

we ask him, will he answer that numerous class of medical practitioners who are receiving from £100 to £150 a year, but, through struggles infinitely greater, are now, like the clerk, brought within the swoop of the tax-collector? Should it unhappily prove that this iniquitous tax, with its cruel extension to incomes above £100, is to be renewed without discriminating between the produce of the soil, of gold, and of the human frame, then we would offer to our brethren one suggestion which may to a certain extent defeat its oppressive operation. One-seventh of the whole income, if applied to life assurance, is to be exempted from taxation. If, therefore, a man having an income of £160 pay £11 a year to an assurance office, he will not only be laying up a valuable provision for his family, but he will, by bringing himself within the 5*d.* assessment, save £1 6*s.* 8*d.* in income-tax. This will materially cheapen his premiums. Again, a man having £105 a year, by paying £6 to an assurance office takes himself altogether out of the reach of the income-tax, thus saving £2 3*s.* 9*d.*, or more than one-third of his premiums.

But this opportunity, which after all may not be given, is no extenuation of the injustice of this tax; nor are we warranted in assuming that every medical practitioner can insure his life. Health is not the portion of every one. He who cannot carry something like health into the market must turn aside to perish, and leave those dear to him the inheritance of poverty and disease.

FEW will deny the injurious influence which the system of charging for medicine, instead of for advice and attendance, has exercised upon the respectability of surgeons in general practice. The system has not only been a source of much abuse in so far as the practice of "drenching" has been fostered, but it has given a false estimate to the patient of the real and valuable services which he has received at the hands of his medical attendant. By being paid merely for the quantity of medicine supplied, an injustice was perpetrated both upon the surgeon and his patient; and yet society has not only tolerated the abuse, but has unquestionably done much to uphold it, by refusing in many instances to recognise the just claim made for attendance and advice. True it is the law has empowered the surgeon in general practice to charge for such services; but the public in general, until very lately, have refused to acknowledge the justice or the policy of such a claim. Fortunately of late years a great change has taken place in respect to this matter, and the system of "drenching" has we hope all but disappeared from amongst the respectable members of the profession. It is clear, however, that there must be a general understanding upon the subject before the evil can be thoroughly eradicated. We hail therefore with much satisfaction the efforts which the Medico-Ethical Association of Manchester have made in the cause. It will be seen from the circulars issued by that body, and published at page 416, that there is a general acquiescence in the principle of payment for advice on the part of the profession in the neighbourhood of Manchester. Take the entire kingdom through, and we believe there would be the same almost uniformity of opinion. The public will, no doubt, support the movement; for it is not only to its interest, but to its comfort and welfare in a most essential point.

THE ANALYTICAL SANITARY COMMISSION.

IN consequence of the accidental transposition of two addresses in the report of the last Commission, the words "Blackman-street" were omitted in connexion with the name of Mr. W. Sentance. We have now to state, in correction of the error occasioned

by this accident, that the coffee purchased at the establishment of Mr. W. Sentance was found to be *genuine*, and consequently that the three firms from which the three *genuine* samples of coffee out of the thirty-four samples which had been obtained, were those of

HARRIS and Co., 91, High-street, Borough;

D. PLANT, 76, High-street, Borough; and

W. SENTANCE, 52, Blackman-street, Borough.

Another establishment therefore had the credit of selling unadulterated coffee which was not entitled to that distinction.

To the Editor of THE LANCET.

SIR,—In your number of Saturday last you have circulated a mis-statement, which, if allowed to pass unnoticed, would tend to our injury; we therefore request you will insert this letter. The 31st Sample of Coffee, said to have been purchased of us, is represented as containing about equal proportions of chicory and coffee. Now, there must have been great carelessness, (probably in confusing samples,) or some imperfection in the analysis, as we positively assert that our lowest class, sold as a "Mixture of Chicory and Coffee," contains only one-fifth part of chicory, and in no case have we exceeded that proportion; while our best, sold as "Coffee," has not a particle of chicory mixed with it, yet you would imply that *all* our coffee is mixed. Is this fair dealing, with an article ranging so much in price, for you to choose the lowest description, and that only.

We regret exceedingly that the legislature has placed respectable dealers in so false a position, and make it a point to tell those who purchase the low-priced article what it *really* is, besides having it properly labelled, though doubtless in the hurry of business such a precaution may have sometimes been neglected.

We are, Sir, your obedient servants,

HARRINGTON & LUCAS.

113, High-street, Southwark, April 26, 1853.

If our correspondents would really confine themselves to the facts and circumstances of the case, a great deal of trouble and, what is of more importance, much valuable space in our journal would be saved thereby. Messrs. Harrington and Lucas observe, "you would imply that *all* our coffee is mixed." Now, we neither stated nor implied anything of the kind, but simply gave the analysis of a sample sold to us as coffee, and which, on examination, we stated was found to be a mixture of chicory and coffee in about equal proportions. Neither, as Messrs. Harrington and Lucas would imply, have we confined our inquiries to the "lowest priced article, and that only," since the prices paid for the samples submitted to examination by us, varied from 1*s.* to 1*s.* 6*d.* per pound. In our case Messrs. Harrington and Lucas did not "make it a point" of intimating to us that what we purchased as coffee was not coffee, but a mixture of that article with chicory, a mixture of which we by no means approve.

Medical Societies.

ROYAL MEDICAL AND CHIRURGICAL SOCIETY.

TUESDAY, APRIL 12, 1853.—DR. COPLAND, PRESIDENT.

(Concluded from p. 394.)

A CASE OF PERFORATION OF THE ŒSOPHAGUS, WITH OBSERVATIONS. By THOMAS SALTER, F.L.S., F.R.C.S., &c., of Poole.

This patient, aged forty-two, clerk in a merchant's office, a man of intemperate habits and a spirit-drinker, suffered at various times from dyspeptic symptoms, accompanied by a tendency to constipation. Subsequently he expectorated a quantity of clear mucus tinged with blood. Then after an attack supposed to be mild bronchitis he became much reduced in strength; difficulty of swallowing came on, and after the food had passed the pharynx, it was shortly ejected with force, covered with mucus from the trachea. He died, and upon examination there was found, answering to the diagnosis, an ulcer of the Œsophagus without induration opening into the left bronchus. A similar case was