for heating their own dinner and opportunity to obtain at least cocoa or tea as they may require it. In some of the Industrial Canteens which are registered as clubs, beer is also on ready sale and is consumed in moderate quantities under rational conditions. The poor cooking at home, the double journey thither when the workman is already tired, to get the meal, and the haste with which it is frequently eaten, have all been cogent arguments to decide that a comfortable lounge in the public house near-by with a little bread and lots of beer is to be preferred to longer peregrinations in search of other food. In certain cases, where the private firms were unable to bear the entire cost of erecting a really good canteen, the British Government allowed a rebate on the excess profits tax to be devoted to this purpose. The canteens are, wherever possible, controlled by the workpeople themselves with the aid of a welfare supervisor.

Many private firms have testified to their great value and the third memorandum of the "Health of Munition Workers Committee" reports highly of the benefits derived from the establishment of the Industrial Canteen, and states among other things that "the Committee have been impressed not only with the improved nutrition manifested by the users of the canteen, but by a lessened