

IN THE MATTER OF THE DENTAL DISCIPLINES ACT, 1997 and a FORMAL COMPLAINT dated September 17, 2014 regarding Dr. Maged Etman, formerly of Saskatchewan, and whose current place of residence is unknown, RAISING PROFESSIONAL ISSUES

BETWEEN:

The College of Dental Surgeons of Saskatchewan

- and -

Dr. Maged Etman

PENALTY

DECISION OF HEARING PANEL OF THE DISCIPLINE COMMITTEE

THE DISCIPLINE COMMITTEE HEARING PANEL:

Ms. Francine Chad Smith, Q.C., Chair of the Hearing
Dr. Hilary Stevens, Discipline Committee Chair
Dr. Raj Bhargava, Member of the College
Dr. Alan Heinrichs, Member of the College
Ms. Margaret Wheaton, Appointee to the College Council

APPEARANCES:

For the Professional Conduct Committee: Mr. Reynold Robertson, Q.C.
Ms. Kelsey Burke

Dr. Maged Etman did not appear; nor was he represented by Counsel at the hearing

DATE OF HEARING: October 13, 2015

DATE OF DECISION: November 13, 2015

Introduction:

- [1] In a written decision dated June 22, 2015 this hearing panel of the Discipline Committee found Dr. Maged Etman guilty of professional incompetence in the delivery of prosthodontic services to three patients – ██████████, ██████████ and ██████████. In addition to being out of pocket the fees paid to Dr. Etman for work that was of no or negligible value, the patients, particularly ██████████, suffered unnecessary pain and discomfort over a period of time and were frustrated by the service delivered and the delays.
- [2] We also found Dr. Etman guilty of professional misconduct for failing to attend before the Professional Conduct Committee pursuant to section 27(d) of the *Act* in relation to its investigation into the complaints filed by the three patients.
- [3] At all material times Dr. Etman was a member of the teaching faculty of the College of Dentistry at the University of Saskatchewan providing instruction in prosthodontics. To facilitate Dr. Etman's role at the University, the College of Dental Surgeons (the "College") issued him a temporary licence to practice dentistry, which was conditional upon passing a specialist examination of the Royal College of Dentists of Canada within three years. When that requirement was not met the College extended the time period for securing that specialist qualification for two more years. The College's requirement remained unmet and the temporary licence expired in October 2012.
- [4] The College of Dentistry makes the facilities of its Private Consulting and Practice Unit of the University Dental Clinic available to faculty members to engage in the private practice of dentistry. The Formal Complaint before us arose from dental services Dr. Etman delivered in that Private Consulting and Practice Unit. There was no evidence regarding what role, if any, Dr. Etman had in the supervision of clinical work performed by dental students upon members of the public in conjunction with their training.
- [5] While the focus of the disciplinary hearing was the dental services delivered by Dr. Etman in his private practice at the Private Consulting and Practice Unit, the evidence raised a number of concerns in relation to some administrative practices in that Unit and the perception members of the College of Dental Surgeons may have regarding the private practice of some faculty members of the University's College of Dentistry. Accordingly, we

have determined it is in the interest of the dental profession in the province, and in the interest of the public, that we comment on some of these matters at the end of our decision.

The Hearing:

[6] Dr. Etman was served with notice of the penalty hearing by email pursuant to the Order for substitutional service of Justice Keene issued June 26, 2014. Neither the Chair of the Hearing Panel, nor the College of Dental Surgeons received a response to the notice from Dr. Etman or anyone representing him. Accordingly, we proceeded with the hearing by telephone conference call. The following documents were filed with the Hearing Panel: Affidavit of Dr. Bernie White, Affidavit of Ms. Marion LaFrenière and the Submission of the Professional Conduct Committee on Penalty.

Penalty Submission:

[7] The Professional Conduct Committee requested the following orders be made in relation to Dr. Etman pursuant to the terms of clause 34(1)(c) of the *Dental Disciplines Act*:

