

By this process the relative interests, or amount of capital chargeable to St. John and Portland respectively, would be for

St. John— $\$158.46 \frac{63}{100} \times 3878$ families,	.....	\$614,509 05
Portland— $158.46 \frac{63}{100} \times 2357$ “	.....	373,490 95
Total cost,	.....	<u>\$988,000 00</u>

2nd. *By debiting each place with the cost of its own distribution and its proportionate per family share of General Expenditure on account of land and water rights, leading mains and reservoirs, and unused stock on hand.*

This is found by dividing the whole outlay of a General character by the whole number of families, as before, or \$613,402.95 by 6235; and is $\$98.38 \frac{6}{100}$ per family.

By this method the capital chargeable to each place would be for

St. John—Cost of distribution,	.....	\$241,599 80
$\$98.3806 \times 3878$ families,	.....	381,519 95
		<u>\$623,119 75</u>
Portland—Cost of distribution,	.....	132,997 20
$\$98.3806 \times 2357$ families,	.....	231,883 05
		<u>364,880 25</u>
Total cost,	.....	<u>\$988,000 00</u>

3rd. Another way by which the relative interests of St. John and Portland may be approximated is through the *cost of their respective distributory services.*

For instance, the *whole cost* of this service was, on the 31st day of December last, \$374,597.05, and of this amount 64.50 per cent. belonged to the City and 35.52 per cent. to the Town.

Applying these percentages therefore as measures of the relative interests of St. John and Portland in that part of the outlay which does not belong to local distribution, the City