From 165 miles to 168 miles at the lower end of the Lake of Bays the work will be easy, there will not be any sharp curves required to keep the line on a surface almost level.

From 168 miles to 172 miles the line will bejchiefly in beaver meadow; and tamarac swamps. From 172 miles to the lower end of Devine's Lake, at 175 miles, the line will pass over rougher country, and there will be some heavy work near the lake. The line crosses the stream out of Devine's Lake, at the foot of the lake, and keeps rather rough, side hill going down a grade, of one in 100 for about three miles to the Village of Port Sydney, on the Muskoka river, at the foot of Mary Lake. There would be one heavy cutting on these three miles at about the middle of them. From Port Sydney to the 185 th mile the ground is good not requiring any expensive works. I estimate the cost of this section at rather more than the modified rate for Contract No. 1, and at a mean between the rates for Contracts Nos. 1 and 9, namely, $\$ 12,000$ per mile. There will be across the east branch of the Muskoka river, at the lower end of the Lake of Bays, a bridge with three spans, each of 100 feet. The bridge will be low, and on a good gravel foundation, if not on rock. I estimate the cost of this bridge at $\$ 38,300$.

Another bridge of the same spans but of lower heightand built on rock without cofferdams or pumping, will be built across the main Muskoka River, at the outlet of Mary Lake-and this I estimate at $\$ 26,000$. A smaller bridge at the outlet of Devine's Lake, to be built on rock, and another at the outlet of another lake at 182 miles, I estimate together at $\$ 10,700$. I accordingly estimate the average cost of the whole section of twenty miles at $\$ 15,700$ per mile.

Of the next section of twenty miles the first five will have light work as there is a great deal of flat land on them, but the sixth mile will have heavy cuttinga-then follow four miles of lightly rolling country, and three miles more partly in flat meadow land, and partly on side hill in the valley of a small stroam. The remaining seven miles will have easy work, as the line runs for the most part through a long flat valley, partly open meadow, and partly timbered, and then along the straight low shore of a lake. Although the work on the sixth mile of this section is heavier than any on the same length of Contract No. 9, the works on the remainder of the section will be somewhat lighter than the average of that contract, and I therefore estimate the cost of this section at the modified rate for Contract No. 9, namely, $\$ 15,000$ per mile. But at 190 miles there will be a high bridge, requiring a clear opening of fifty feet, and a height of about fifty feet. This bridge will be built on solid rock without difficulty, and I estimate its cost at $\$ 33,500$. Another bridge, with the same clear opening, but a much less height, will be required at the crossing of the Rosseau River at 195 miles. This bridge I estimate at $\$ 22,200$; and I accordingly estimate the average cost of all the work on the section at $\$ 17,800$ per mile.

From 205 miles to the terminus of the railway at Parry Sound, a distance of twenty miles, there will be at different places very easy work for an aggregate length of eight miles or more, the work will be as easy as the lightest portions of Contract No. 1. But between the 207 th and 210 th miles there will be some rather heavy side hill work on a grade descending one in 100. Afterwards about the 217th mile, at what is called the Serpent Rapids, there will be a deep cutting and high embankment, but both will be short-not more than 350 yards from the beginning of the cutting to the end of the embankment. The cutting will be about 15,000 cubic yards of rock. Almost immediately after this, the line rans for less than 150 yards along the face of very steep rock, lying in large and comparatively loose masses, easily blasted. This is something like the large rock on the face of Bic Mountain, on Contract No. 5, of the Intercolonial Railway; and the roadway will be made by blasting about thirty feet deep in this rock. On both sides of this rock for a total length of about 500 yards, the line will be an ordinary side hill, sloping trane versely about four to one. There will be very little curvature where this heavy work will be, but the grade will be one in 100 for about one and a half miles. This heary work and steep grade are in consequence of the Serpent Rapid in the Seguin River

