tou landing the person appointed as telegraph operator cannot perform that duty, and his salary might very well be saved.

The assistant station agents at New Glasgow and Pictou may be dispensed with.

These are the only reductions which we can now indicate.

The responsibility of the officers and employees should culminate in the General manager, who should be responsible to the Department of Public Works for the efficient and economical working of every detail of the service, and in order that he may be able to perform his duty effectually, it is essential that every employee should understand that he holds in his hards the power of dismissal for sufficient cause.

As the chief officer is not charged with any responsibility as to financial arrangements, he is free to devote his whole attention to the practical details of working the road, and we see no reason for looking upon him in any other light than that of "General Manager," and as such he should be familiar with every department of the business intrusted to his

management

The Accountant, Traffic Superintendent, Storekeeper, Locomotive and Car Superintendent, the Road Master and Wood Inspector should be directly responsible to the General manager.

The Accountant will be responsible for the form and accuracy of all accounts connected with statistics and finance. Under him it will be necessary to have a clerk who will act as cashier, and whose duty it will be to receive and verify the accuracy of all remittances from agents, and to deposit them daily to the credit of the Receiver General.

A second clerk will act as Paymaster, and will pay all employees, on pay-rolls prepared and certified by the heads of the several branches of the service. A third clerk will check and revise all statistical returns, and 'each of these clerks will, under the accountant, keep such of the subsidiary books, and perform such other duties as are most consistent with their principal duties. It may be necessary to employ a fourth clerk who would be partly employed as secretary to the General manager.

In order to ensure a proper and efficient check on the transactions of the station agents, we propose that each of the clerks in the chief office, including the Accountant, shall in turn audit the agents' books, and that this audit shall be made monthly, but at uncertain intervals. We believe that this would have the effect of preventing the irregu-

larities which have heretofore been prevalent.

The traffic Superintendent's duties will not, under the arrangements now proposed, include the keeping of any accounts with the station agents. They will account directly to the Accountant. His duties will, therefore be restricted to regulating the running of the trains, the distribution of the rolling stock and fuel, and generally the practical management of the traffic, with reference to transacting most economically and expeditiously the business offered. His further duties will be to arrange the time tables for the consideration and approval of the General manager, and to suggest, by report, such measures respecting the tariff, or other matters connected with his duties, as he deems most likely to develop and foster the business.

Conductors of trains, and all train hands, except the drivers and firemen, will be responsible to the traffic Superintendent, and the engine drivers will also be responsible to him through the conductors, for their running time, and general conduct while on the road.

Including the terminal station at Richmond there should be an agent at each station. These agents should make their returns, as to finance and statistics to the Accountant

and remit the money they collect to the Treasurer.

As to the delivery of freight, the loading of the cars, the economical use of the rolling stock placed at their respective stations and the general despatch of the traffic business, they will receive instructions from the traffic Superintendent. For the due discharge of their duties they will be directly responsible to the General manager, but it will be the duty of the Accountant and traffic Superintendent to inform him as to whether their duties are promptly and accurately performed.

The agent at Richmond should be responsible for the whole business at that station. He will require the aid of one Entry and Receiving clerk, and also of a clerk for making up statistical and other returns, who may also act as Ticket agent at that station. He must also have the assistance of a chief porter and such under-porters as the extent of the

business may, from time to time, render necessary.

The engine drivers and all firemen and employees in the machine shop, car repa