1. The rates at which the cost of the different classes of works are calculated are those of the contract, with the exception of "subsequent fillings in earth when trestle-work is used in the first place;" this is calculated to be done at 20 per cent. less than the contract price for earth filling.

2. Earth slopes are taken at $1\frac{1}{2}$ to 1; rock slopes at 1 to 1.

3. Rock in *situ* is to rock in bank as 2 to 3.

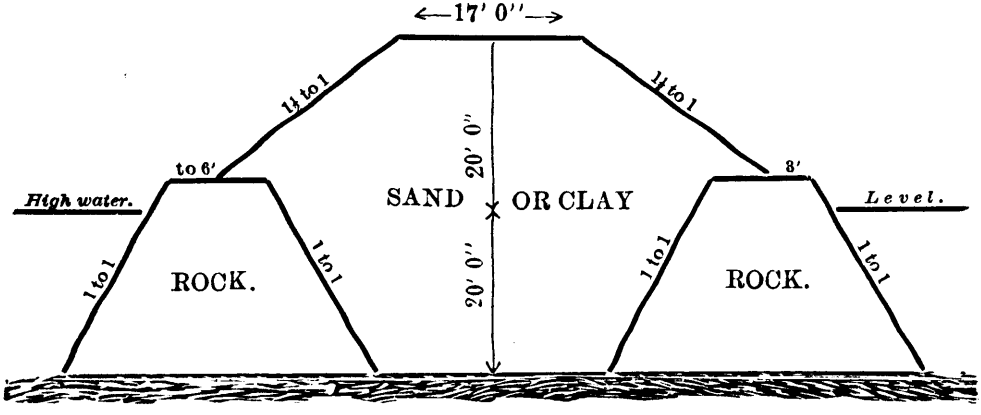
4. Earth in *situ* is to earth in bank as $1\frac{1}{9}$ to 1.

5. Round timber, or the lowest priced, is supposed to be used in all "bents;" square timber, or the highest priced, is supposed to be used in all "superstructure."

6. Keeping the five heads above in view, the relative cost is, per lineal foot:—

Trestle-work.	Earth bank.	Rock bank.	Height of embankment.
$10 02	$4 25	$18 30	10 feet
10 96	14 27	50 16	20 do
13 38	28 24	95 56	30 do
16 25	46 76	154 52	40 do
20 38	69 84	227 04	50 do
21 18	110 70	353 39	65 do

Figure No. 1.



Rock sides, earth core and top cost per lineal foot.....$100 25

Figure No. 2.