

Dr. F. A. Stevenson, Registrar—Dr. W. J. Kerr, Dr. J. G. Gardner and G. W. Hyndman.

Dr. Arthur H. Beers resigned his position as medical representative of the University on the Board.

Dr. Bazin read the following :

AUDITOR'S REPORT, 1898.

To the Dental Association of the Province of Quebec:

Believing that it is the duty of an auditor to not only prove correctness of figures and establish a true balance sheet, but that an examination of source of revenue and expenditure should be presented to an association such as this, where its members have but an extremely limited idea of details, I herewith desire to state that with but one or two exceptions, vouchers are shown for all expenditure, and I can declare the books of the treasurer as correct. But I see in the course pursued during the past few years a grave danger to the best interests of the profession of dentistry in this province.

If you will notice the treasurer's report, under the head of income, the item of primary and final examinations a total of \$1,835.00. This source is called in question, as some claim there is no authority for charging a fee for primary examinations; but if it is allowed as correct, I wish to put in the opposite side the cost of these examinations, which amount to \$1,594.25, with a refund of \$515.00; total, \$2,109.25; showing a loss direct of \$274.00 in two years. If you go further in this analysis you will see that the cash in hand, September 23rd, 1895, was \$865.11; but after the two years receipts and expenditure, \$336.92, in hand, December 31st, 1897, showing a loss in twenty-seven months of \$528.19.

In the last, or rather the present year, you will observe a slightly better showing in the total, as there is cash on hand, \$576.51, in August 15th, 1898, as against the cash received from the retiring treasurer of \$334.96; a slight gain of \$241.55. But here again is shown a condition which must lead to bankruptcy, as follows: Received from primary and finals, \$780.00; paid to the examiners, \$608.00; total in hand, \$172.00. These are direct expenditures. There are others, and I wish to exhibit these to the members of the association, not in any uncharitable spirit, but rather to give warning in time so that disaster may be prevented. You will notice that the item of legal expenses reaches a formidable figure, \$550.00 for the twenty-seven months to December, 1897; and if we go back to December, 1894, it totals \$827.00.

Now, there is another item that should have the searchlight thrown upon it; that is, the travelling expenses to Quebec which, during the twenty-seven months referred to amount to \$579.00; and if you include the year previous of \$347.00, it totals \$927.00.