other claims upon the debtor's purse will receive first consideration.

The "account rendered" habit is also a good one. It consists in keeping a list of all accounts rendered in a book devoted to that purpose. It shews the date of sending the account, the name of the debtor and the amount, and has spaces to shew the dates of payment and amounts paid. It is gone over at regular intervals, say at the end of each month, and short reminders may be sent out shewing the date rendered, and the amount, etc., as follows:—

John Smith, Esq.,
In account with

....

1908		Solicitors, etc.
June 30th.	To account rendered	$30.00

Dated Nov. 30th, 1908.

This is frankly mercantile, but sensible, and in no way unprofessional, nor does it offend anyone in ninety-nine cases out of one hundred; while it assists wonderfully in putting a lawyer's finances upon a sounder basis and removing one incentive to overcharging or improper dealing with funds by insuring a somewhat more prompt return for work done. Such simple practices are not by any means beneath the consideration of the profession, for where a man is fair to himself and his partners in the matter of bills and payments, he will have that much less temptation to be unfair or unscrupulous in dealing with his clients. One addition to our tariff might well be some recognized standard of fees for honest, though unsuccessful efforts, to settle or shorten litigation. No one denies the importance of such work, but our tariffs only permit the recovery of costs between party and party where such attempts to settle have borne fruit. Any extension of the rule, unless carefully safeguarded, might be made the subject of great abuses, but where one party succeeds in drawing up on paper a feasible scheme which will reduce costs and submits it to the other side, the expenses thereby incurred might well be made part of the taxable costs between party and party, unless the other side has