

in a patronizingly considerate way to take advantage of him. Of course this is the fault of the doctor as well as of his debtor. The readiness with which deductions are made from medical bills proves this. There is no doubting the fact that the prevalence of the practice has helped to create the too-widely entertained impression that medical services have no positive value, and that they should be paid for only after a heavy discount has been allowed. All these general considerations must have their bearing upon the medical men who are now making out their bills, and should help them to determine the amount of charges in given cases. It is well to recollect, while due allowance should be made for those who can pay little or nothing, that the maximum charges should be reasonably high. Physicians, as a rule, do not place enough pecuniary value on their services. Generally they are considered by their patrons worth no more than the small sum usually asked for them. The rich, as a rule, are of this opinion, and are usually disappointed in their estimate of the real value of the services of a doctor if a really small bill is presented. High charges are generally the only means by which the value of services rendered can be proven to such as are able to pay for them. There is far less likelihood of charging these persons too little than too much. An opportunity for practically testing this point is doubtless presenting itself to many of our readers engaged in bill-rendering. Another matter worth considering in connection with the squaring of accounts for the year, is how few patients shall be placed on the free list. Every physician who has a greater or less number of patrons whom he is not in the habit of charging, who occupy toward him the anomalous position of being his friends so long as they can use him to their advantage, or who, possibly, in consideration of some slight service rendered by them, give them a claim upon his good will and good deeds. It goes without the saying that these patients are the most troublesome and least profitable of the entire clientele of the physician. The best friends of the practitioner are those who pay him for what he does for them, and the sooner all services—no matter to whom rendered—can be placed on a cash basis, the better. It