

present way we manage. I insist that by a change of method it could be made extremely simple. I do not write for the sake of spinning fine theories, but to point out plain facts. The public must have our services: but the public has no more right to demand them without paying for them, and paying sufficient to give us a fair profit, than the dentists have a right to get goods from the depots without paying for them. The dentists do not make the prices the depots charge for goods: and the public should not make the fees the dentists charge for their services. Yet some foolish practitioners tempt the public to believe that they can get whatever they want at their own price. I do not even quarrel about that.

My grievance is, that when all is done and said, we do not get what we earn. I find the credit system in Ontario is becoming as bad as in Quebec. It was only the other day that I learned that two dentists, who had been in partnership only three years, had over \$7,000 on their books when they dissolved, and that they had to wipe off perhaps \$1,500. I say this is a monstrous iniquity.

Now, why cannot our Provincial associations agree, to take up this question simultaneously at their annual meetings, and resolve that the practice of dentistry in Canada will be conducted more upon a cash basis. Accounts should be rendered as soon as the services are completed, and transient and unknown patients should be made to understand that services are cash. One dentist I know, makes no exception to exacting cash for all artificial work. Others render monthly accounts regularly. Others insist upon monthly or bi-monthly notes, even for \$5 accounts. I think their plans are practical and justifiable. Our outlay is not only one of material, but of personal energy and skill. When a family account is rendered, why not enclose a blank note at thirty or sixty days? If the debtor prefers to pay cash, he will. If he cannot, he cannot very decently refuse a note. Then, again, there are people who come to us, whom we cannot directly inform that our terms are—to them—cash. There are dead-beats and others we want to get rid off. Why not have a framed card to hang in front of the chair just before they enter the surgery, with some such information on it as this:

EVERY OPERATION AND ALL ARTIFICIAL WORK

ARE

STRICTLY CASH.

NO CREDIT GIVEN.

PLEASE DO NOT ASK FOR IT, OR EXPECT IT.