Having now presented you with the foregoing brief statement of facts, setting forth not only the feasibility but importance of the proposed rail-w.s, I beg, in conclusion, to subjoin the following table of grades and estimate of costs:

TA	RLE	OF	CP.	ADES.
	DLLE	O.	GR	ADES.

Leve	1					••••••	35	CH8.
Near	lv le	vel. l	ess t	han 5	feet r	per mile,	22	40
Unde	er 10	feet,				******	40	10
						le,		
**	15	64	20	"				
46"	20	*	25	"	16		9	20
"	25	**	30	"	**			
		_						_
	- 3	rom	Deta	oit I	liver t	o Simcoe	154	-00

ESTIMATE OF COST.

Right of Way, including Depot Grounds,	8 75.000	00
Fencing,	98,500	00
Clearing and Grubbing.	75.000	00
2,250,000 yards of Earth-Work, @ 15 cents,	337,500	00
Bridges, Culverts, Cattle-Guards and Road-Crossings,	175,000	00
Superstructure, including 6 miles of Side-Track,	1,280,000	00
Ballasting.	125.000	
Station-Houses, Workshops and Machinery,	84,000	00
Add 10 # cent. for Engineering and Contingencies,	225,000	00
Station-Houses, Workshops and Machinery, Add 10 # cent. for Engineering and Contingencies, Rolling Stock,	425,000	00
	\$2,900,000	00

The above estimate is sufficiently liberal to cover the entire cost of a first class railway, including rolling stock, to consist of twenty locomotives, twenty first class passenger cars, one hundred freight, and a sufficient number of platform, gravel, and hand cars. Add to this, say \$600,000 to build and equip the extension from Simcoe to Dunnville, and you will see that \$3,500,000 is the capital required.

Most respectfully,

Your obedient servant,

WILLIAM WALLACE, Engineer.

You will see by the map referred to, that if the Great Southern and Goderich lines were completed, that portion of the distance from Dunnville to Fort Erie would form a grand avenue to the mouth of the proposed tunnel, and thence to the depots of the New York and Boston lines in your city. That these lines will be completed may be looked upon as a fixed fact, as it is quite evident that the general prosperity of the country demands them.

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