proved before the Parliamentary Commission that a man thought it was a promotion to go from a \$1,200 position where there was no pension to a \$1,000 position with a pension, so here, where the Government paid one-half the cost, it would be a promotion to go from a \$1,200 position without a pension to an \$1,100 position with a pension. But still as the employee would pay one-half and the Government the other, they would both have a common interest in the fund and the evil would not be as great as under the British system. I would rather see the salary increased to a good part of the contribution and have it all come out of the employee. Then you could have it fixed on an absolutely scientific basis. If the Government contribute a part and the employees contribute part then it is not scientific but only half so. I find everywhere we go that this matter of efficiency is blocked by want of a pension system. The mayor of one of our cities said to me: These labourers are not worth half a day's pay, but what are you to do? The sentiment I think is immensely exaggerated. Many of these men have sons, some of them in the Government employment; many have laid up money and their sons can support them and not many of them would go to the poorhouse. But still the sentimental consideration is very difficult to overcome and it is difficult to devise any efficiency system that will meet this position. One plan suggested is that they should be graded according to the work they perform—\$2.50 for a full day's work; \$2.00 for four-fifths of a day's work, and so on. Then there would be some spur to compel that man to do this work. He would say: I am going to get that \$2.50 although I do not do the work. And so he becomes more and more lazy and inefficient because he knows that the man does not dare to turn him out. But if he felt that while he could not do the full day's work he could do two-thirds or threequarters of a day's work and would be paid in proportion, he would at least keep up to the two-thirds or the three-fourths according to his ability and devotion. I think it is hard to get the public to appreciate that, and even then there is the difficulty of measuring the work done, the extra inspectors and the cost of measurement of work. Taking it altogether it seems to me that the cheapest and best way is to get a scientific retirement benefit system which will get rid of men in an honourable, just and fair way that will be humane and at the same time make the Service attractive.

The CHAIRMAN: I should like to see emphasis put upon two phases that have not been especially brought out to-day as essential to the success of a superannuation plan: One that the Government shall begin forthwith upon the adoption of such a plan; ought to contribute to the fund from year to year just as the employee contributes, so that the load shall not rest upon any one generation and the fund be ready for its distribution when the time comes; and the other that a Government must plan for a proper investment of the funds so that they shall produce their increment just as funds are used by an insurance company.

WHEN WE WERE BOYS.

Willie's composition on soap: "Soap is a kind of stuff made into nice-looking cakes that smells good and tastes awful. Soap pieces always taste the worst when you get it into your eye. My father says the Eskimos never use soap. I wish I was an Eskimo."—Christian Intelligencer.

A GOOD ONE FOR 1916.

Intrepid Widow: "Speaking of conundrums, Mr. Slocum, here's a good one. Why is the letter 'd' like a wedding ring?"

Procrastinating Bachelor: "Oh, I'm no good at conundrums."

Intrepid Widow: "You give it up? Why, because 'we' can't be 'wed' without it."—Pearson's.