J. J. Wright: We have to make exceptions; we sell our light in Toronto very much in the same way that the huckster sells his fish or the farmer his potatoes, we get all we can for it; and we regulate our rates by the amount consumed, by the number of hours that the consumer burns his light, and we a ake an estimate very often in each case as to what the rate shall be. This applies more particularly to flat rate customers, of which we have a large number. It is quite as much in order for us to go to a man's premises to make an estimate from the information he gives us and from the knowledge we have of his business and his probable requirements, of the amount of light he is going to use, as it is for a carpenter when he gets a specification for a building; he comes and reads over that specification and looks at the general plan of the building, and what extras there may be, and he estimates what that is going to cost him, and what profit he is likely to get out of it. We go and make a general estimate from our knowledge of the business and from the knowledge of their requirements as to what we can afford to do. the plan to work very well. We have very severe competition from the gas people; gas in Toronto is 90 cents per thousand, and that makes it interesting for the electric light people. But I started out with the assumption that we have got to have this business, and if we can't get it at one price we have got to have it at another. I find that works pretty well. As customers become undesirable we drop them off. We have a check meter on all the flat rate customers, and if we find they are abusing our generous confidence we tell them so, and give them a hint that if they want to get a renewal of the contract they will have to moderate their transports or they will not get it again, and that generally brings them to time. So in that way I don't think we lose as much by the flat rate as is commonly supposed.

Mr. Henderson: The two rate system in Hamilton has met with great success. Where we have lost a customer through the gas company, and have had his records of a year's consumption, we have approached the man and made a flat rate with him in this way, by taking the readings for the previous year, and where he was only getting a discount of 25 per cent, we would make it 3311, and at the same time making it an inducement to him to reduce and keep his lightingrate down, whereas before with the flat rate he We have got quite a number of hat way. This summer we purpose used it extravagantly. our customers back in that way. going in for window lighting, placing them at a fixed rate, and the contract will be that he is to burn the lights until half-past ten or eleven, as the case may be, and then we will have to switch the whole system off. In that way it will illuminate the town and make our light more popular, and be a splendid advertisement for the business nien. On the first of May this year we increased our discount on resi dential lighting, and so far we have received quite a number of customers through it, and in that way, in the course of a few months our residential lighting will increase very largely through the additional discount. We make our residential discount 40 per cent., it has been 25 per cent. heretofore.

The President: It is now a quarter to twelve and we have several more papers tobe read, and and we are to be back here at half past two; I thought, however, it might be proper to take the necessary time to read another paper, and as the one I have in mind is almost in the same line as the matter we have been discussing, that is, having reference to rates and so forth, and is non-technical, whereas the others are somewhat technical, we might have this paper read just before we close this session now, and after dinner we will be able to discuss it. Before Mr. Hart reads his paper I would call upon some of the members of the Association to express the very earnest thanks of this Convention to Mr. Dion for his paper.

Mr. J. J. Wright: I have great pleasure in moving that the thanks of the Association be tendered to Mr. Dion for the very able and interesting paper he has read on this question.

Mr. Gossler: I, in seconding that motion, would like to call the attention of the Association to the great detail that Mr. Dion has brought out in his paper, and the great value that it certainly must be to anyone who looks over it carefully, I take great pleasure in seconding the motion.

The President put the motion, which, on a vote being taken, was carried amid applause.

Mr. P H. Hart at this point read his paper entitled

"Central Station Accounting from a Business Standpoint." (See page 163.)

The reading of this paper was greeted with applause.

Mr. Hart: The various forms that I refer to in my paper are here for your inspection, and by an examination and inspection of them I think you will grasp the meaning of the paper much more readily.

The President: It is now nearly ten minutes after twelve, and the next session will begin promptly at half past two. Are you desirous of spending a little more time before we close this session?

Mr. A. A. Wright: Will these forms be published?

The President: They will be published.

Mr. Leyden: I don't see that we can discuss this paper very much without havingthe forms before us, because the forms are the substance of the paper; Mr. Hart has outlined his general ideas, but the details are not given in his paper and we can't discuss it until we see these

The President: Suppose we spend a few moments in circulating them around.

On the suggestion of the President the forms were inspected by the members present, after which the President declared the Convention adjourned until 2:30 p.m.

AFTERNOON SESSION,

The President in the chair called the Convention to order and said: Gentlemen, before we take up the discussion on Mr. Harr's piper, I think it is desirable to announce now the names of the officers proposed by the nominating committee. The election of officers will take place to-morrow morning, it will be the first order of business so that you will have before you between now and then, the names of the officers the nominating committee have thought advisable

to present for your votes:

"For President, Mr. A. A. Dion, Ottawa; for 1st Vice
President, Mr. Geo. Black, Hamilton; for second Vice
President, Mr. P. G. Gossler, Montreal. Of the old board of the Executive Committee the five to be re-elected are Mr. J. J. Wright, Toronto; Mr. A. B. Smith, Toronto; Mr. O. Higman, Ottawa; Mr. E. E. Cary, St. Catharines and Mr. John Carroll, Montreal; the new members of the Executive Committee to be, Mr. D. R. Street, Ottawa, Mr. W. H. Browne, Montreal, Mr. A. Sangster, Sherbrooke, Mr. J. F. H. Wyse, Brantford, and Mr. B. F. Reesor, Lindsay."

The President: This is purely and simply in the way of an announcement. Now for the question of Mr. Hart's paper.

Mr. Dion: Mr. President, Mr. Hart gives an account in his paper of how orders for work of various kinds are issued and I would like to ask him if he experiences any difficulty on account of these orders being mislaid by the men who handle them, or whether he has any system of keeping duplicates of orders.

Mr. Hart: I might say for Mr. Dion's information, that when an order is issued a duplicate of it is filed away. orders are all in book form, the original is taken out; a perforated form is taken out and handed to the man, and the book is filed away serially, a record of unfinished orders is also kept and checked up so that any unfinished order can be checked and called in, and the reason why it is not completed seen.

Mr. Street: The statements in Mr. Hart's paper might almost be taken as a suggestion from him that there should be a committee appointed to standardize the system of accounting throughout Canada; I think this certainly would be excellent, although it might take three years to There is one committee now, it might come under the head of one of the present committees, the committee on statistics; possibly they might consider this. It seems to me this is something that is wanted very much. It would give the smaller companies, in fact, every company, a chance of comparing the particular branches of expense and the particular branches of revenue. At present now, for instance, one company cannot tell very well, supposing he has several hundred lights installed, whether he is getting sufficient revenue from those lights as compared with some other company, and there must be a reason for the difference; the expenditure may be two or three times as great in one company sa in another. If there was some systematic way of distributing the revenue expenditure among all the companies this comparison could be arrived at. I don't know whether a motion to that effect is in order?

The President: A motion to appoint a committee for