legacies, etc., which formerly went to such organizations. Is it not reasonable, then, that some of the income derived from the estates of the rich should be used in caring for the poor who are suffering from tuberculosis?

Again, by more recent legislation in Ontario, monetary institutions, rich corporations, and trusts have been removed from the domain of the municipal tax-gatherer and used for revenue purposes by the province. Some municipalities that have been large contributors to charitable institutions have suffered considerable financial loss by this change, and their ability to contribute correspondingly lessened. Surely, with such rich sources of revenue at hand, no excuse can be offered why a province should not contribute towards rural sanatoria.

WHY THE MUNICIPALITY SHOULD CONTRIBUTE.

There is no one who knows better than the municipal taxpayer himself that his burden is great, and that it will probably be. greater, especially in those municipalities where the loss is great from the removal from the assessment roll of the above-mentioned wealthy monetary institutions, corporations, and trusts; we will therefore have to approach the taxpayer from the financial standpoint, and show him that the policy he is pursuing toward tuberculosis is a penny wise and pound foolish one. What would you say of a man who is complaining of the great expense he is put to each year in repairing the damage done to decorations, carpets, and furniture caused by a leaky roof? You would say, "You foolish man, why do you not repair the leaky roof? Why not apply the ounce of prevention rather than pay the pound of cure, as you are doing?" This is the short-sighted policy pursued to-day by the taxpayer in reference to the consumptive poor. He does nothing to check the spread of the disease and lessen the mortality therefrom, but goes on each year paying thousands of dollars to relieve the distress and poverty it produces.

In Germany, where compulsory life insurance is in force, and where all in receipt of a wage below a certain amount are obliged to insure, sanatoria for the treatment of tuberculosis have been established and maintained largely by the insurance companies, where they send their insured for treatment with a view to prolonging their lives, and thus postponing the day of paying the death claim. So successful has this undertaking been purely from a financial standpoint that the number of such sanatoria has increased each year, that, while in 1895 there were only two of such institutions, there are at the present time in Germany over sixty.

I submit that this experiment of sanatoria treatment of tuberculosis in Germany demonstrates beyond doubt that from a financial standpoint it would be cheaper and more economical for the taxpayer to contribute towards the erection and maintenance of rural sanatoria for the reception and treatment of the consumptive