were purchased by these companies and the treated ties formed less than one per cent of the total. Oak and cedar ties were imported in the largest quantities, together with all the hard pine, beech and maple. Of the oak ties reported 9.3per cent were treated, as were all the imported beech and maple ties.

The only western species reported were red cedar, Douglas for and western larch. These companies paid, on an average, 16 cents a tic more than the steam railways. This price was an increase of 8 cents over that of 1912, increasing with the cedars and with oak. All the other woods showed decreases in average cost.

PRESERVATIVE TREATMENT.

In Canada is 4913 about 10.0 per cent of the cross-ties purchased by both classes of railw zs were given a preservative treatment to retard decay. The practice is a fairly recent one, as is seen by the fact that in 1910 practically no ties were treated at all, and that the percentage of treated material has increased steadily since that time. The treatment, under present market conditions, is most profitable when applied to the harder, stronger woods that if used untreated would decay before the end of their mechanical life.