

spirit manifested in the treatment of practising physicians were meted out to high corporations, reaping large harvests from the use of public franchises for which they have paid not a single dollar. Perhaps these hopes are not far from at least partial realization.

Another phase of the question must be considered. High corporations have had no monopoly in the matter of deceiving governments. Whatever may be the reason, many persons, strictly honest and truthful in dealing with private individuals, think it no wrong to deceive a government, and do not hesitate to understate the amount of their income that their tax bill may be proportionately less, whether he be the New York Millionaire or the six hundred dollar Ontario Medical Man.

As far as we have been able to understand the proposed amendment we think it will issue in a fairer apportionment of the public burden than does the present system. Some physicians will pay more than at present, while the burden of others will undoubtedly be less. Instead of attacking the proposed changes with the idea of rolling our share of the public financial burden upon some other class, let us attempt to determine our just share and pay up like men. It is certainly a privilege to live in Ontario and the sums we pay in taxes are very small compared to the privileges enjoyed.

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