EDITORIALS

FROM THE PRESIDENT

Fellow members of the Nova Scotia Dental Association -

"Today is the Tomorrow we planned for Yesterday!"

When one reads the Annual Reports, over a period of years, an anxiety approaching frustration is difficult to quell. When one attends Annual Meetings, the general interest shown by our members only confirms a concern that one day we may hear the familiar cry of "too little by too few too late". Such seems to be the current cry of many organizations today.

Feedback - talks of many things; poor communication, the same few, the control by a nucleus, problems not being solved, money being spent, dues too high, public image,--I haven't the time to become involved, we don't have enough Dentists.

An objective look at our position suggests to me that these feelings are only symptoms of a malady that can be diagnosed and treated.

You and I, the Dentist, have often been accused of leading a clostrophobic, insulated, isolated, self-centered type of life, quite oblivious to that which revolves around us. Severe--yes! but perhaps an element of truth? Are we prepared to leave the office to render service where needed-attend meetings, courses, conventions? Are we trying to make Dentistry in its broadest terms and purpose relevant
to the society which supports it? You must answer, we all must answer together!

There has indeed been a great deal accomplished over the years in Nova Scotia, much that we can be proud of. Still, when one ponders the future an uneasy stir of excitement mingled with some apprehension surely must invade the peace of the most conservative mind.

Today cries for constructive thought, objective reason and positive action. This must reflect knowledge, facts, statistics and a careful evaluation of where we are and how we must proceed. Is the Dentistry of yesterday and today apt to answer the need for Dentistry of tomorrow? Who should know best? We must!

While there are many points to claim our attention, there are three general areas that to me become of paramount importance:

1) A proper functioning organization. This suggests the need for proper compilation of material, information, reports developed by integrated and properly functioning committees. Continuity from year to year with a continual focusing of direction and purpose. The immediate need for the establishment of an efficient Secretariat. This has been talked about for 15 years. Now appears to be an opportune time. This could well solve some of the symptoms of internal discomfort.

2) Auxiliaries --Their training, type, utilization and position in Dentistry in Nova Scotia. Educational authorities are concerned. Public Health officials are impatient. Governments both Federal and Provincial across Canada are formulating opinions. It is not so important what you and I as individuals think, but it is significant what you and I as members of the Profession of Dentistry are recommending and further -- are prepared to do about "the team" concept.

3) A growing demand for Dental treatment on the part of the public, and groups in particular, is emphasizing the need to look with some alarm at our delivery of Total Dental Health Care. By what methods can we best meet these needs of tomorrow? What increase and type of manpower is desirable? What is the concept of optimum delivery of Dental Care. Is Dentistry to remain primarily the function of the private office? Or does some other approach seem more feasible?

These, fellow members, are only three of many goals. I challenge everyone to assist our Association to mount the steps, effectively, toward the resolution of these goals.

We all have the freedom to choose, and only one right, the right to become involved. I suggest we have no other course but to share the load and bear the cost before the cost becomes a price we cannot pay.

Carl E. Dexter - B.Sc., D.D.S., F.I.C.D.
President - Nova Scotia Dental Association

ANNUAL MEETING

The 80th annual meeting of the Nova Scotia Dental Association was held this year on Friday and Saturday, October 23rd and 24th at the Cornwallis Inn in Kentville. In an effort to get more members of the Association to attend the annual meeting, the dentists and their wives were invited to Kentville and social events were planned for the occasion. Out of a total number of approximately 245
dentists, only 49 were in attendance. Last year there were 44 who attended the meeting in Truro. It gets to be a frustrating experience driving to other parts of the province to attend an annual meeting to find the same few faces present. The idea of moving the meeting to other areas to increase the numbers attending has failed miserably. Not only do the numbers not increase, but the services are poor. On Friday to hasten the proceedings, a meal was laid on at noon time. This turned out to be another failure.

Looking back over the past few years I find that in 1964 at the Citadel Inn there were 60 members present for a one-day meeting. In 1965 there were 55; in 1966 there were 64; in 1967 there were 63 members present. In 1968, a two-day session was held and only 42 members were present. Since then, two-day sessions have been held and the number of members attending has decreased. Many dentists refuse to close their office for one day to attend the annual meeting. Maybe they do not realize decisions made at the meetings seriously effect their future.

