. 1, 1942 and whenever status is changed	T-D-1	Savings such as insurance, an- nuities, pension fund—mort- gage principal.
April 30, 1944	T-1 Special 1943 or T-1 1943	Actual 1943 income

THE foregoing timetable is definite as to due dates, forms to be used, and the essential calculations necessary. The following resolutions have been accepted by the Committee of Ways and Means and incorporated into the Act. We quote by number the resolutions which are of particular interest to the medical profession, and also give extracts from Hansard relating to these resolutions.

1. "That, in respect to the taxation year 1942 the income tax liability of taxpayers, other than corporation . . . in respect of earned income and in respect of investment income up to \$3,000 shall be one-half of the amount calculated according to the arrangement specified."

^{*}Reprinted from the Ontario Medical Association Bulletin, Vol. 10, No. 2, 1943.

Mr. Fraser: Those who are paying their tax in quarterly payments paid one installment on October 15th and another on January 15th. I believe the Minister suggested recently that there would be no interest payable on that part. I would like to know when the interest starts.

Hon. J. L. Ilesley: The amount due of the 1942 income tax may be paid one-third on or before June 30th and the other two-thirds on or before December 31st. There is no interest payable if that rule is followed.

Mr. Fraser: But we are already supposed to have paid one-half of the total for 1942.

Hon. J. L. Ilesley: Then there is nothing more to pay.

(The installments on October 15th and January 15th were paid on estimated income. If your estimated income came out exactly the same as your actual income, your 1942 tax is paid in full. If your estimate was low, you pay the balance in the manner suggested above; and if your estimate was high, you get a refund from the Department.)

2. That, in respect of the taxation year 1942, one-half the liability of taxpayers in respect of investment income in excess of \$3,000 shall be deferred and shall not be due until the death of the taxpayer provided that such liability may be prepaid by him during his life time in a lump sum before April 30, 1944.

3. That the returns on income in respect of the 1942 taxation year for taxpayers other than corporations shall be due on the 30th of June, 1943, together with payment of one-third of the taxpayer's unpaid income tax liability not otherwise provided for herein, the remaining two-thirds to be due and payable on 31st December, 1943.

4. That the date of filing annual returns of income by taxpayers other than corporations shall be the 30th day of April in the year following receipt of the income.

Mr. Neill: Does that refer to the 1942 income?

Mr. Ilesley: That does not apply to 1942 income; it applies to 1943 income and thereafter.

Mr. Neill: When does the 1942 income tax have to be put in?

Mr. Ilesley: The 1942 income tax return must be filed on or before the 30th of June, 1943.

Mr. Neill: Regardless as to whether they belong to the class where they pay quarterly, or where it is taken off at the source?

Mr. Ilesley: Yes, that is correct.

5. That in respect of the taxation year 1943 and for each year thereafter sole proprietors (other than farmers) and taxpayers whose income from sources other than salary and wages exceeds 25 per cent of their total income, shall pay by quarterly installments as follows:

- 20 per cent on the 31st March,
- 25 per cent on the 30th June,
- 25 per cent on the 30th September, and
- 30 per cent on the 31st December.

15. That principal payments made by a taxpayer in respect of a mortgage or agreement for sale one or with respect to one residential property, which mortgage or agreement for sale was registered or in effect prior to the 23rd day of June, 1942, but was an obligation of such taxpayer's spouse, shall nevertheless be eligible as an offset against the refundable portion of the income tax payable.

20. That contractual payments made in respect of any Dominion Government Annuity Contract shall be permitted as a deduction against the refundable part of the income tax payable.

Mr. Hanson: To be consistent the Minister should make this retroactive to last year.

Mr. Ilsley: Yes. This resolution will be retroactive to last year.

Mr. Hanson: Let us have it clearly understood that those who paid on their annuity contracts of last year and did not get any allowance for compulsory saving will have a credit on account of the savings last year.

Mr. Ilsley: That is correct. It must be understood that it relates only to annuities purchased before June 23rd of last year. That was the deadline.

22. That the service pay and allowance of the Canadian naval, military and air forces while in Canadian Active Service Forces in the Western Hemisphere other than in Canada shall be subject to income tax at one-half the effective rate . . .

23. That the service pay and allowances of any member of the Canadian Naval, Military and Air Forces who is in the Canadian Active Service Forces and who has been overseas on the strength of an overseas unit outside of the western hemisphere shall be exempt from taxation on the first six months' service pay and allowances received by him after his return to Canada; provided, however, that the period of such exemption shall not exceed the length of the period which has been served on the strength of an overseas unit outside of the western hemisphere.

