

accountant's office, where it is handled by the "costs" department, but this part does not enter into my story.

Any material left over on any work should be at once returned to "stores" with a "credit" slip, showing the order number to which the same is credited. This is taken back into stores at value issued (if in good condition) or if same has been improved, the extra labour is added to value.

The handling of scrap material is also in most cases done by the stores department. Scrap iron, steel, steel and iron turnings and borings, copper, brass, rubber, rope, etc., being classified and stored at convenient points for loading, and when a sufficient quantity accumulates same is sold.

Brass turnings from brass finishing department are also disposed of in the same manner, or else remelted in your own foundry.

There are certain materials used in all plants which cannot be kept directly under the eye of the storekeeper, and he has to depend on the other departments to give the necessary orders when using same. This embraces lumber, coal, coke, etc. Now workmen seem to have the idea that because it is all company's material they are at liberty to use same at their pleasure without putting through the proper account, which in their minds is really "red tape." The workmen should have their minds disabused of this idea, and should be carefully instructed on this point.

Some of those present may remember a paper which was given to this club by Mr. Alfred Tory, General Storekeeper, G.T.R. System, London, Ontario, in October, 1908.

Among other interesting things he gave us a list of the numerous qualifications required of a railway storekeeper and as these are also applicable to the storekeeper of any of our large plants, I think the repetition will not be amiss. They read as follows:

"A railroad storekeeper should be an integrate part, a cog in the wheel of the system by which he is employed.

"He must possess 'tenacity' and a faculty for concentration, etc.

"It is his duty to familiarize himself with all classes of material, and have a general knowledge of all classes of railroad material and be familiar with its composition and construction.

"It is his duty to supervise those under him to produce the best results.

"He must make himself thoroughly familiar with his base of supplies, etc.

"He must study the requirements of the territory depending upon his storekeeping for supplies.

"He must study the best interests of the company, using