No meeting can achieve its full potential without the full membership present. Most of the members who are present and take part at the annual meeting are members of various committees who have reports to present. The members of the Association are allowing a few people, a very few people, to make important decisions for them and to run the Association. This would be fine if everyone were present to give assent or dissent to their decisions.

For years now the secretary of the Association has tried to get the various committees to submit their reports well in advance so that the reports can be circulated to the membership for their study. Many of these reports could be handled by the Executive and should not have to be brought before the general meeting. There are important problems which are brought up at the annual meeting and are not handled properly because of a failure to circulate reports prior to the meeting and because of the shortage of time due to the large amounts of trivia that is also brought up. I submit that most of the business that really needs our attention can be properly handled in a one-day session.

Signed,

Terrence D. Ingham, D.D.S.

SENATE AND COMMONS WOULD MODIFY FEDERAL TAX PROPOSALS

The Senate Banking Committee and the House of Commons Finance Committee have proposed a wide number of changes in the federal government's white paper on tax reform.

The senators' report, tabled October 1, turned down most of the government's more sweeping proposals. It concluded that no major revision of the tax law is necessary and that any necessary changes can be made by amending present legislation. The report of the Commons committee, tabled October 5, also urged compromises but held back from radical changes in the white paper.

Most of the proposals advanced by the CDA received favourable consideration from both committees.

In the matter of tax objectives, both committees would shift the emphasis from equity to growth, and would sharply reduce the degree of income redistribution as envisaged in the federal proposals.

Ottawa would have made professionals switch from the cash to accrual form of accounting as a basis for paying their taxes. Dentists, physicians and lawyers complained that they would then be taxed on work in progress although the work was yet to be billed and in fact was not completed.

The senators rejected the federal proposal completely, but the Commons committee worked out a compromise. It said the professions should be taxed on work they have billed for, although the cash may not have been received, but not for work that has yet to be billed.
to the Executive of the Nova Scotia Dental Association for consideration and action.

PRESIDENT SPENCE ADVOCATES VOLUNTARY CONJOINT MEMBERSHIP

CDA President, W. J. Spence has urged individual dentists and their representatives from local, provincial and national bodies to study the setting up of a voluntary conjoint fee structure to ensure that both the provincial and national dental organizations be given sufficient resources to carry out existing functions and expand into other responsibilities demanded by members and society. He issued the call in an address to the Newfoundland Dental Association meeting in Gander, September 16.

"In Canada, historically, government has left each profession to govern its own members, as long as the public interest seemed protected. Recent thinking among governments, special commissions, the news media and the public generally has changed to strengthening protection of the public," the CDA President said.

Conflict of Interest - "They say that private professional associations should not be financed by dues collected with licence fees which are in pursuit of the public interest. The possibility of a conflict of interest arises when one organization collects both."

Doctor Spence said this basic principle is found in the reports from the McRuer Commission on Civil Rights, the Ontario Committee on the Healing Arts, Quebec's Castonguay Commission and recent pronouncements of the Economic Council of Canada. He said "The principle, if not most of the details of these reports, will likely become law within a few years. In essence the reports call for the severence of licensing bodies with associations -- the governing bodies to remain mandatory in membership and the associations to become completely voluntary on an individual basis."

Doctor Spence pointed out that some health professions, such as physicians in Canada and the US and dentists below the border, have already been operating in this way for quite some time.

He said Canadian dentists have not been blind to these moves within the government and these professions. There are many dentists who resent mandatory membership to an association as well as to the licensing body. They may like what an association has to offer, but they don't like anyone telling them that they must belong. Resentful dentists aren't likely to strengthen organized dentistry.

He continued: "These same people, if given a choice, would probably join the Association. I don't think any dentist here is making that much money where he can afford not to participate in the various comprehensive benefits offered by the associations."

