

solicitor and of the person who afterwards takes the same letter from the envelope to read it. Have you ever looked into an opened envelope to see whether everything had been taken out of it before you threw it in your waste-paper basket?

A record made of all letters received, although not absolutely essential, will prove most useful, and such a record should be made in a book kept for that purpose only. It is only necessary to record the name of the writer, the subject of the letter, (if registered) the fact of registration; the enclosure of a cheque; the enclosure of an account; and the initials of the person to whom the letter is referred. For example:—

“John Brown (Reg.)—Brown vs. Smith—A. B.”

If the mail received is large, the assistance of a clerk may be necessary.

All this work of opening the mail should be done before nine o'clock in the morning, at which time the mail should be on the desks of the various members of the firm and heads of departments.

Letters received during the day, either by mail or delivery, also pass through the hands of the managing solicitor, and after being stamped with the receiving stamp are referred for answer to the proper member of the firm or head of department.

Mail should be obtained from the post office regularly, after each mail is sorted, no matter how few letters may be received. A letter needing urgent attention may be received in any mail.

Telegrams received are dealt with in the same way by the managing solicitor.

Sometimes a letter refers to several matters to be dealt with by several persons. The managing solicitor sends such a letter to any one of the several persons, marking the paragraphs for other persons with their initials. After the first person has dealt with the matter with which he is cognizant, the letter is sent on to the next, and so on. It is finally filed with the file of correspondence connected with the matter considered most important. In this way every letter receives proper attention.