1. . . . that Dr. Etman be suspended pending the satisfaction and completion of the following conditions:
 - (a) that Dr. Etman successfully complete a College of Dental Surgeons of Saskatchewan approved course in implantology;
 - (b) that Dr. Etman successfully complete an assessment of fitness to practice followed by appropriate treatment and/or counselling;
 - (c) that pursuant to clause 34(2)(a)(i) of the Act Dr. Etman pay a fine of \$2,500.00;
 - (d) that pursuant to clause 34(1)(f) of the Act Dr. Etman make restitution to ██████████ in the sum of \$ 21,135.00 for dental prosthetic services incompetently performed;
 - (e) that pursuant to clause 34(1)(f) of the Act Dr. Etman pay restitution to ██████████ in the sum of \$ 6,000.00 for dental prosthetic services incompetently performed;
 - (f) that pursuant to clause 34(1)(f) of the Act Dr. Etman pay restitution to ██████████ in the sum of \$ 8,711.95.00 for dental prosthetic services incompetently performed;

(g) that pursuant to clause 34(2)(a)(ii) of the Act Dr. Etman pay the cost of the investigation and hearing into his conduct and related costs, including the expenses of the Professional Conduct Committee and the Discipline committee and the costs of legal services and expert reports estimated at \$ 72,024.67 as at October 6, 2015 set out in Appendix A to this recommendation on costs and such further costs as may be established after the final determination of the Discipline Committee;

2. The College provide a report of the decision on penalty to all dental regulators in Canada;
3. The College publish a summary of the Formal Complaint and the decision on penalty in the College newsletter; and
4. The College publish a summary of the formal complaint and the decision on penalty in Saskatchewan daily and weekly newspapers.

Principles in the Determination of Penalty:

[8] As in the past, we are guided by the approach enunciated by the Royal College of Dental Surgeons of Ontario, approved of by hearing panel chairs William Johnson in the *Dufour* case, and by Francine Chad Smith, Q.C. in the *Ho* case (August 3, 2007), the *Abouabdallah* case (August 13, 2012), and the *Croll* case (March 25, 2013). Those principles, as stated in para. [11] of the *Abouabdallah* case follow:

Considerations in assessing a penalty

The three major considerations in assessing a penalty are:

- (i) the effect on, and appropriateness for, the dentist (reformation, rehabilitation and deterrence);
- (ii) the effect on future conduct of the other dentists (deterrence); and
- (iii) the expression of regard and concern on behalf of the public interest about the conduct in issue (punishment).

In assessing the appropriate penalty in any particular case, the panel may consider any relevant evidence or submissions including the following:

- (i) the seriousness of the misconduct including the effect on the patient (where applicable);
- (ii) the wilfulness and persistence of the misconduct;
- (iii) the previous disciplinary record of the dentist;
- (iv) the character of the dentist;
- (v) the effect of the proposed penalty upon the dentist; and
- (vi) the deterrent effect of the penalty upon other dentists.

The panel should **not** be influenced by the following factors:

- (i) the attitude if [sic] the dentist or his/her counsel during the hearing as it relates to the "likeable-ness" of his/her- personality (i.e. whether s/he has a cavalier attitude towards witnesses and counsel, etc.); and
- (ii) any conduct other than that alleged in the Notice of Hearing.

[9] We are also guided by the principles of sentencing established by the Saskatchewan Court of Appeal in *Regina v. Morrisette* (1970), 75 W.W.R. 644 (Culliton, CJS). Although that case addresses sentencing in a criminal matter, the comments on behalf of the Court, contained in the headnote, are applicable here. They are:

While the principal factors to be considered in fixing an appropriate sentence are punishment, deterrence, protection of the public and the reformation and rehabilitation of the offender, the approach to the question must be flexible and subject to change as social concepts change. The public can best be protected by the imposition of sentences that punish the offender, that may deter him and others from committing such an offence and may assist in his reformation and rehabilitation. . . .

[10] In professional discipline hearings the costs can be particularly high. For that reason the issue of costs addressed in the penalty hearing is a significant matter. Section 34(2)(a)(ii) of *The Dental Disciplines Act* provides us with a broad mandate regarding costs that we may order. It reads:

34 (2) In addition to an order made pursuant to subsection (1), the discipline committee may order:

(a) that the member pay to the association within a fixed period:

. . .

ii) the costs of the investigation and hearing into the member's conduct and related costs, including the expenses of the professional conduct committee and the discipline committee and costs of legal services and witnesses.

[11] Bearing in mind the scope of our jurisdiction regarding costs, our practice has been to have reference to the concerns expressed in *Barik v. College of Physicians and Surgeons* (1992), 100 Sask. R. 26 (C.A.) where the Court concluded the assessment of costs is compensatory, and not punishment. The Court observed at page 28, para. 5:

. . . the awarding of compensation is discretionary and must be exercised judicially. The reasonableness of the assessment or awarding of

compensation to the investigation body is therefore subject to judicial review.

