adapted to law office requirements. Take, for instance, brief writing already referred to, or where a lawyer has been in Court all day, or several days, and has had to neglect meanwhile his accumulating correspondence. That can all be done at night at home. The writer can suggest other instances, but he is not a sales-agent.

The writer has made enquiries of Canadian barristers using these machines. Several use them at their residence for dictation of docket entries, short letters and memoranda for the next day's work. They are not recommended by them for opinion work or for drawing pleadings or documents or other matters requiring concentration of thought. A beginner has to concentrate his attention to a great extent on the merely mechanical side of operation, and until this is mastered, work of importance cannot be undertaken. The fact too that each record holds only about 112 lines, is an objection—not a very serious one, however, when the mechanical requirements are mastered.

Whatever method of dictation is used in the correspondence department some record should be kept of the number of hours dictation is taken by each stenographer, and the number of letters written, documents, accounts and pleadings copied. Each stenographer can keep her own record and the information handed to the managing solicitor each week. The record shows what letters are actually costing, and determines the relative value of the stenographers in the office,—if not the actual value of their work in dollars and cents.

There are other methods of ascertaining this, but this method can be made the busis of a cost system for the office with very little extra work and will be found of great value in getting the best results out of the departments.