I find that there was an indebtedness to plaintiff on 1st January, 1901, of \$234, not \$254, for which amount the note was given. The difference is by the omission of plaintiff to credit \$20 paid on 21st October, 1899.

The accounts then to 1st January, 1900, would stand as follows:

Account rendered from 3rd Dec., 1898, to 30th April, 1899	\$146
Account rendered from 1st Nov., 1899, to 16th Oct.,	57
1900	111
	\$314
Less paid: 5th Sept., 1899\$30 21st Oct., 189920 16th Oct., 190030	
	80
	\$234

Note should have been for \$234.

I find the account for services in February and March. 1901, amounting to \$31, proved. This I call account No. 1.

The account rendered from 1st April, 1901, to 7th January, 1902, amounted to \$147, from which I deduct \$18 not proved, and allow \$129. This account I call No. 2.

The account from 4th March, 1903, to 23rd July, 1903, inclusive, as rendered, amounted to \$395. From this I think there should be deducted \$174, leaving \$221, which amount should be allowed.

I arrive at my conclusion in reference to this deduction, by reason of what is found in the entries in plaintiff's books, and upon the evidence of Miss Anderson, and further because I am of opinion that in the case of a patient in the so-long continued condition of the deceased, Sarah White, the estate ought not, unless upon more evidence than was before me, to be liable for such a large number of visits from 1st May to 23rd July at the maximum charge. No injustice will be done to plaintiff by this deduction. I am fully confirmed in my opinion by the careful estimate of the witness Mary Anderson, made evidence by plaintiff's putting