24. That members of the Canadian Naval, Military and Air Forces in the Canadian Active Service Forces and in receipt of service pay and allowances (exclusive of subsistence allowances up to \$1.70 per day and marriage and dependents' allowances) at a rate of \$1,600 or more per annum shall be allowed a credit against the tax otherwise payable equal to the tax payable on \$1,600 (or such amount appropriately increased by marriage and dependents' allowances but not including any allowance for more than six children);

Provided that if such service pay and allowances is in excess of \$1,600 per annum (or such amount appropriately increased by marriage and dependents' allowances) the tax credit shall be reduced by the proportion which such excess bears to \$1,600 (or such amount appropriately increased by marriage and dependents' allowances).

26. That any payment to or for any person in connection with any duty whether as per diem allowances, living allowance or expenses . . . shall be regarded as salary of such persons for tax purposes . . . that this resolution shall be applied to the years 1940 and subsequent years . . .

29. That the information return required to be filed by employers showing the amount of salaries or other remuneration paid to persons in their employ in the preceding calendar year and the amount of tax deducted at the source under the provisions of the Act from the salary or wages of such employees shall in respect of the 1942 taxation period be filed on or before the 31st day of May, 1943, and in respect of all taxation periods subsequent to 1942 shall be filed on or before the last day of February in each year.

How to Calculate the Tax

For those having over \$1,500 Investment Income or a total income from all sources of over \$3,000

- A. **INCOME FROM ALL SOURCES** \$.....
 (Reduced by allowable Superannuation deductions, if any.)
- B. Less: (1) Charitable Donations \$.....
 (2) Medical Expenses over 5% of Income. \$..... \$.....
- C. **TAXABLE INCOME** \$.....

- D. (1) **NORMAL TAX** at..... % of
 Item C..... \$.....
- Single**
 If Item C between \$ 660 and \$1,800—7%
 If Item C between 1,800 and 3,000—8%
 If Item C over..... 3,000—9%
- Married—**
 If Item C over.....\$1,200—7%
- (2) Less \$28 for each Dependent \$..... \$.....

- E. (1) **GRADUATED TAX** on Item C..... \$.....
 (Parent, or child, brother or sister under 18 or incapacitated.)
- | | | |
|------------------------|----------------------|----------------------|
| NO TAX on first \$ 660 | 45% on next \$ 1,500 | 70% on next \$20,000 |
| 30% on next 500 | 50% " " 3,000 | 75% " " 20,000 |
| 33% " " 500 | 55% " " 5,000 | 80% " " 30,000 |
| 37% " " 1,000 | 60% " " 7,000 | 85% on balance |
| 41% " " 1,500 | 65% " " 10,000 | |

- (2) Less:
- (a) Married Status (\$150)..... \$.....
- (b) \$80 for each dependent child \$.....
- (c) 20% of outlay, up to \$80, for each dependent relative... \$..... \$..... \$.....
 (Parent, or brother or sister under 18 or incapacitated.)

- F. (1) **SURTAX** of 4% on excess of "Investment Income" over \$1,500..... \$.....
- (2) "Investment Income"= Item C less Net Earned Income..... \$.....

- G. **TOTAL TAX** \$.....
- H. Less Applicable Portion of British and U. S. Income Tax paid (if any)..... \$.....

on Your 1942 Income

J. Tax including Full Savings Portion \$.....

K. Less **DEDUCTIBLE SAVINGS**—The **Lesser** of (1) or (2) below:

Savings Portion of Tax—The **Lesser** of (a) or (b) below:

(a) Half of Item J.....	\$.....	\$	OR	OR	(1) \$.....	Lesser of (a) or (b)	\$.....
(b) Single —8% of Item C (maximum \$800) plus 1% for each Dependent (maximum \$100 for each).....	\$.....	}	OR	OR	(2) \$.....	Lesser of (1) or (2)	\$.....
Married —10% of Item C (maximum \$1,000 plus 1% for each Dependent (maximum \$100 for each).....	\$.....						

Total of 1942 Payments for—Superannuation, Life Insurance, Annuities, and Mortgage Principal (2)..... \$.....

(If no such payments, carry amount in Item J to Item L.)

L. **TAX BEFORE 50% ADJUSTMENT**..... \$.....

M. Refundable Portion before 50% adjustment = Item K (1) less Item K (2)..... \$.....

N. **ADJUSTED 1942 TAX**—50% of Item L..... \$.....
(Not including Deferred Tax Liability (Item R) if investment income over \$3,000.)

