learned to look upon the tax as odious, as soon as they perceived the injustice involved in its authorization and assessment, and that more than half the profession refused to pay it, or paid it only on compulsion and under protest? And do you, Sir, even dream that, after it has become fully apprised of all the facts of the case, the profession of this province will fail to pledge every territorial representative, returned at the approaching elections, to resist the reinstitution of the tax, unless the educational bodies agree, or are compelled, to pay their just proportion towards the expenses of the Council?

In answer to all this, what have the 'educational bodies and their friends to say? Simply that the schools send the students to the Council, and that the fees paid to the Council for its examinations really belong to the universities, and are to be regarded as their contribution towards the Council's support. Could any pretence well be more utterly puerile and absurd? Every medical student pays his university nearly \$,000 as sessional fees for the teaching he receives. He also pays it a fee for his matriculation examination at entrance, an annual fee for registration while in attendance, and a fee for each professional examination he undergoes, including that for graduation at the close. Having paid, to the last cent, all these dues and exactions, and severed his connection with the university, surely his pecuniary obligations to it ccase, and any money he thenceforth pays to other Canadian or foreign institutions for extra examinations and additional titles, is free from even the shadow of a claim, legal or moral, on the part of his .1lma .Mater.! "Oh, no," in effect, say the universities, "such money really belongs to us, although we do "not care to claim it. We caught the raw material, "and fashioned it into a doctor, and if, after leav-"ing us, he writes for twenty other diplomas, the "fees exacted for such examinations are ours, and "not being paid over to us, are to be regarded as "so many contributions made by us to the treas-"uries of the institutions before which he appears. "To argue otherwise could be as preposterous as "to claim that if a sculptor finds a rough block "of marble which he transforms into a thing of "beauty, and sells for a small fortune, his proprie-"tary rights in it terminate with the sale and "receipt of the price in full, and that he is not

"entitled to such sums of money as may subse-"quently accrue from its public exhibition." It is scarcely necessary to treat this farrago of nonsense seriously, but I may remind you and all concerned, that prior to 1869, when the Ontario Medical Act came into force, the professional examinations of medical schools and of universities were conducted exclusively by their own teachers without extra fee, and that no payment for such examinations was exacted from students, or expected. Furthermore, it is only of late years, and since the establishment of the Council, that the educational bodies in question have learned to impose fees upon their students for professional examinations, and these fees are now rigorously collected by the universities in, I believe, every case. So much for the pretence that the educational bodies gave up to the Council, at its formation, a source of revenue which they had previously enjoyed. on the other hand, we are seriously asked to admit that the universities contribute to the funds of the Council, because they teach the men who present themselves for its examinations, then not only must we also admit that they, in like manner, contribute to the funds of all the American and British and foreign institutions from which their graduates and undergraduates seek to obtain degrees or diplomas; but we must equally admit that McGill and other outside institutions measurably contribute to the funds of the Council, because they also, to some degree, teach the men who present themselves for its examinations; and that our Public and High Schools contribute to the funds of the Council, because they also teach the men who present themselves for its examinations; and further—that the farmers of the Province contribute to the funds of the Council, because they fatten the beef, and hoe the potatoes, and harvest the wheat, which, by physical, in place of mental, assimilation, are converted into the men who present themselves for its examinations.

I am sure, Sir, you must, at heart, agree with me that to set forth puerilities, such as these and other really absurd contentions of the universities, in the expectation that an educated body of men like the medical electorate, will accept them as arguments at their face value, or, indeed, at any value whatever, is the very reverse of complimentary to the intelligence and discernment of the profession.