there are twenty five of these dining rooms, in addition to the central depot, which I visited first. Many of these are much larger establishments than the original one, being capable of accommodating at one time from 300 to 500 persons, while others again are smaller, according to locality. Mr. Corbet, in 1862, when the success of his movement was beyond a doubt, thought that twenty establishments opened in the different districts of the city would be ample for its wants. It is now estimated that from thirty to forty will be required.

Everything connected with the enterprise is conducted on uniformity of operations. The rooms are all furnished in the same way. Cash is paid for everything. The best articles are purchased and at first hand. The best wages are paid for all the labour needed, and the comfort of those employ-

ed is made a prime consideration.

I fully satisfied myself by personal observations and by the statements of unprejudiced persons, there is nothing whatever in the conduct of the establishments, either in the manner of employees, in attempts to establish rules, in the articles supplied so far as the *cuisine* goes or in the manner in which they are served, to offend the most fastidious habits.

In the earlier days of the enterprise the various establishments conducted the necessary cooking, each by itself. It was soon evident that great saving might be effected by establishing a central depot, which should be essentially for cooking purposes. To make this a success it would be necessary to perfect a system of rapid distribution, supplemented of course by providing at each dining room means of keeping warm and palatable the viands thus prepared. The central depot has been in operation about two years, and is highly successful. It was built for the purposes, and cost for the building. So about £2,000, and with the ground about £5,000. It is in a central and accessible part of the city.

In the twenty-six establishments or depots now in operation, about two hundred and twenty persons are employed, of whom twelve or fifteen are at work in the central establishment. There is a superintendent, to whose energy and ability much of its success is due. The bookeepers assist him. Six light spring waggons are kept in constant use. There are three bakers, an engineer and a chief cook, with a number of female assistants. In the dining room none but females are employed. About one hundred are thus engaged. At the cooking depot are cooked the joints, the soup, Scotch broth. collops, bread pastry and the puddings sold in The soup, &c., is taken to them in dining rooms. large cans ( the vehicles being so hung as to prevent slopping as much as possible), the meat is placed in hot closets, and with the bread, &c., all is taken in the covered vans. At each dining room is a kitchen, wherein the vegetables, tea and coffee used are cooked, and in the halls themselves are stoves, steam tables, urns, and &c., on and in which everything is kept in proper condition. Take, for instance, that peculiarily Scotch dish, whose praises Burns sung so affectionately, as

"The halesome parritch, chief of Scotia's food."

it is only to be obtained in the highest perfection when cooked in large quantities. It is commonly

used for breakfast, and the depots do not undertake to furnish it of prime quality after half-past ten in the morning. The same rule applies as forcibly to the preparation of soup, the excellent broth, another Scotch dish, or the collop, a sort of hash, I believe, which is also peculiarly national, and to the bakery and preparation of the joints. It is also quite upparent that the amount of waste is reduced by this system to the minimum. In the central kitchen there are thirteen boilers, each capable of holding one hundred gallons, which is about what is used daily. Seven hundred pounds of meat is daily consumed in the preparation of these soups and the joints used. About three thousand small rolls or half-penny loaves, from sixty to eighty quartern (four pound) loaves, and several hundred great pies of apple and other fruits are daily baked at this depot. The average number of customers daily at the different dining halls is from ten thousand to twelve thousand. The amount spent by each will average about three pence, or in our currency six cents. That will give a daily receipt of about £132.

The rent paid for the buildings used is about £2, 700 annually. The wages disbursed in the same period will be about £3,000. The employees all receive food, of course, and about one-third of the females are lodged in one of the depots also,-it being a rule of Mr. Corbet that they shall either live there or live at homes of their own. The average annual wages of the women will be about £15. Add to this their food and lodgings, with the fact that the money will buy at least one-half of wearing apparel more thanthesame amount in America, and we shall see that the average wages paid wilk not be less than a dollar a day. Each establishment is under the general control of a matron, the chief woman in charge of different "flats," the cashier and counter woman, the waiters and the kitchen girls, each receive compensation adequately graded, and each receives-what to any one who knows the circumstances which surround female labour in all great cities is a great desideratuman abundance of good food. All are paid monthly.

The monthly expenditures of this great enterprise amount to about £2,700. The monthly receipts amount to about £3,500. The books are made up and balancod at the end of each month. There is a regular pay day, on which all accounts are required to be presented and are then settled. These figures show an increasing profit. The endeavour is constantly made to obtain new appliances for economy without deterioration of quality. The superintendent is now endeavouring to hire or purchase a farm at some convenient locality, on which the vegetables can be raised and the dairy be maintained. It now takes the milk of one hundred and fifty cows daily to supply the establishments.

It is evident from the foregoing figures that the enterprise of Mr. Corbet returns a handsome profit. All such returns (not counting the beforementioned five per cent on capital expended) is used for charitable purposes. The enterprise has been in operation for precisely seven years, and has returned a profit of about four thousand pounds (£4,000) of which already \$3,500 have been distributed to various charitable objects.

Mr. Corbet considers that he has succeeded completely in the object at which he aimed. There is