necessary for him to know even how many gallons of ink the Company used during the year, or how many dozen pens or pencils were used this year in excess of last, the man in charge of stationery and office supplies can provide the data at short notice. There is a special vault for such supplies and current records, and in conjunction with it is a large basement vault where all records and vouchers for the business of previous years is stored. Stationery and printing being one of the large expense items, the same strict account is kept of it as is kept of every other loophole for possible wastage of office energies and resources.

ted and what grade it had been given. He had forgotten the car number. The Manager of the Grain Commission Department referred at once to the "Ship-pers' Card File," which is kept alphabetically under stations and provides a record of every car shipped to the Com-pany by each farmer during the past several years. From among the cards under "Emerson" he picked Mr. Farmer's card and noted the last number shown: this number was not the car number but merely a reference or provisional number. Going to the car leaf book, which contains a leaf or sheet giving all information required in connection with any shipment, the Manager

turned over until he came to the page which bore the same number as appeared on Mr. Farmer's card. From

lt passed

appear to be over-

