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Have you a copy of the Canadian Engineer for February 21st, 1908, to spare? There's a month's extension of subscription in it for you.

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Any reader not wishing to bind their copy of the Canadian Engineer of May 1st, 1908, would confer a favour on us by returning same to this office, as the issue is completely exhausted.

MORE LIGHT REQUIRED.

If the people of Ontario are to know whether municipal ownership pays they must institute a uniform and systematic method of bookkeeping and independent audit in each municipality operating public utility plants.

The second annual report of the Ontario Municipal Board just distributed gives us much detailed information in reference to many municipal-owned electric light and power, gas works, waterworks, and telephone systems. From a total investment in electric light plants of \$1,716,667 a total gross income of \$454,644.20 is recorded. This is certainly a remarkable showing. Few, if any, companies operating such utilities can show such an income.

Upon reading the report one is lead to believe that only those municipalities which have been fairly successful with their plants have forwarded returns to the Board, for the report says: "Other officials frankly stated that they could not furnish the data required." It is not stated why they "could not," but one may infer that the information is withheld for one or both of two reasons: Either they have not the information available, or they are ashamed of the showing of their plant. It is these officials that "could not" that should be required to furnish information. Not until our information is more complete can we form any fair conclusions as to the success of municipalities as operators of public utilities.

Where municipalities cannot or will not furnish full and detailed information as to the operation, cost, and liabilities of the enterprises carried on by the municipalities the Municipal Board should have power to investigate and report. Provincial supervision and inspection of public utility plants is just as necessary as Provincial audit of the municipal treasurer's accounts.

When one commenced to study the detailed report of each station returned they are impressed with the lack of uniformity and incompleteness of the systems of bookkeeping followed by the different city treasurers. In some cases no attempt appears to be made to properly proportion the cost of each plant, sinking funds are not provided for, nor is anything written off annually for the depreciation of the plant. Nor is it possible to gather from many of the statements how much is paid in direct tax, as salary of officials, etc., that should be and should appear as a charge against the municipal plants.

The Government would be acting wisely if it were to provide the Municipal Board with funds that it might engage a chartered accountant, who, in conjunction with a consulting engineer, could work out a system of municipal bookkeeping that would enable us to judge of the merits of municipal ownership as a financial venture, and that would instruct municipal treasurers in preparing yearly reports understandable by the rate-payers.

INDUSTRIAL EDUCATION.

In the early days of our young country agriculture and lumbering were the principal industries. With the growth of cities and increase in population manufac-