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subscribers. Beverley, 8 subscribers. Cottingham, 9 subscribers. The two latter exchanges have only just been brought into operation.

The number of telephones working is 1,460.

The number of residence telephones is 306.

The number of business telephones is 883.

There are no party lines.

There are 160 extension telephones.

The tariff is: Business telephones, £6-6-0 (\$30.70) per annum for the first, £5-15-0 (\$28) for the second. Residence telephones, £5 (\$24.35). Extension telephones, £1 (\$4.87).

Measured rates: £3 (\$14.61), and one penny (2 cents) per call. These charges cover service anywhere within the licensed area. The service is continuous. The charge to non-subscribers is one penny (2 cents) per conversation of five minutes.

The long-distance charges are roughly, 3d per 25 miles to any point within the United Kingdom.

The lines are metallic circuit, copper underground, bronze overhead.

All lines are underground, except the spur into the subscriber's office from the distributing point.

£30,000 (\$146,100) has been the capital outlay to date.

The system has only been working six months. Print of the accounts to March 31 last sent herewith.

Three and a half per cent interest is paid on capital.

Two and three-quarter per cent is provided for sinking fund.

About £30 (\$146.10) is paid, per annum, for way-leave privileges.

The wages paid per week are: Foreman, 35s (\$8.53); instrument men 25s (\$6.09) to 30s. (\$7.31); wiremen 25s. (\$6.09) to 28s. (\$6.84); operators from 7s. (\$1.70) to £1 (4.87).

The central switchboard cost £3,000 (\$14,610). Present capacity 2,000 lines, ultimate capacity 5,000 lines.

The sub-exchange switchboards cost £55 (\$267.85) each.

Subscribers' wall telephones cost 48s (\$11.71) each.

Subscribers' desk telephones cost 50s (\$12.18) each.

The price of other material is: Wire £90 (\$438.30) to £95 (\$462.65) per ton of 2,240 pounds. Cross-arms 1s 6d (36 cents) each. Insulators and pins 6d (12 cents) each. Duct pipe for cables 9d. (18 cents) per foot.

We cannot give actual figures, but National Telephone Company's directory shows roughly 3,300 subscribers, both before we started competition and now. Practically the whole of our subscribers were once subscribers to their system, but have now left, and their list has been kept up by supplying party lines for the sum of 25s (\$6.09) per annum.

We have local inter-communication with National Telephone Company's subscribers, and also through the government trunk lines to any other system in the kingdom.

We cannot give the exact number of subscribers using both systems, but it is almost negligible.

Toll charges are collected by means of monthly accounts.

No. 151b,

OPENING OF THE HULL (ENGLAND) CORPORATION TELEPHONE SYSTEM, ON NOVEMBER 28TH, 1904.

The object of the Hull corporation in establishing a municipal telephone service was two-fold—1st, to provide a much cheaper service, and so place telephones within the reach of a larger number of users, and, 2nd, to introduce a more efficient service.