

I may remark, that no credit is given in the Accounts to either Division for carrying the Mails, for the reason that no definite arrangement, with regard to the amount to be charged, had been concluded with the Post Office Department, up to the close of the year.

The Canadian rate for this service is \$30 per mile of Railway per annum, if by day, and \$40 if by night.

The Accounts omitted, if credited here at this figure, would stand as follows:—

Conveying the Mails, between Shediac and Moncton, 17 miles for one year, exclusive of the Winter months, say from June 1858, to 31st October, 1859, @ \$30,	£127 10 0
Conveying the Mails between St. John and Ossekeag, 23 miles, for five months, say from 8th June to 31st October, 1859, @ \$12½.....	71 17 6
	£198 17 6

Which would be equivalent to an increased Revenue of something more than 1 7-10th pence per mile run, for Shediac, and a fraction over 58-100ths of a penny per mile run for St. John.

The Statements E. F. G., at the credit of "Revenue" shew a monthly summary of the Traffic Receipts for the past year.

The credit for "Locomotives and Cars" is made up of charges against Contractors, and Construction, per Account rendered, for the use of these machines during the past year.

For an Engine and ten Platform Cars, the average rate is £5 per day, where "found" by Contractor, or £7 10s., the Railway furnishing necessary supplies; which may be considered very low, particularly when the state of the Road over which Construction Engines are sometimes made to work, the high rate of speed at which they run, and consequent wear and tear to machinery, is taken into consideration.

The following extract from a letter, which I have received from a gentleman well acquainted with Railway management in Canada, will suffice to shew the rates there charged:—

"On the 'Grand Trunk,' the last two years, we charged \$32 per diem for a Locomotive, finding men, oil, tallow, waste, fuel, and water; and forty-six cents per Car, either Platform or Ballast; the day to be twelve working hours; every two and a half hours beyond that being taken as a quarter of a day extra. The 'Buffalo and Lake Huron' charge the 'Welland Railway' \$35 per diem for an Engine, the B. & L. H. finding men, oil, tallow, &c., but the 'Welland' wood and