

Council at the close of each year. These remainders, from 1867 to 1874, inclusive, are \$2,696.53, \$1,797.18, \$1,610.94, \$1,907.37½, \$1,851.61, \$1,151.66, \$1,196.46, \$1,628.16 and \$3,240.40. Yet you venture to say that, from facts in your possession, you know that in 1874, and for several years before, the Council was so hard up, indeed, so very hard up that "the then Registrar had to give his own personal note for the printing account in order to have the printer satisfied before undertaking the work." As the examiners of the Council Board, prior to 1874, persistently refused to use printed examination questions, and the Annual Announcement was as yet a thing of the future, the whole printing account must have then been a very small affair. Now, sir, with these very handsome balances to its credit in the bank how could the Council be so very hard up, and why should its solvency be so seriously impugned? You must see that your startling averment can only mean one of two things—either that the Treasurer has been palming off a set of bogus Financial Returns on the profession, or that, from 1867 to 1874, the annual surpluses, which ought to have been in the bank, had been gobbled up by the Council or its employees. As neither of these explanations can, for a moment, be accepted without the most ample proof of its correctness, perhaps, in this instance, you will condescend to particulars, and, for the moment, be exact and explicit rather than merely brilliant. By all means, then, let us at once have the "facts" in your possession, so that we, too, may be enabled to understand this financial paradox. Your refusal or neglect to meet this challenge, fairly and squarely, cannot fail to deepen the tinge of romance which already colors your literary efforts, or to necessitate the use of an extra grain of salt on the part of your readers.

In my last three letters it has been conclusively shown that the professional tax as heretofore levied and applied—clearly violated every one of the primary conditions or fundamental principles—strict conformity to which alone could warrant its authorization and collection. I may remind you that had it infringed merely any one of these conditions, its payment could not have been regarded as obligatory on the members of the College, and that violating as it did all three of them, and that grossly, it became an oppressive and an arbitrary exaction—arousing opposition and impelling to resistance. That some medical men did pay it is undoubtedly true, but their so doing is a proof neither of its righteousness nor of their discrimination. Greatly to their credit, 1,184 practitioners, or considerably more than half the members of the College, resident in the Province, refused point-blank to pay it, except upon compulsion. Of the remainder a very large number paid it under protest and that only after being notified that unless the money were at once forthcoming a writ for its recovery would be promptly issued. Others paid it reluctantly, under the mistaken impression that being sanctioned by law it must necessarily be right. Not a few paid it because the amount was small and it was less trouble to pay than to refuse. The number of those who paid it willingly and intelligently must have been small indeed. Now, sir, you and your associate territorial representatives in the Council were fully cognizant of all these facts. You and they knew that the professional tax had been repudiated by more than half the medical electorate. You and they knew that 1,184 members of the College had suffered themselves to be put to the cost and annoyance of suits in the Division Court rather than tamely submit to it. You and they knew that hundreds more paid it only under the pressure of threatened writs for its re-