

shall be glad to forward sample sheets of the system to anyone who may apply to me for them.

Two books only are required, namely, daybook and ledger. The daybook is for entries of each day's work, prescriptions being written and every other item, the amount charged being stated at the margin, every night. The ledger is a book of 1,000 pages and plainly ruled. Of these pages the first 170 are for an index, divided according to the frequency with which names of each initial occurs. In commencing an entry in the ledger, the name, address, year, and month are put down; and the amount charged then entered immediately over the date. There are thus two lines in the ledger giving all particulars necessary for making out an account, a lower one giving dates, and an upper one amounts. The first and last dates are taken, and the amounts added up with great ease, and a statement is made with the least expenditure of space. When items are required by a patient, the dates beneath each amount give reference to the particulars in the daybook. As each account is made out, the amount is put at the end of the figures with the capital letter D. (delivered) appended, which can be changed to P.D. (paid) as settlement occurs. Four lines are given to each name.

J. G. writes: In reply to the inquiry of "Rustic" in the JOURNAL of July 12th as to a simple and inexpensive method of medical book-keeping, may I offer the following? In addition to the usual visiting list, two books only are required, one a "day book," a long narrow account book, about two or three quires (the cash ruling is no objection and more cheaply and easily obtained), vellum bound, costing about 3s., is very suitable. The page is commenced by writing distinctly the date, thus, Monday, July 21st (I never use the old pedantic "Dies Lune," etc.). Then each name is entered from the visiting list and the word "vis." for visit and "cons." for consultation at home, then any remarks as to examinations, and the prescription in full; a line is drawn across the page below this, and the next patient's name, etc., entered. This must be done every evening. The second book, similar in size, but with an index at the beginning, and the pages numbered (these are quite easily obtained for about 3s. 6d.) is the account book or ledger. In this an account is opened with each patient by heading the page with full name and address of the patient, entering the name and number of the page in the index. Under the heading the dates of attendance are entered from the day book, and should be done at least once a week. Against the date the word "vis." or "cons.," "letter," etc., as the case may be, and a brief reference to the mixture, pills, etc., given. In the cash column the fee is added, thus:

1890.	Miss	—	£	s	d.
July 20	Vis. Pil. gent.; et rhel c. soda; mist. ferri carb.		5	0	0

The fees are added up when the attendance ceases or the accounts are sent in, and a note made to that effect at the bottom, "paid" being added when the sum is received.

This account book is thus not only a list of fees, but is a complete index to the day book, a mixture or pill being easily found, and by the date the original full prescription can be turned up; also, in case of patients who have not been seen for a long while, a reference to the account book may furnish a clue to the previous illness and refresh the memory, especially such entries as "Mist. sodæ salicylati," or "Ung. gallæ c. opio," etc. I enclose two specimen pages from my own books, which perhaps you will kindly forward to "Rustic" to further explain the method. No other books are requisite except a general account book to enter fees received or practice expenses. The account book also acts as a bill book, as a tick can be placed against an account sent out, and for every fresh time it is sent out till paid. The books are numbered and dated when put away.

DEGREES FOR LONDON MEDICAL STUDENTS.

M.R.C.S. L.R.C.P.LOND., writes: Amidst the number of conflicting interests aroused, the question of degrees for London medical students appears to be still far from a satisfactory settlement. The bulk of the profession would regret any course of action which would detract from the value of the degrees of rank by the London University; but the rank and file of metropolitan students are surely numerous enough and strong enough to act for themselves, and to cut the Gordian knot of the difficulty of their allowed grievance, by applying for a charter founding a metropolitan college of medicine and surgery; and appointing examiners for degrees, which would give them the opportunity of placing themselves on an equality in the eyes of the public with those who have studied their profession at a provincial medical school, attached to a provincial university.

COMMUNICATIONS, LETTERS, etc., have been received from:

Dr. W. L. Morgan, Oxford; Mr. W. H. Square, Sunderland; Dr. Balding, Royston; Mr. J. Fernie, Swindon; Mr. C. P. Skrimshire, Blaenavon; Mr. F. Wood, Leicester; Dr. S. A. Bontor, Great Berkhamsted; Mr. M. E. A. Wallis, Rochester; Mr. G. Norris, Wiveliscombe; Mr. A. G. C. Liddell, London; Mr. C. W. Hunt, Manchester; I.M.S.; Dr. E. O. Ashe, Chelsea; Dr. B.; Mr. J. M. H. Martin, Blackburn; Mr. P. A. Lloyd, Carlisle; Mr. E. M. Keely, Nottingham; Deputy Inspector-General A. Turnbull, Plymouth; Dr. C. A. Lees, London; An Old Member; Dr. W. W. Hardwicke, Dovercourt; Dr. W. J. Collins, London; R. W. C.; Director-General of the Medical Department of the Navy; Dr. W. Sykes, Moxborough; A. J. Smith, M.B., Dublin; The Secretary of the Victoria University, Manchester; Dr. J. W. Moore, Dublin; Mrs. A. Orr, London; Mr. A. R. Holts, Yass, N.S.W.; Cotopaxi; Mr. E. A. G. Dowling, Vowchurch; Mr. J. J. Hicks, London; Mr. J. A. Homer, Southport; Dr. R. Stockman, Edinburgh; Mr. C. H. Stone, London; Dr. Foster, Hitchin; Rev. F. Lawrence, York; Dr. H. R. Woolbert, Mashad, Persia; Our Paris Correspondent; Mr. F. Greenwood, London; Dr. J. Grant, London; Messrs. Illingworth, Ingham and Co., Leeds; Dr. J. Cagney, London; Dr. S. Martin, London; Dr. J. C. Taylor, Las Palmas; Mr. C. Jackson, London; Mr. J. C. Grinling, Birmingham; Mr. J. Holmes, Limerick; Mr. W. B. Hansom, Nottingham; Mr. C. Feyer, London; Mr. A. Dyer, Exeter; Dr. W. Chasseaud, Smyrna; Mr. J. F. Gordon, Maghull; Mr. J. Batteson, Forest Gate; Dr. J. Chambers, Southampton; X. Z.; Mr. H. A. Shera, Sheffield; Mr. J. H. Wathen, Clifton;

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BOOKS, ETC., RECEIVED.

Hypnotism, or Psycho-therapeutics. By R. W. Felkin, M.D., F.R.S.E. Edinburgh and London: Young J. Pentland. 1890.
Practical Sanitary and Economic Cooking. By Mrs. Mary Hinman Abel. The Lomb Prize Essay. Published by the American Public Health Association.
A Dictionary of Practical Medicine by Various Writers. Edited by James Kingston Fowler, M.A., M.D. London: J. and A. Churchill. 1890.

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