

bicuspid crown or elsewhere, I can make the situation as exactly as by any other register.

My appointment book, for instance, has John Jones at 9 o'clock a.m. I fill the left lateral incisor on the left proximal side with gold. I mark it thus.

9 John Jones, 7 / (g) \$3.

and so on. If I extract that tooth I mark down the symbol merely, adding "Ext." What's more simple and trustworthy? Until I adopted this plan I could never be bothered with registration.

I like the plan in rendering accounts, of merely stating "For professional services from January until June" though I find that it will require many years to naturalize it among our patients. They expect detailed accounts, yet they do not get them from their physicians. And yet, they may reply, that they get them, attested too by the prothonotary from their lawyers.

The system of demanding cash or part cash in advance ought to be an elastic rule, for otherwise it savors of charlatanism. Artificial dentistry at least, ought to be cash, and all accounts should be rendered a day or two after the operations are completed, if not to be paid, at least to be then and there found fault with if one is disposed to do so. Professional men lose a great deal by laxity in keeping their books and prompt collection. It is bad too, to run up large accounts.

I enter from my appointment book into a day book, entering every night, my assistant entering into a ledger. When accounts rendered are paid me in the office, I use the blank Sundays in my appointment book to record dates, names and amounts. I'm sorry to say that I have very many Sundays which have remained blank.

"DENTAL ENGINES"

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In answer to a communication in the Journal of March, upon the sub-