Separate Memberships - President Spence said a friendly divorce between the licensing bodies and the associations doesn't seem to be a contentious issue. It is most likely that dentistry will make this change without any further prompting from government. But he said this progressive move poses other vital problems: "The benefits of the voluntary associations would attract most dentists, but would they join a provincial association and also a national one? Would the national body compete with the provincial associations in fees and benefits? Who would speak for the dentists of Canada?"

Doctor Spence warned that separate membership in a provincial and national association would disrupt organized dentistry. The CDA had therefore approved individual voluntary conjoint type of memberships. This includes local societies, the provincial and the national associations. Each would be a component of the other. The national body had also invited corporate members to approve this principle and asked its Council on Constitution and By-laws to draft a by-law to accommodate both the existing and conjoint type of membership. This will be voted on at the organization's next annual meeting.
"The Canadian Dental Association is willing to accept the two types of membership in order to accommodate the different provincial requirements," said Doctor Spence.

"Instead of a heated rivalry between the provincial and national bodies, they should be working closely together like partners, operating practically as a harmonious unit in the interests of all Canadian dentists and all Canadians."

Doctor Spence explained to his audience that under such a system "there would be no duplication of responsibilities and functions. The provincial associations would handle all duties under provincial jurisdiction, while the CDA would reflect the consensus of the provincial groups on matters transcending the provincial domain. The CDA would represent no hierarchy - only the collective views of most Canadian dentists," he said.

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Copy of letter, dated December 17, 1970, to Dr. W. C. Macintosh, Secretary, CDA, from D.C.T. Macintosh, Secty., N.S.D.A.

Dear Dr. Macintosh:

The Executive Committee of the Nova Scotia Dental Association has directed me to send you the following position statement with respect to the In-Hospital Requirement under the Federal Medicare Act:

Whereas current federal medicare legislation requires that certain services performed by dentists be rendered in hospital in order to be compensable under the Act,

Whereas this discriminates against both the dentist and his patient,

Whereas this discrimination creates an increased utilization of hospital services,

Whereas this restriction of services by dentists can impose an inconvenience to the public,

Whereas this discrimination interferes with the traditional role of a dentist in providing treatment services,

Whereas this discrimination restricts the right of the patient to free choice of practitioner,

Therefore be it resolved that the Federal Government be requested to remove the "In-Hospital" restrictions on those dental services provided under the Medical Care Act (Federal).

The Nova Scotia Dental Association has approached its new Minister of Health requesting Provincial endorsement of the amendment and provincial petitions to this effect to the Federal government, and trusts that the Canadian Dental Association will successfully make an approach to the Minister of National Health and Welfare asking for elimination of the "In-Hospital" requirement.

Yours very sincerely,

signed
D.C.T. Macintosh, D.D.S.,
Secretary.

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Copy of letter dated October 13, 1970, from CFDE

Dr. Donald M. Bonang, Editor,
Nova Scotia Dental Association News

Dear Dr. Bonang:

Congratulations !!!

The September issue of the N.S.D.A. News is in my slightly prejudiced opinion the finest yet produced. The coverage you have given CFDE is absolutely marvellous, and we certainly want you to know, Dr. Bonang, that we greatly appreciate your co-operation.
Contributions have already started to flow in, and I am sure that once again Nova Scotia will have every reason to be proud of its record of support.

Again many thanks.

Yours sincerely,

signed
D. Murray McDonald,
Executive Director.

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**BITS & BITES**

**IMMIGRANT DENTISTS SAY "THANKS"**

Fourteen Czechoslovak dentists who completed a retraining program at the University of Western Ontario earlier this year have said "thank you" to those involved in the program.

"We, the group of Czechoslovakian dentists who entered Canada in the fall of 1968 after the unfortunate circumstances again affecting so adversely our country," begins a letter recently received by the UWO Health Sciences Department, "would like to express our feelings of appreciation and deep gratitude to all the people who made the course and its success possible."

The letter was written by Richard Jezdinsky, now practising in Cochrane, Ont, on behalf of himself and the other Czech refugees who completed the 10-month course in June. It was addressed to H. O. Harwick, UWO vice-president of health sciences.

