the *Returns and the Annual Announcement, 1893-94*, are as follows :

| | | | | | | |
|---|---|---|---|---|---|---|
| 1887-88 | Income | $13,186.00 | Expenditure | $10,144.40 | Surplus | $3,041.60 |
| 1888-89 | " | 13,557.58 | " | 13,567.69 | Deficit | 10.11 |
| 1889-90 | " | 13,068.63 | " | 12,227.92 | Surplus | 840 71 |
| 1890-91 | " | 13,675.10 | " | 11,839.70 | " | 1,835.40 |
| 1891-92 | " | 14,124.60 | " | 11,626.39 | " | 2,498.21 |
| 1892-93 | " | 14,919.30 | " | 13,787.18 | " | 1,132.12 |

Thus, had the Council refrained from speculating in real estate, its available surplus of receipts over expenditure for the six years ending 1892-93, would have been $9,337.93 – this, again, without counting in one cent derived from the professional tax. The legitimate receipts, besides rolling up this surplus, had to withstand the strain of the Council's higher evolution. The Council grub had now become a butterfly with lofty aspirations and expensive tastes. The $200 Messenger had developed into a Caretaker and an Elevator Man, with salaries amounting to $795, the $300 Treasurer, and the $1,200 Registrar, were found to be worth $400 and $1,800, with, in the case of the latter, casual advantages amounting annually to over $200 more. The Council paid its own members under the heads of "Expenses of Council and Committee Meetings," during the six years, just $8,373.02 more than during the preceding six years, or $1,395.50 more annually. It engaged a Council Solicitor to instruct it how to squeeze an unjust, unconstitutional, and unnecessary tax out of the profession—paying him for his services, for the six years, $2,401.97, or at the rate of $400.33 per annum, altogether exclusive of the legal expenses involved in prosecuting quacks, and in suing 1,184 registered practitioners in Division Courts, because they refused to pay an odious exaction. It engaged an Official Typewriter, and an Official Stenographer, and a $600 Official Editor, and, had it not been pulled up short in its career of official expansion, by the untimely frosts of professional discontent rudely nipping its soaring aspirations in the bud, another few years would have, doubtless, seen it in full swing—with a salaried Chaplain, a Sergeant-at-arms, an Usher of the Black Rod, a few Pages, an Official Tiger, a Steam-launch, and, possibly, a Council Jester, to enliven the tedium of official debate, when mutual felicitation might pall the appetite, and even vituperative accompaniments no longer give the relief desired.

(9) Thus the entire surplus, accumulated up to last year, would have been $24,679.05, the annual interest on which, at 5%, would have been $1,233.95.

(10) Now, Sir, kindly put a pin through each of the following conclusions, and keep it for future reference, first, however, impugning and rebutting any of them if you can :

(*a*) It is clear that the professional tax was not necessary in 1874, when the Council claimed that it was required to meet a deficit in its accounts – since no deficit then existed, or had previously existed.

(*b*) It is equally clear, that for the first six years after the taxing power had been secured, the tax was not needed to meet the Council's lawful liabilities, although it was annually assessed and collected.

(*c*) The Council's treasury became, for the first time, empty in 1879-80, when, unwisely and *unlawfully*, the Council began to gamble in real estate—sinking, at that time, $11,191.05, and the following year $2,807.97, or, in all, $13,999.02, in the purchase of a site for future more extended operations. I have ventured to call this an *unlawful* expenditure, because it was made clearly *not* "for the purposes of this Act" (Ont. Med. Act, Sec. 2), but for the purposes of speculation and local glorification. On this ground, we decline to regard as legitimate any item of the Council's receipts or disbursements connected with its real estate.

(*d*) It is quite as manifest that the professional tax was not required between 1880-81 and 1886-87, or between 1886-87 and 1892-93, and, therefore, that it was *never* required.

(*e*) However desirable, in its opinion, the professional tax may be, the Council itself has furnished the strongest possible evidence that it does not regard it as really necessary, since by clinging, in defiance of law, decency and public opinion, to office one year longer than the amended Act of 1893 allows, it voluntarily relinquishes, not only the tax for 1893-94, which the Act forbids, but, also, that for 1894-95, which it claims that the new Council would undoubtedly assess.

I hope, Sir, to have an opportunity, elsewhere, to show that the professional tax is not required now, and that it is not likely to be required in the near future, to meet the lawful, or necessary, dis-