O. Adjusted Refundable Portion—50% of Item M.. \$.....

P. Less Tax Deductions at Source during 1942 and Instalment Payments of 15th October, 1942, and 15th January, 1943.... \$.....

Q. **BALANCE**—Payable 1-3 by 30th June, 1943, and balance by 31st December, 1943..... \$.....

R. Additional **DEFERRED TAX** if Investment Income over \$3,000:

(1) Ratio of Investment Income to Taxable Income—

Item F (2) less \$3,000 \$.....	}	= %
Item C \$.....			

(2) **Deferred 1942 Tax** Due on Death of Taxpayer is equal to ... %, per Item R (1), of Item N \$.....

Refundable Portion included in Deferred 1942 Tax is equal to %, per Item R (1), of Item O \$.....

HOW TO CALCULATE YOUR NET PROFESSIONAL INCOME

(Forms for attaching to Income Tax returns are available without charge at central office)

Professional Income

Gross income from practice.....	\$ _____
Professional income from other sources:	
.....	\$ _____
.....	\$ _____
Gross professional income	\$ _____

Professional Expenses:

Drugs and Dressings.....	\$ _____
New Instruments (under \$50 each).....	\$ _____
Depreciation of instruments \$..... at e.g. 20%.....	\$ _____
Depreciation on office furniture and fixtures at 10%.....	\$ _____
Office Salaries.....	\$ _____
Professional assistance.....	\$ _____
Telephone.....	\$ _____
Printing, Postage, Stationery.....	\$ _____
Business Tax.....	\$ _____
Malpractice insurance.....	\$ _____
Office Sundries.....	\$ _____
Medical Association Fees.....	\$ _____
New Books.....	\$ _____

AUTOMOBILE—

(a) Depreciation and Expense (75% total).....	\$ _____
or	
(b) miles (75% total) at 4½c.....	\$ _____
(Note—(a) is much the better but you must have the records.)	

OFFICE NOT IN RESIDENCE—

(a) Rent.....	\$ _____
(b) Insurance.....	\$ _____
(c) Laundry, etc.....	\$ _____

HOUSE AND OFFICE COMBINED—

Fuel, light, water, laundry.....	\$ _____
Maid's wages.....	\$ _____
Insurance.....	\$ _____
Rent.....	\$ _____
Taxes.....	\$ _____
Mortgage interest.....	\$ _____
Repairs.....	\$ _____

Depreciation on building—

2½% of \$.....	\$ _____
Total combined expenses.....	\$ _____
1/3* combined expenses.....	\$ _____
Total professional expenses.....	\$ _____

Net professional income..... **\$ _____**

*This fraction is obtained by placing the number of rooms in your office suite over the total number of rooms in the building. One-third is correct for three rooms in office and six rooms in rest of the house.

Editor's Column

Bridgewater, N. S.

April 12, 1943

Dr. H. W. Schwartz

Editor-in-chief

NOVA SCOTIA MEDICAL BULLETIN

183 South Park Street

Halifax, N. S.

Dear Doctor Schwartz:

I would like to direct the attention of our members to the value of postural drainage. It is a procedure that I have prescribed on many occasions and used personally with the greatest satisfaction. This valuable treatment may be carried out by elevating the foot of the bed five inches, eliminating the pillow and sleeping on the stomach. This inexpensive measure often gives the greatest relief in cases of bronchitis, lung abscess and bronchiectasis and seems to even benefit the accessory nasal sinus disease which is so commonly associated with these diseases.

Yours truly

(Sgd.) C. B. TRITES, M.D.

Dr. H. K. MacDonald, Executive Representative, Nova Scotia Division of the Canadian Medical Association, submits the following report:

To the Members of the Nova Scotia Division of
The Canadian Medical Association:

Since my last report I have attended three meetings of the Executive in Ottawa. The last meeting was on April 29th and 30th, and it was an important and very interesting meeting.