The dentists came to Canada in August 1968 under the Czechoslovakian refugee program. After running into licensing difficulties, the Royal College of Dental Surgeons of Ontario, the Ontario health department and the federal Departments of Defence, Manpower and Immigration established a special course at UWO to qualify them for practice. Sixteen enrolled, but two dropped out before it was completed.

The letter concludes, "We appreciate...establishing the course and...the successful running of it. All the members of the teaching staff have given us much that we will never forget... ."

"We understand that a similar chance has never before occurred to anyone in the history of Canada. Canada has become our new home and we feel proud that we were given this chance and that we accomplished our goal."

The dentists, five of them women, all signed a contract to practise in a northern Ontario town for three years and have set up practices in various locations in that area.

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**DENTAL CARE PRICES, EXPENDITURES RISE**

Health care prices during the past nine years increased at an average annual rate of 3.7 per cent against a 2.9 per cent average for the Consumer Price Index. And expenditures on health care in Canada almost quadrupled from 1957 to 1969, according to reports released by Health Minister John Munro. Canada's gross national product in the same period increased about two and a half times.

The reports also show that among health items steepest rises over the latest 12 month period occurred in the prices of optical care, 8.9 per cent, and dentists' fees, 6.8 per cent. The latter had the highest average annual rate of increase among health care items over the nine year span at 5.5 per cent. Optical care had an average rise of 4.6 per cent. Physicians' fees rose at an average annual rate of 3.7 per cent. Pharmaceuticals showed a slight average annual decrease, 0.3 per cent.

The amount spent on dentists' services increased from $85 million in 1957 to $231 million in 1969. The largest
increase in a single year was 14.2 per cent between 1967 and 1968 or $27 million. Spending on dental services jumped another 8.3 per cent between 1968 and 1969. Per capita expenditures on dental services more than doubled between 1957 and 1969, rising from $5.10 a person to $10.97.

FREE DENTAL CARE FOR ALL NEWFOUNDLAND CHILDREN BETWEEN FIVE AND EIGHT

All Newfoundland and Labrador children between the ages of five and eight will qualify for free dental care provided a dentist is willing to treat the child, it was recently announced by Health Minister Edward Roberts.

Mr. Roberts said that previously children between ages five and eight could receive care only if they lived in the same community as the practising dentist.

He explained that discontinuing the geographical qualification means in effect that any Newfoundland or Labrador child in the applicable age groups can gain access to dental treatment.

U.S. EARMARKS $30 MILLION FOR BLACK STUDENTS

Secretary Elliot L. Richardson of the Department of Health, Education and Welfare has announced that the HEW Office of Education will provide more than $30 million in supplemental funds this calendar year to help predominantly black colleges and their students.

The Secretary said that funds would be made available to the colleges for construction, college work-study and strengthening of teaching, administrative and student services programs.

To be eligible to receive these supplemental grants the colleges must have previously received college work-study grants for employment of needy students for this current period, and must have exhausted their funds for this purpose. Also, at least half of their full-time enrollment must consist of students whose parents have combined gross annual income of $7,500 or less.

DENIES FLUORIDATION SUIT

The Ohio Supreme Court has declined to issue a writ prohibiting the city of Canton from fluoridating its water supply in compliance with the mandatory Fluoriation Act of 1969.

The high court thus sustained briefs by the city of Canton and the Ohio Dental Association stating that Canton officials had no choice but to carry out the administrative duty of fluoridating the city's water supply. The suit contended that the fluoridation act violates the home rule and uniform application amendments of the Ohio Constitution. Ohio is one of seven states which have adopted fluoridation laws. The other states are Ill., Mich., Minn., Del., S.D. and Conn.

112,766 ADA MEMBERS

Membership in the Association set a new record with a total of 112,766 on October 1 compared to 112,067 at the end of 1969. A breakdown shows: active and life members, 96,597; affiliate members, 474; associate members, 55; honorary members, 118; and student members, 15,522.

DENTAL AUXILIARY TEST PROJECT BEGINS IN SASKATCHEWAN

A pilot study to determine the feasibility of using dental auxiliaries, under the direct supervision of a dentist, for the provision of certain dental services to school children
The opening meeting of the Halifax County Dental Society was held Wednesday, October 21, 1970, at the Hotel Nova Scotian under the chairmanship of Dr. Ralph Conter.