[12] The *Barik* case also raised the concern that members of a profession should not feel prevented from defending themselves against charges because of “the chill” of excessive costs.

[13] In light of our mandate and the principles expressed in the *Barik* case, we determined it was appropriate that Dr. Ho should repay fifty percent (50%) of the costs.

[14] In the subsequent cases involving Dr. Abouabdallah and Dr. Croll, there was inappropriate conduct designed to delay, draw out unnecessarily and or obstruct disciplinary proceedings. In the *Abouabdallah* case we ordered payment of sixty-five percent (65%) of the costs having taken into account Dr. Abouabdallah’s “ . . . delays and incomplete responses to requests for information, together with his lack of co-operation generally throughout the process, resulted in more work being necessitated than otherwise should have been required.” (See para. 24).

[15] In the *Croll* case the issue was limited to Dr. Croll’s failure to attend before the Professional Conduct Committee. In addressing penalty we stated:

[12] While we appreciate the nature of the complaint and conviction does not involve established professional incompetence or patient neglect, the matter is nevertheless a serious one. The conduct in issue strikes at the ability of the College to fulfill its legislative responsibility to protect the public. All members of the College are required to co-operate and attend before the governing committees of the College when invited or ordered to do so. The College is not able to determine whether the public is, or may be at risk, without the benefit of receiving relevant information from its members regarding their respective practices.

[13] In this case, we were particularly concerned not about a mere technical failure to attend pursuant to an Order, but with a protracted failure to co-operate and an unprofessional rude and cavalier attitude to the Professional Conduct Committee over the course of several months.

We ordered Dr. Croll be suspended from practising for one month and that he pay one hundred percent (100%) of the costs for an initially scheduled hearing that he failed to attend, and pay fifty percent (50%) of the costs of the subsequent hearing, including the sentencing hearing.

[16] It is in the context of the foregoing considerations that we now address the Professional Conduct Committee's submission.

Discussion:

[17] We shall address the proposed orders one by one, beginning with those requested under paragraph 1 of the Professional Conduct Committee's submission.

(a) Completion of an approved course in implantology:

[18] The evidence demonstrated Dr. Etman was incompetent in the delivery of prosthodontic services including crowns, bridges, dental implants, and dental implant supported prostheses, post-treatment services, instructions and records.

[19] The evidence also disclosed Dr. Etman had not met the basic qualifications for licensure to practice within Saskatchewan. He had however, been granted a temporary licence to practice on the condition that he meet the Saskatchewan qualifications within three (3) years. He failed to do so. When the qualification period was extended, he again failed to qualify. It would appear his failure to qualify was the result of inaction. We understand the College of Dental Surgeons no longer issues temporary licences. Nevertheless, given Dr. Etman's apparent inaction in obtaining the required qualifications and our findings regarding his incompetent delivery of services, it is our view Dr. Etman should not be licenced or otherwise allowed to practice dentistry in Saskatchewan until he meets the standard licensure qualifications.

[20] Furthermore, although general practitioners may engage in delivering some or all dental services related to prosthodontics, we direct that Dr. Etman not engage in the delivery of such services, including crowns, bridges, dental implants, dental implant supported prostheses, and post-treatment services until he has completed courses or studies, acceptable to the College addressing all of those prosthodontic services and any related prosthodontic services.

[21] Even though Dr. Etman may attain, or have attained, the licensure qualifications to practice dentistry in Saskatchewan, a licence to practice dentistry in Saskatchewan shall not be issued to him until he has complied with the additional requirements we have ordered hereinafter.

(b) That Dr. Etman successfully complete an assessment of fitness to practice followed by appropriate treatment or counselling:

[22] The evidence was that Dr. Etman was on disability leave at the time of the hearing and for some time prior to the hearing. Accordingly, we direct that any licensure of Dr. Etman be subject to him filing with the College a certificate or letter from his physician or physicians who have been treating him for the disability which was the basis of his leave from the University's College of Dentistry, and that is acceptable to the College. Such medical documentation must also speak to his current ability to practice dentistry. In the event such certificate(s) or letter(s) indicates future or ongoing treatment is recommended or required, the College may stipulate reasonable proof that such future or ongoing treatment is being received as a further condition of his continuing licensure.

