

Or putting it in another form, as follows, the result would be, estimated cost of completing now the banks with earth instead of trestlework :—		
Earth 1,433,281 cubic yards @ 37 cents.	\$530,313	97
Timber in culverts.....	20,030	75
Permanent structures.....	70,000	00
	<u>\$620,344</u>	72
Trestle-work done away.....	361,856	61
		<u>\$258,488</u>
Suppose trestle-work put in now at a cost of	\$361,856	61
And that it would last 10 years before being replaced by earth, 1,433,281 cubic yards @ 28 cents.....		
	401,318	68
To which add timber in culverts.....	20,030	75
do permanent structures.....	70,000	00
		<u>\$853,206</u>
Add 10 years simple interest at 5 per cent. on \$361,856.61		
trestle-work.....	180,928	30
		<u>\$1,044,134</u>
		<u><u>\$1,044,134</u></u>
If for purposes of comparison, 10 years simple interest at 5 per cent. per annum be also added to present increased cost, on account of change.....		
	\$620,344	72
Interest.....	310,172	08
		<u>\$930,516</u>
		<u><u>\$930,516</u></u>
Shewing a balance even this way of .....	\$103,617	54

To this saving in money must also be added the important consideration that portions or the whole of the trestle-work may be destroyed by fire, which are of frequent occurrence in the woods, through which the whole of this section of the railway passes.

Should such an event occur, the traffic of the line would be seriously interrupted. Indeed, it is not at all improbable, some portions of the trestle-work will be destroyed by fire before the line is opened.

These dangers will be entirely removed by the adoption of the course now recommended.

Yours truly,

(Signed) JAMES H. ROWAN.

SANDFORD FLEMING, Esq.,  
Engineer-in-Chief.

WINNIPEG, 6th November, 1877.

DEAR SIR.—I beg leave to make the following remarks and proposition in reference to the work on Contract 15, with a request that you will submit the same to the Government.

The quantity of rock required to be placed in the base of embankment through lakes, in order to make them wide enough to carry earth embankment, subsequently has to be carried such a distance over intervening spaces as to greatly retard the progress of the work. The disproportion between the quantity of material in the