Dr. Henry Hicks, President of Dalhousie University, addressed the meeting speaking on "Today's University Students".

The regular November meeting was held Wednesday, November 18 at the Hotel Nova Scotian. Professor J. H. Aitchison, Dalhousie University and past leader of the provincial New Democratic Party spoke on the French Nation in Canada.

Any members of the dental profession visiting Halifax on meeting days of the Society are invited to attend.

The future meeting dates are as follows:

Wednesday, January 20, 1971
Wednesday, February 17
Wednesday, March 17
Wednesday, April 14

Meetings are held at the Hotel Nova Scotian, 6:30 for 7 p.m.

Dr. D. A. Eisner, Halifax, attended a four-day Continuing Education Program in orthodontics held recently in Toronto. Dr. Robert Ricketts of Los Angeles was the guest lecturer. The course included considerations of Social Science, Biological Science, Mechanical Science and Clinical Science as related to orthodontics.

Every good wish to Dr. Bill and Lal Coleman in their new home. Bill has terminated his Halifax practice and has moved to Baddeck, N. S., where he is presently operating a new practice and home.

The association extends its best wishes for a speedy recovery to Dr. Bill Dickie who suffered a coronary attack November 28, 1970.

Bill is out of intensive care and is convalescing at Stadacona Hospital. Keep up the good work Bill and we all hope to see you up and around very soon.

A new book is about to be published for the general public. This book, entitled "Dentistry and Its Victims", is a very critical analysis of dentistry written by a practicing dentist.

From initial reviews which have been given me by C.D.A. office, it becomes obvious that the news media will play it up in the eyes of the public.

This book has been termed, the Self-Defense Handbook You Need To Protect Your Teeth And Your Pocketbook. Such terms as "professional greed", "suffer and pay...and pay and pay", etc. appear in the reviews.

Public relations consultants to C.D.A. suggest that dental organizations and individual dentists can expect calls from reporters and suggest that we all become prepared to
tell the news media what is being done to inform the public about prevention and control of dental disease.

NOTICES & ANNOUNCEMENTS

Memo dated October 21, 1970, from the Chicago Periodontal Study Club

The Chicago Periodontal Research Study Club will present Dr. Irving Glickman, Chairman of the Department of Periodontology at the Tufts University School of Dental Medicine, at its annual seminar on Sunday, February 14, 1971. His subject will be on a new concept of occlusion based on intra-oral telemetry.

The fee for the all day program is $40.00 and includes lunch and a coffee break.

Make cheques payable to the Chicago Periodontal Research Study Club and mail to Dr. Martin Lerman, 1950 Sheridan Road, Highland Park, Ill., 60035.

A.G.D. credit will be given.

Signed,
Dr. A. Marc, Publicity

CONTINUING EDUCATION in DENTISTRY, DALHOUSSIE UNIVERSITY 1971

Restorative Dentistry - January 25, 26, 1971

Selected Topics in Restorative Dentistry

This course will consist of a series of presentations on selected topics frequently met in the Practice of Dentistry. Specifically, they will be drawn from the fields of Operative Dentistry, and Fixed and Removable Prosthodontics. Time will be allocated each day for the participants to question the clinicians.

Course Fee $50

H. J. MacConnachie, D.D.S., M.S.D.
Chairman-Department of Restorative Dentistry
Head-Division of Operative Dentistry
Head-Division of Removable Prosthodontics
L. J. Archibald, D.D.S.
J. A. Cox, B.A., D.D.S.
J. R. Fraser, D.D.S.
J. N. Gourley, B. Sc., Ph.D.
J. E. Merrit, D.D.S.

Oral Pathology - February 22, 23, 1971

Oral Pathology for Dental Practitioners

This course will present recent knowledge and information regarding interesting topics which the Dentist encounters in his every day practice; e.g. "Dental Caries - etiology, pathology, clinical features and new approaches to management", "Periapical pathology", "Facial pain in the dental office - diagnosis and management", "Early detection of oral cancer" and others.

Case presentations will be given illustrating solutions to various diagnostic problems. Discussion periods will provide for an exchange between participants and clinicians.