(c) That pursuant to section 34(2)(a)(i) of the Act Dr. Etman pay a fine of \$ 2,500.00:

[23] We decline to order this fine or any fine be payable in light of the orders we make in relation to licensure, delivering prosthodontic services, reimbursement of the fees paid by the complainants, costs, and notification to the regulating bodies, the profession and the public. While the payment of fine may be warranted as a penalty in addition to other penalties or conditions of licensure or practice, we do not believe this is a case where a fine serves a purpose. This is so even though Dr. Etman was found guilty of incompetence in relation to three patients and guilty of professional misconduct in failing to attend before the Professional Conduct Committee.

[24] By not ordering a fine we do not intend to undermine the significance of Dr. Etman's failure to attend before the Professional Conduct Committee. In the *Croll* case the significance of such conduct was underscored as mentioned above. In that decision a penalty of a one month suspension was ordered for failure to do so. There the conduct was "not about a mere technical failure to attend pursuant to an Order, but with a protracted failure to co-operate and an unprofessional rude and cavalier attitude to the Professional Conduct Committee over the course of several months." In the case at hand, it is our view the orders regarding licensure and practising prosthodontics, together with the subsequent orders regarding reimbursement of fees paid by the complainants and regarding costs, which are financially significant, together with the other conditions will meet the interests of the profession and the public.

(d), (e) and (f) That pursuant to clause 34(1)(f) of the Act Dr. Etman make restitution for the dental prosthodontic services incompetently delivered

- (i) to ██████████ in the sum of \$ 21, 235.00;
- (ii) to ██████████ in the sum of \$ 6,000.00; and
- (iii) to ██████████ in the sum of \$ 8,711.95:

[25] We agree with these requests. While we appreciate in the cases of ██████████ and ██████████ there may have been a very nominal benefit as a result of the dental services delivered, the overall delivery of the service was

sufficiently incompetent and resulted in significant and unnecessary nuisance and or suffering. Accordingly, we conclude that full compensation is reasonable and appropriate under the circumstances.

(g) That pursuant to clause 34(2)(a)(ii) of the Act Dr. Etman pay the cost of the investigation and hearing into his conduct and related costs, including the expenses of the Professional Conduct Committee and the Discipline Committee and the costs of legal services and expert reports estimated at \$ 72,024.67 as of October 6, 2015 as set out in Appendix A . . . [to the submission on Penalty submitted by counsel for the Professional Conduct Committee] and such further costs as may be established after the final determinations of the Discipline Committee:

[26] In our view it is appropriate that Dr. Etman pay the actual costs that will be calculated in accordance with Appendix A, which we attach to this decision, up to, but not exceeding \$ 72,000.00.

[27] Once full reimbursement of the fees for service has been made to the complainants, and after Dr. Etman meets the licensure requirements established herein, the College may exercise its discretion to grant a licence to Dr. Etman in the event he delivers financial information demonstrating it is reasonable to do so and agrees to terms for the repayment of the costs that are acceptable to the College.

[28] As noted earlier, we are concerned about requiring dentists to risk the potential requirement of paying high costs should they choose to defend formal complaints brought against them, and generally do not order they pay more than fifty percent (% 50) of the costs unless they engage in inappropriate conduct that “delay[s] or draw[s] out the determination of issues where there is no legitimate defence or justification to be advanced.” In the latter type of cases have ordered dentists to pay more than fifty percent (50%) of the costs.

[29] In this case, the evidence demonstrated Dr. Etman engaged in considerably more professional misconduct than failing to meet his professional obligation to attend before the Professional Conduct Committee in its investigation of the complaints received. Dr. Etman’s overall conduct in relation to the record gathering, the investigation, and the hearing process was unprofessional. Dr. Etman failed to co-operate in all aspects of these processes. As a result the College was required to undergo additional expense to secure orders from the Professional Conduct Committee for seizure of patient records and compelling Dr. Etman’s attendance before it. The Hearing Panel concluded it was reasonable to assume Dr. Etman chose to avoid providing the College with his new contact information or was “otherwise “hiding out”, which is not the responsible conduct expected of members of the dental profession. We find such conduct is “harmful to the interests of the public, . . . harmful to the reputation and good standing of other members of the profession, and harmful to the integrity and good standing of the dental profession in general.” (See Decision para. 75.) The failure to provide current contact information necessitated the Professional Conduct Committee’s application to the Court of Queen’s Bench for an Order for Substitutional Service. Lastly, Dr. Etman’s failure to attend before the Hearing Panel in person or by telephone conference call

to enter a plea, and his subsequent disregard of notices in the following proceedings, necessitated a hearing for the presentation and assessment of all the evidence, when there was no defence, nor any mitigating explanation, apparent from the evidence.

