

dealings in land or with companies and it has many charges such as fees on orders, term fees, and other charges made in litigation which have no real connection with the work done in an office. Then the necessity for rendering itemized bills for work done with their paltry charges for letters, attendances and postage have been the subject of constant ridicule and criticism, and it is safe to say that almost every bill rendered as required by the tariff is unintelligible and annoying to the average layman. No criticism of the habit of making charges is offered. Some record of work done is necessary and such records should unquestionably be carefully kept; but it is submitted that in most case the results merely of that record need in the first instance be furnished the client and those only in a condensed form.

In practice lawyers' bills are not usually excessive, nor are they generally or even frequently disputed and solicitors will probably find that criticism is disarmed rather than invited by rendering bills containing only a short summary of the work done, a reference to the disbursements, if they are not merely negligible, and a lump sum for fees. It is probably the experience of many that such bills sent with some regularity, on half a sheet of paper are less frequently criticized than the bulky document containing every item, which from the labour involved in its preparation, leads frequently to such a delay in rendering it as to itself create difficulty when at last sent out. Itemized bills will, perhaps, always be necessary for purposes of taxation or suit (though it is submitted that even for these objects they might be much simplified), but few bills are either sued or taxed, and for practical purposes a short summary is a great inducement to solicitors to render bills promptly. Clients too are better pleased, and if it could be made a practice to render bills either immediately the work is done, or at the end of the month in which it is completed, an immense amount of trouble would be saved and much money gained, for a bill promptly rendered is a bill more likely to be promptly paid, while lawyers will find as merchants do, that bills long delayed in their offices before rendering will be paid also in a casual manner and that