There were many subjects discussed. Health Insurance however, was the topic which occupied most of the sessions. For a full description of what has taken place I would refer you to the letter of the General Secretary, Dr. T. C. Routley, which appeared in the April number of the *MEDICAL BULLETIN*. As you know a select committee of 41 members of Parliament has been entrusted with the responsibility of examining and reporting upon the Social Security proposals including Health Insurance. A Brief has been prepared entitled "The Medical Profession and Health Insurance" which has been submitted to the Special Committee and the Social Security of the House of Commons, and 13,000 copies are being prepared and a copy will be forwarded to every doctor in Canada and in the Army. Considerable discussion took place as to when the Bill will be presented. Dr. Veniot, member of the "Committee of Seven," and who is also a member of the "Select Committee" said, that as to when the Bill would be presented, would depend upon when and how the Social Security will expedite this business. As you know it is an enabling Act only so far as the Federal Government is concerned. Dr. Veniot made some interesting statements concerning the opposition which is likely to arise from the various cults, osteopaths, chiropractor and other cults, and he exhibited a number of pamphlets which have been printed and circulated by these various cults, and he assured the Executive that strong opposition could be expected. The Bill was taken up clause by clause and discussed freely and changes made. The legal representative of the Canadian Medical Association was present at the meeting and his advice was valuable. The Minister, the Hon. Ian MacKenzie has predicted in his opinion there will be no ceiling, so far as the Federal Government is concerned, but certain phases as to how the Bill will effect the Medical Profession were discussed. For example, the transferring of patients from the Public Service to the Private Service—will the doctor be in a position to charge the patient, who desires such a move an extra fee for his services? The serious question of how such transfers might effect the teaching staffs of the various medical schools, and many other important matters were discussed.

Among others a definite effort will be made to bring cancer within the scope of the Health Insurance Act.

Another important matter which was discussed freely was the issue of an abbreviated Bulletin to the Armed Services. As you know, the Canadian Medical Association, under the direction of Dr. MacDermot, the Editor, has already issued two Bulletins dealing with the various activities of the C. M. A. and the suggestion was made that a Military Bulletin should be issued in which the Army, Navy and Air Force would have a part as well as the activities of the Canadian Medical Association. Brigadier Meakins, strongly urged this upon the Executive, but considerable opposition was encountered. It was felt by some that the interests of the Canadian Medical Association would be submerged to such an extent with military affairs that it would be of little practical use. Brigadier Meakins was prepared to procure a man, and said he could be got, as Editor-in-chief for such. Opinions were expressed by

practically every member of the Executive, some for and some against, and finally it was decided to appoint a committee comprised of Dr. Leggett, Chairman of the Council, Dr. Routley, General Secretary, and Dr. MacDermot, Editor, to consider the matter.

Discussion re the Annual Meeting was then taken up. It will be held in Montreal in June and the meeting will be for the Executive and Council only, with no entertainment provided. The Executive will meet on June 12th and 13th and the Council on the 14th and 15th.

Classification of Certificates to Specialists was next considered. As you know this duty has evolved upon the Royal College of Physicians and Surgeons to acknowledge, and they have already designated some specialties, orthopedics, gynecology, eye, ear, nose, and throat, and some others. As to when the certificates of surgeons will be announced, it has not been determined but the secretary was asked to impress upon the College the necessity for early decision. The Profession has two classes as far as surgery is concerned:—

1. Certified Surgeons.
2. Those with degrees of the Fellowship.

H. K. MACDONALD

Squadron Leader C. B. Stewart, Medical Officer in charge of No. 1 "Y" Depot, Halifax, will talk on "Decompression Sickness."

Dr. D. Sclater Lewis, president elect of the Canadian Medical Association, will give a paper on "Drugs as they affect the Circulatory System."

**THE ANNUAL MEETING OF THE MEDICAL SOCIETY
OF NOVA SCOTIA**

**WILL BE HELD AT THE "CORNWALLIS INN,"
KENTVILLE, N. S.**

JULY 7th AND 8th

There has been nothing planned in the social way, but we have a very strong scientific programme. The visitors from the Canadian Medical Association will be Dr. Roscoe Graham, and Dr. Kenneth G. McKenzie, Assistant Professors of Surgery at the University of Toronto. Dr. Graham will speak on Wednesday on "Surgery of the Gall Bladder and on Thursday on "Cancer of the Colon." Dr. McKenzie will give a paper on Wednesday on "Head Injuries" and on Thursday on "Sciatica and its relationship to Nucleus Pulposus." Dr. D. Selater Lewis, the incoming President of the Canadian Medical Association, will give a paper on Wednesday on "Drugs as they affect the Circulatory System." Dr. T. C. Routley, the General Secretary of the Canadian Medical Association, will be here and will undoubtedly bring us up to date on the question of the draft bill at present before the select committee of the House of Commons. Other papers will be given by Wing Commander C. B. Stewart, Surgeon Lieutenant Commander J. W. Graham, Dr. H. B. Atlee, Dr. G. B. Wiswell and Dr. J. S. Robertson, Divisional Health Officer at Yarmouth. The "Cornwallis Inn" has reserved fifty double rooms for the meeting. It is advisable that you make your reservation early, either at the hotel or through the secretary.