[30] We have also taken into consideration the less costly hearing procedure utilized in this hearing, including the penalty hearing. Most of the evidence was tendered through affidavits of the complainants and the expert witnesses, together with dental records and expert reports. This procedure was used on the assumption that neither Dr. Etman nor his legal counsel would appear at the hearing, which proved to be correct. This procedure reduced the time required for the hearing thereby reducing the costs and also eliminating the costs related to the attendance of witnesses and travel expenses of witnesses.

[31] We are not taking the foregoing conduct into account in assessing any penalty against Dr. Etman. We are taking the conduct into account in determining the extent of compensatory costs Dr. Etman should be required to reimburse the College for. Under the circumstances we are of the view an order requiring him to pay the actual costs to a maximum of \$ 72,000 as we have directed is reasonable because his conduct during the investigation and hearing processes “delay[ed] or dr[e]w out the determination of issues where there [was] no legitimate defence or justification to be advanced.”

Orders regarding reporting and publication:

[32] We now turn to those orders requested that are of a more general nature, and were contained in paragraphs 2, 3, and 4 of the Submission.

[33] As requested, we direct the College provide a report of the decision and penalty to all dental regulators in Canada.

[34] As requested, we direct the College to publish a summary of the Formal Complaint and the decision on penalty in the College newsletter.

[35] As requested, we direct the College publish a summary of the Formal Complaint and the decision on penalty in Saskatchewan daily and weekly newspapers.

The Private Consulting and Practice Unit of the College of Dentistry:

[36] Lastly, we turn to matters of concern arising in relation to the operation of Private Consulting and Practice Unit of the College of Dentistry at the University of Saskatchewan, and Dr. Etman's delivery of dental services within that unit.

[37] At the outset we wish to emphasize that our concerns may be limited to the manner in which Dr. Etman conducted his private practice. We have no intention or wish to suggest other faculty practitioners in the Unit have engaged in any inappropriate, or even questionable conduct. We also venture to make these comments without having received information on the actual administrative operations of the Unit.

[38] Our first concern arises from the evidence regarding the location of Dr. Etman's patient records. These were kept in his office which was locked and inaccessible to the clinic staff or the College of Dentistry. This was an unnecessary hurdle the College had to overcome when it was unable to contact Dr. Etman.

[39] The second concern we have is that some of the general dental practitioners in Saskatchewan appear to have the impression that faculty members at the College of Dentistry are practising specialists in the fields or subjects which they teach or instruct. In the case of Dr. Etman this was not so. He was only licenced to practice general dentistry, and it was clear from the evidence that he was unable to deliver prosthodontic services to the acceptable standard in Saskatchewan. However, three dental practitioners concluded he had expertise in delivering prosthodontic services.

[40] We understand that faculty members practising in the Private Consulting and Practice Unit may from time to time send information promoting their business to practising dentists. While there is nothing inherently amiss in doing so, perhaps there should be some oversight of such promotional information, or some general direction to the faculty members from the College of Dentistry and or the College of Dental Surgeons of Saskatchewan. This may be particularly important when the faculty members do not have experience practising in the province, and may not be familiar with our local expectations, requirements and or standards.

[41] The third concern is that dental practitioners may have the impression that the faculty members practising in the clinic provide services for reduced fees. This was not the case with Dr. Etman. We have no information regarding the fees of others at the Unit. This is a matter that dental practitioners in the province might be wise to clarify before referring patients to faculty members at the Private Consulting and Practice Unit.

[42] As the evidence regarding the above matters unfolded, we were struck by the negative, and potentially negative impact such issues may have upon the interests of the public and upon the dental profession in general. It is for

that reason that we invite the College, perhaps through its Quality Assurance Committee, to consult with the Dean of the College of Dentistry with a view to securing the relevant facts and discussing avenues to address our concerns should it be determined some action be required.