Course Fee $50

A. F. Angelopoulos, D.D.S., M.S., Ph.D.
Head-Division of Oral Pathology
W. G. Young, B.D.S., M.Sc.
B. B. Harsanyi, D.D.S., M.S.
& other staff

Orthodontics - April 15, 16, 1971

- 19 -
Orthodontics for the Dentist

This course will include illustrated lectures on normal development of the dentition as well as a consideration of anomalies of the developing dentition which create malocclusion. The following topics will be discussed in the context of the role of the dental practitioner in diagnosis and treatment: the clinical examination, anterior and posterior crossbites, problems of space loss in the dental arches, management of oral habits, orthodontic aids in general dentistry, and interception of malocclusion resulting from discrepancies in tooth size and jaw size.

Course fee $65
Professor and Head
Department of Orthodontics
University of Alberta

Clinical Dental Hygiene

The course will consist of a series of lectures and demonstrations covering selected clinical topics such as: 1. Plaque control, 2. root planning, 3. instrumentation, 4. instrument sharpening, 5. periodontal charting. There will be a chance for the participants to question the clinician.

Course Fee $25
Esther Wilkins, B.S., R.D.H., D.M.D
Clinical Assistant Professor in Periodontics
Tufts University
Author of Clinical Practice of the Dental Hygienist
PARTICIPATION COURSE IN THREE-DIMENSIONAL FILLING OF ROOT CANALS WITH WARM GUTTA PERCHA
Dr. Herbert Schilder
March 11-12, 1971

A DAY WITH DR. DAVID J. BARABAN
Dr. David J. Baraban
March 20, 1971

CURRENT CONCEPTS IN PERIODONTAL HISTOLOGY AND PATHOLOGY
March 22-26, 1971

TELESCOPIC DENTURES
Drs. Chester Landy and James Thiel
March 27, 1971

CONCEPTS AND TREATMENT PROCEDURES IN BASIC PERIODONTAL THERAPY
Drs. Henry M. Goldman, Morris P. Ruben, Alan Shuman & Gerald Isenberg
April 2-3, 1971

SKIN GRAFT DENTURES - A NEW TECHNIQUE FOR LOWER PROSTHESIS
Drs. Howard M. Kassler & Chester Landy
April 3, 1971

BASIC CONSIDERATIONS IN THE USE OF THE EDGewise APPLIANCE
Dr. Anthony A. Gianelly
April 8, 1971

BIOLOGIC FACTORS IN TOOTH MOVEMENT
Drs. Anthony A. Gianelly, Morris P. Ruben & Henry M. Goldman
April 6-7, 1971

EFFECTIVE TREATMENT PROCEDURES FOR CORRECTION OF CLASS II MALOCCLUSIONS
Drs. Murray Bernstein & Leonard Bernstein
April 9-10, 1971

ENDODONTIC-PERIODONTIC INTERRELATIONSHIPS
Drs. Herbert Schilder & Gerald A. Isenberg
April 9-10, 1971

SUBPERIOSTEAL AND ENDOSTEAL IMPLANTS
Dr. Aaron Gershkoff
April 23-24, 1971

A DAY WITH DR. IRVING GLICKMAN AND HENRY M. GOLDMAN
Drs. Irving Glickman & Henry M. Goldman
May 1, 1971

CLINICAL PERIODONTAL SURGERY
Drs. Gerald M. Kramer & J. David Kohn
May 6-7-8, 1971

PARTICIPATION COURSE IN SURGICAL ENDODONTICS
Drs. Herbert Schilder, Harold J. Levin, Adolph Bushell, Seymour Melnick & Samuel Rubin
May 12-13-14, 1971

PERIODONTAL PROSTHESIS
Drs. Gerald M. Kramer, Donald F. Mori, Myron Nevins & Howard M. Skurow
May 16-17-18, 1971

A DAY WITH DR. LEO TALKOV
Dr. Leo Talkov
May 22, 1971

HUMAN RELATIONS SKILL-LAB FOR THE DENTIST AND AUXILIARY PERSONNEL
Dr. Justin L. Altshuler & Melvin H. Gulbrandsen
May 22, 1971