Society Meetings

THE Halifax Branch of The Medical Society of Nova Scotia held its annual meeting at the Nova Scotian Hotel on April 28th, when the following officers were elected. President, Dr. W. G. Colwell; Vice-President, Dr. J. W. Reid; Secretary-Treasurer, Dr. D. M. MacRae; Executive, Dr. W. K. House, Dr. N. H. Gosse, Dr. K. P. Hayes and Dr. M. D. Brennan of Dartmouth.

CAPE BRETON MEDICAL SOCIETY

The annual meeting of the Cape Breton Medical Society was held, and very well attended, at St. Joseph's Hospital, Glace Bay, May 13th, when we had as special speaker, Dr. C. E. Kinley of Halifax, who gave us one of the most interesting talks we have had for a long time. I wish to express at this time the appreciation of our society to the Programme Committee, or the Post-Graduate Committee of your Society and Dalhousie University for the excellent opportunity to hear the outstanding speakers that we have been fortunate to get during the past few months.

Dr. Eric MacDonald, the retiring president, gave a resume of the year's work, and again asked for the co-operation of all our members, especially the younger members, in supporting the Medical Society of Nova Scotia and the BULLETIN, and expressed the wish that more articles be sent to the BULLETIN as we have lots of interesting material in Cape Breton that could and should be reported. The following officers were then elected:

President—Dr. C. J. W. Beckwith, Sydney.

Vice-President—Dr. W. E. Callaghan, New Waterford

Secretary-Treasurer—Dr. M. J. Macaulay, Sydney

Medical Society of Nova Scotia Executive—Dr. A. Calder, Glace Bay;

Dr. D. W. Archibald, Sydney Mines; Dr. G. C. MacDonald, Sydney.

Cape Breton Medical Society Executive—Dr. F. J. Barton, New Waterford;

Dr. H. J. Martin, Sydney Mines; Dr. A. S. Green, Glace Bay.

Dr. Lynch gave us the latest on Health Insurance, and begged the young men to make a thorough study of the whole matter as they are the ones it will affect when it comes into force.

A note of sadness was sounded when Dr. Lynch reviewed the work that has been done, the close co-operation with, and the high type of professional example carried on during the past thirty-five years by one of our members, Dr. J. C. Morrison, who is shortly leaving New Waterford to take up residence in Halifax. As Dr. Morrison was not at the meeting it was the extreme pleasure of the Secretary to visit Dr. Morrison at his home and convey the appreciation of the Society for his co-operation during all the years and present him with a very beautiful picture of one section of God's country, a view of Cape Smoky.

M. J. MACAULAY, M.D.

Secretary

Personal Interest Notes

DR. W. A. HEWAT has returned to Lunenburg after taking a short post-graduate course in Gynaecology at the New York Post-Graduate Medical School.

Dr. and Mrs. A. M. Siddall and their daughter of Pubnico recently spent two weeks in Amherst visiting Dr. Siddall's parents, Mr. and Mrs. John Siddall.

The BULLETIN extends congratulations to Captain and Mrs. T. C. C. Sodero (Vivian Morrison) on the birth of a daughter, Barbara Kathleen, at the Grace Maternity Hospital, Halifax, on April 23rd.

Commencement exercises of St. Martha's Hospital School of Nursing were held in Immaculata auditorium Mt. St. Bernard, Antigonish, on May 16th, when diplomas were awarded to eighteen graduates. At the Lyceum Theatre, Sydney, on May 11th, seven young women, comprising the 1943 class of nurses at the City of Sydney Hospital received their diplomas.

The Well-Baby clinic for infants and children of pre-school age, sponsored by the ladies of St. Joseph's parish opened at the Firemen's Hall in North Sydney early in April, when twenty-six mothers registered their children. Dr. L. R. Meech assisted with the immunizing programme, and Dr. J. S. Munro was also present, and he assisted with the immunizing at the second clinic held on April 23rd.

The marriage took place in Halifax on April 10th of Miss Helen B. MacLanders, daughter of Mr. and Mrs. J. L. MacLanders of Pictou and Lieutenant Neil Alastair Morrison, R.C.A.M.C., son of Dr. and Mrs. J. C. Morrison of New Waterford. The bride is a graduate of the Toronto General Hospital School of Nurses, and last year was employed on the staff of the Camp Hill Hospital. The groom graduated from Dalhousie Medical School on January 5th, 1943, and is at present stationed at Camp Borden, Ontario.

