few manufacturers realize that more money can be wasted in the boiler room than in any other part of the shop. With poor conditions 45% of the boiler's efficiency can be wasted. Under the most favorable conditions only about 68% of the heating value of the fuel can be utilized, and with an indifferent man in charge of the boiler and the same in a dirty condition the percentage is greatly diminished, sometimes it is as low as 25%. In cases where the belts and pulleys are not kept in good condition and the plant is in a general run-down condition it is only possible to utilize about 6% of the heating value of the coal in actual delivery in power at the machine which goes to show the saving that good efficiency will effect. If you follow this paper right through from top to bottom, to my mind you will find it such a thorough one along these lines that it does not leave much scope for questioning.

Mr. J. Herriot,-

I would like to ask Mr. Westbrook, in his course of study, along what lines has he found this efficiency most applicable to the Stores Department of a plant. The speaker touched upon the question of time lost through mechanics going for tools, etc.; take the small bolts, split pins, cotters, etc., are they treated in the same way.

Mr. Westbrook,-

I don't think I have paid a great deal of attention to the

question of efficiency of the General Stores Department.

One point, however, is this, as a rule I find that the storeman whose duty it is to hand out material to shopmen on receipt of the yellow slip does not know the value of the different articles which he is continually handling. I have been in a number of shops, but never could I find out from this man the cost of the articles. The chief storekeeper, of course, can always tell me, but I think if the man who supplies the material to the shopmen knew the value of same, he would be more liable to effect the saving that it is possible for him to make through economy.

Mr. Herriot,-

I agree with the speaker there; I think that is a very good point. As a rule in the majority of stores the bookkeeping end of the work is carried on by a separate set of clerks, and they are therefore the ones who are in a position to learn the prices of material. The same point is of course applicable to the shop men. When they drop a cotter pin on the floor they will generally take a new one up and let the old one go, thinking