never was there a finer field of prospective liberality in our line than in our country, especially in New York. "Multi-millionaires are on the increase in all parts of this our country, and they gravitate to our great and luxurious city, where attractions are being multiplied in an almost unlimited degree; and our hotels, that are unsurpassed in all the world, are bringing together the rich and the They want the best, if they are not misled. This they are after, for the spider and the fly are here in abundance also, But aside from all this, skill especially is sought, and it finds an equivalent among those that are not struck with the 'gilded age' fever.

No dentist has ever begun to give the impress for a skilful profession as did the late Dr. W. H. Atkinson. His whole purpose of life was sacrificed for a truly professional status, established by the stamp of special skill, and a "professional fee" required for "services rendered," and his thirty years in New York was an unflinching defence in this direction, and it is not strang: that he did receive more generally the most liberal reward for his services; and while this was true he was the poorest paid practitioner-considering what he did for his patients—that ever stood by a den-The profession of this country of ours owes eternal gratitude to his memory for the uplifting energy that he put under the low level upon which dentistry was grovelling before he came This will become more and more apparent in the to the rescue. It is no unknown fact to many that simultanecoming years ously with Dr. Atkinson's coming to New York, in 1861, there commenced an upward tendency in dental fees, but with this also there was being created by the Doctor's example an ambition for better It was an uplift from the degrading trade and tinker view, encouraged partly by the dentist himself, and accelerated by the public. Dr. Atkinson sought to inspire a professional esprit de corps, and his labors have not altogether proved in vain. Dr. Kingsley, widely known in England for superior skill, paid Dr. Atkinson a very high compliment for his elevating views regarding professional fees, saying that he did more than any other to establish a respectable professional fee. No practitioner has followed this example more faithfully than Dr. Kingsley. It is the man that sends an itemized bill, like the grocer, that degrades the professional atmosphere. The commercial spirit always dominates in such practice. Our methods are quite unlike those of the prevailing custom in Europe. While they are much varied there is an increasing growth in the method of presenting bills for "professional services" only, and then keeping a record separately for reference if desired. The "time" basis is considerably in vogue; but the more truly professional idea is to give the patient the thought that they are expected to pay for "service rendered."