Conclusion:

[43] In conclusion then, we make the following orders arising from the Formal Complaint against Dr. Maged Etman:

1. Dr. Etman not be licenced or otherwise permitted to practice dentistry in Saskatchewan until he meets the standard licensure qualifications.
2. Because general practitioners may deliver some or all dental services related to prosthodontics provided they have the knowledge and skill to do so, we direct that Dr. Etman not engage in the delivery of such services, including crowns, bridges, dental implants, and dental implant supported prostheses, and post-treatment services until he has completed courses or studies, acceptable to the College addressing all of those prosthodontic services and any related prosthodontic services.
3. Even though Dr. Etman may attain, or have attained, the licensure qualifications to practice dentistry in Saskatchewan, his entitlement to secure a licence and to practice dentistry in Saskatchewan shall remain subject to order 2 above, and until he has complied with the additional requirements we have ordered hereinafter.
4. Dr. Etman make restitution for the dental prosthodontic services incompetently delivered
 - a) to [REDACTED] in the sum of \$ 21,235.00;
 - b) to [REDACTED] in the sum of \$ 6,000.00; and
 - c) to [REDACTED] in the sum of \$ 8,711.95;
5. Dr. Etman pay the actual costs that will be calculated in accordance with Appendix A, which we attach to this decision, up to, but not exceeding \$ 72,000.00.
6. The College provide a report of the decision and penalty to all dental regulators in Canada.

7. The College publish a summary of the Formal Complaint and the decision on penalty in the College newsletter.
8. The College publish a summary of the Formal Complaint and the decision on penalty in Saskatchewan daily and weekly newspapers.
9. Once full reimbursement of the fees for service has been made to the complainants, and after Dr. Etman meets the licensure requirements established herein, the College may exercise its discretion to grant a licence to Dr. Etman provided he delivers financial information demonstrating it is reasonable to do so and agrees to terms for the repayment of the costs that are acceptable to the College. Default of any such agreement shall result in the immediate suspension of any licence so granted.

DATED at Saskatoon, this 13th day of November, 2015.

THE COLLEGE OF DENTAL SURGEONS OF SASKATCHEWAN DISCIPLINE COMMITTEE

per:

"Francine Chad Smith"

Francine Chad Smith, Q.C.
Chair of Discipline Hearing Panel

"Hilary Stevens"

Dr. Hilary Stevens
Chair of the Discipline Committee
Member of Discipline Hearing Panel

"Margaret Wheaton"

Ms. Margaret Wheaton
Member of Discipline Hearing Panel
and Lay Member of Council

"Raj Bhargava"

Dr. Raj Bhargava
Member of Discipline Hearing Panel

"Alan Heinrichs"

Dr. Alan Heinrichs
Member of Discipline Hearing Panel

APPENDIX A

	Date	Legal F.C. Smith	Legal/Robertson	Other Expenses	Per Diem/Travel
Per Diems					
Dr. Raj Bhargava	Feb 4-6/15				\$2,301.00
Dr. Hilary Stevens	Feb 4-6/15				\$2,301.00
Dr. Allan Heinrichs	Feb 4-6/15				\$2,301.00
Ms. Margaret Wheaton	Feb 4-6/15				\$300.00
Other					
Royal Reporting Service	Feb 4-5/15			\$826.88	
College of Dentistry (Radiology)				\$364.00	
Hilton Garden Inn	Feb 4-6/15			\$2,488.00	
Legal					
Francine Chad Smith	Feb 4-6/15	\$15,750.00			
Robertson Stromberg	May 1/13		\$1,325.04		
Robertson Stromberg	June 1/13		\$2,324.81		
Robertson Stromberg	Sept 1/13		\$44.95		
Robertson Stromberg	Oct 1/13		\$792.95		
Robertson Stromberg	Jan 27/14		\$44.95		
Robertson Stromberg	Mar 1/14		\$406.85		
Robertson Stromberg	May 1/14		\$308.95		
Robertson Stromberg	July 1/14		\$5,072.54		
Robertson Stromberg	Aug 1/14		\$440.00		
Robertson Stromberg	Sept 1/14		\$749.26		
Robertson Stromberg	Oct 1/14		\$128.08		
Robertson Stromberg	Nov 1/14		\$495.66		
Robertson Stromberg	Jan 1/15		\$9,484.79		
Robertson Stromberg	Feb 1/15		\$11,246.62		
Robertson Stromberg	Mar 1/15		\$11,177.45		
Robertson Stromberg	July 1/15		\$262.44		
Robertson Stromberg	Sept 1/15		\$132.00		
Robertson Stromberg	Oct 1/15		\$955.45		
Totals		\$15,750.00	\$45,392.79	\$3,678.88	\$7,203.00
Estimate Total		\$72,024.67			