At one of the weekly luncheons of the Kiwanis Club held at the Nova Scotian Hotel in Halifax in April Dr. A. R. Morton, Commissioner of Health for Halifax City spoke on the subject of "Nutrition".

The marriage took place in Halifax on May 15th of Miss Judith Mary, youngest daughter of His Worship Mayor Carnell, J.P., C.B.E., and of Mrs. Carnell, St. John's Newfoundland, and Lieutenant William John Higgins, son of the Hon. Mr. Justice Higgins, K.C., K.C.S.G., and of Mrs. Higgins of St. John's, Newfoundland. Dr. Higgins graduated from Dalhousie Medical School on January 5th, 1943, and is at present stationed in Halifax.

Dr. Margaret Gosse of Halifax visited Yarmouth recently in connection with the establishing of a Canadian Red Cross Blood Donor service. Various possible locations were investigated and finally the use of certain rooms at

Central School was sanctioned by the School Board. Dr. Gosse addressed the weekly luncheon of the Rotary Club at which members of the local Red Cross were guests also. The need, the nature, and the local benefit of an active Blood Donor Centre was forcefully presented.

A Blood Donor Clinic was held in Antigonish on April 30th in the Morrison Hall of St. Francis Xavier University when 112 students were donors. Dr. Margaret Gosse of Halifax was in charge of the clinic and she was assisted by Dr. D. J. MacMaster, College doctor, Dr. D. J. MacGillivray, class of 1915, who was visiting his home in Antigonish, and Dr. D. W. Ramsay of New Glasgow.

Dr. Charles H. Best, Professor of Physiology, University of Toronto, will give an address at the luncheon on Wednesday, July 7th.

Dr. Roscoe Graham, Assistant Professor of Surgery and Clinical Surgery, University of Toronto, will give two papers: the first, "Surgery of the Gall Bladder," on Wednesday, July 7th, and the second, "Cancer of the Colon," on Thursday, July 8th.

Obituary

THE death occurred after a short illness at his home in Windsor on April 14th of Dr. Ernest Eugene Bissett. Dr. Bissett was born at River Bourgeois, Richmond County, in 1871, one of nine sons of George H. Bissett, whose father was one of the old merchant princes of the shipping and fishing hey-day of Cape Breton. His mother was the former Miss Virginia Boudreau. He took his Arts course at St. Francis Xavier University, and graduated from Dalhousie Medical School in 1897 and located in Port Morien. In 1900 he went to New York to take post-graduate work and returned to Port Morien where in 1903 he married Miss Irene Spence Clinton, daughter of Mr. and Mrs. O. J. Clinton. In 1912 he took his family to England and spent two years in post-graduate work at London Hospital. In the spring of 1914 he and his family returned to Canada and he started a practice in Windsor, prompted in part by a family tradition that Bissett boys should be educated at King's Collegiate School. At the time of his death he was medical health officer for the town of Windsor and president of the medical staff of Payzant Memorial Hospital. Surviving are his wife and two sons, Harold McKeen Bissett, Windsor, barrister and Lieutenant Victor E. Bissett, Royal Canadian Navy, five brothers and a sister. An uncle, Dr. Henry Bissett, was for years member of the Nova Scotia Legislature for Richmond County. The first rector of Trinity Church, Saint John, N.B. was a lineal ancestor and his son was one of the first class enrolled at King's Collegiate School at its founding in 1787. An uncle, the late Charles Bissett, attended the school in the '1860's, graduating later from Harvard University, and both Dr. Bissett's sons are Old Boys of the School.

Dr. Donald Smith MacIntosh, died on April 11th, in the Montreal Neurological Institute after an illness of six months at the age of 56. Dr. MacIntosh was born in Ottawa, in 1886 but was brought up and educated in the Maritimes. He went to Montreal from West River, Pictou County, after obtaining his B.A. from Dalhousie University in 1912, and taught in high schools there before turning to medicine, at the age of thirty-two. He conducted a general practice but specialized in the treatment of diabetes. He is survived by his widow, two sons and a daughter.

Dr. Kenneth G. McKenzie, Assistant Professor of Surgery and Clinical Surgery, University of Toronto, will lecture on "Head Injuries," on Wednesday, and on "Sciatica and its relationship to Nucleus Pulposus," Thursday.