He has also under him two District Superintendents—one, Mr. Luttrell, stationed at Moneton, and the other, Mr. Busby, at Truro. Their salaries are respectively \$2,200 and \$1,600 per annum, making an aggregate of \$3,800. They, in fact, work the line and trains.

There are then an Assistant Superintendent and General Freight Agent, Mr. G. Taylor, who has two clerks under him, their aggregate salaries amounting to \$3,400;

The Accountant's office, consisting of the Chief Accountant, Mr. Foot, and two clerks, with an aggregate salary of \$3,600 a year;

The Audit office, consisting of the Auditor, Mr. Wallace, and six clerks, with an aggregate salary in the whole office of \$4,620 per annum.

There is then a Paymasters' office. The Chief Paymaster, Mr. McCann's salary is \$1,800 per annum, and he has two assistants. The aggregate salaries of this office amount to \$3,600.

There is then a Cashier, Mr. G. Ryan, and an assistant—the aggregate salaries of the two being \$1,800 per annum.

In the Stores Department, which includes the men in charge at Moncton, Richmond and St. J. 'n, and those in charge of the tickets and stationery, and the fuel department, there are seventeen persons, with an aggregate salary of \$10,463 per annum. Mr. Sadler is chief store-keeper.

In the Engineers' a partment there is the chief engineer, Mr. MacNab, with a salary of \$2,400, two assistant engineers and a clerk—the aggregate salaries of the whole four amounting to \$5,760 per annum.

In the Mechanical Department, there is the Chief Superintendent, Mr. Whitney, with a salary of \$1,800 per annum. He has six clerks in his office.

There is also a locomotive foreman at Halifax, with a salary of \$1,400, and two clerks, with salaries amounting to \$700 per annum.

This makes the total of the Mechanical Department at Moncton and Halifax \$8,050 per annum. This does not include the foremen at the different out-stations.

The aggregate of these salaries amounts to a total of \$52,333 per annum, and this may be taken to represent the cost of managing the railway.

Second,—I will now proceed to deal with what I found upon an examination of the different departments.

The General Superintendent has full charge of everything connected with the

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