PRINCIPLES OF PROGRESSIVE DENTAL PRACTICE (YOUR OFFICE-YOUR BRAVE NEW WORLD)
Dr. Justin L. Altshuler
May 23, 1971

For Further Information Contact: Dr. H. Schilder, Boston
University, School of Graduate Dentistry, 100 East Newton Street, Boston, Massachusetts 02118

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Chayes Console Unit including:

1 Midwest High Speed Angle

1 Midwest miniature High Speed Angle

1 Midwest Air-Drive Straight Handpiece (with two angles included)

1 Triplex Air-Water Syringe

2 Suction tubes (one for saliva-ejector)

1 Pan-o-vision Light-mounted.

All above ready to function in a dentist office. Price $2,000.00 complete. Phone or write.

Dr. Ray Epstein,
Suite 1,
6088 Coburg Road,
Halifax, N. S.
429-5511

The 1971 Annual Meeting of the Nova Scotia Dental Association will be held during the period of September 11-September 15, 1971 at the Digby Pines Hotel. Although this notice is premature, keep it in mind when blocking off time in your new appointment book.

May I take this opportunity to express, on behalf of your Executive, every good wish for a Merry Xmas and a Happy and prosperous New Year.

May I also extend my personal greeting to all our readers and express the hope that the New Year will be gratifying and rewarding to all individuals and to our Association as a united body.

Don Bonang, Editor
Like the Commons committee, the senators rejected the proposal to disallow deductions for entertainment, convention and similar expenses. "Taxpayers should not be penalized because of administrative difficulty in properly distinguishing between legitimate and improper expenses of this nature," they said.

The Commons committee proposed a more liberal tax deduction for convention expenses. A deduction should be allowed for the costs of two gatherings that are either conventions or educational seminars, the committee proposed.

While noting the white paper plan to eliminate convention expenses as a legitimate tax deduction, the committee also contended that the costs of attendance at up to two conventions a year should be permitted "where the taxpayer can show they had a bona fide business purpose and where they are reasonable."

The committee proposed one restriction - that no reductions be permitted for convention costs where the convention is held outside the territorial limits of the sponsoring organization. This would eliminate tax deductions for conventions held by Canadian groups in, say, Nassau.

The committee also took a softer line on entertainment expenses as a tax deduction. So long as adequate measures are taken to guard against abuse, and the onus is placed on the taxpayer to prove the genuine business nature of his claims, deduction should be allowed.

**STEERING COMMITTEE ENTERS SECOND PHASE OF ACTIVITY**

Following several meetings of the Central Committee and meetings of seven related committees, Chairman, Dr. D. A. Eisner, Halifax, said that plans were well under way for the formation of Policies that may guide Nova Scotia dentists in the forthcoming years. Excellent response from the various chairmen and a hardworking central committee were responsible for the progress that has been made to date.

Dr. Carl Dexter, Chairman of the Nova Scotia Dental Association, spoke to the Committee at its initial meeting stressing the importance of the project. It was the task of the Committee to examine the status of dentistry as it exists in today's society and to make recommendations for a programmed approach to meet the challenge dentistry must effectively face if it is to maintain its responsibility and leadership for delivering a total dental healthcare for all people of Nova Scotia.

Members of the Central Committee are:

- Dr. D. A. Eisner - Chairman
- Dr. D. Bonang
- Dr. G. Conrad
- Dr. E. F. Dexter
- Dr. R. H. Bingham
- Dr. D. C. T. Macintosh
- Dr. W. B. Coleman

Chairman of related committees are:

- Dr. F. S. Christie
- Dr. R. Epstein
- Dr. W. MacKeigan
- Dr. N. Layton
- Dr. T. Rogers
- Dr. A. Burry
- Dr. E. Brissette

A wide distribution of chairmen made it possible to collect, in a relatively short period, many varying, frank proposals that have been placed before the Central Committee.

The second phase of the Steering Committee activities will involve the study, evaluation and development of policies that will reflect the concern of the various members of the Association.

The task of the Committee is to develop policies and appropriate recommendations which will then be forwarded