tion of a provision in the contract, never intended by either contracting party, which would, in effect, involve us in ruin.

It is no part of our province to offer our opinion as to the advisability of the proposed changes. The responsibility attendant on them belong to your Department, not to us. But we think we would be wanting in our duty to you did we not venture respectfully to say, as men possessed of some considerable experience as contractors, that the bridging on piles across the lakes and bays in the manner now proposed can never be successfully accomplished, and we are the more emboldened to present this view to you as our opinion is fortified by that of every engineer of practical experience with whom we have conversed on the subject.

To conclude, we may say: (1) That we claim the Government are in default in not giving us means of access by rail over Section No. 15, within a reasonable time after 1st July, 1879; that in that respect the contract is broken on the part of the Government and we are entitled to all the damages sustained thereby.

(2) That we are, subject to such claims for damages, ready and willing to go on with and complete the contract in the manner agreed, both as to rock borrowing and the making of embankments within the time limited in that behalf; and we have no doubt, having regard to the preparations we have made, of our ability to do so.

(3) We decline to assume the responsibility of building the structures now designed and handing them over as part of a complete roadbed, and in any event it would be out of our power to obtain the proper timbers therefor or to do such work at the prices provided for pile driving in the schedule.

(4) Should the Government, therefore, determine to adhere to these proposed changes, as we have no desire to have any difficulty with the adminstration, we would ask to be relieved from the contract and to be paid—

(a) For the work actually done.

(b) For the work and labor and means expended in making arrangements and preparations for the completion of the work according to our contract, which would include the making of roads and the erection of structures, and the making of preparations for doing a work of \$4,000,000, now suddenly cut down to that of \$2,500,000.

(c) And that our plant may be taken at a valuation.

We have the honor to remain, your obedient servants,

MANNING, McDONALD, McLAREN & CO.

Hon. Sir CHARLES TUPPER, Minister Railways and Canals.

OTTAWA, 24th February, 1883.

SIR,—In accordance with your instructions, we have this day received the new plans for pile bridging and tressle work, to be erected on Section "B," Canadian Pacific Railway, for the crossing of several lakes and ponds, in lieu of rock borrowing and earth filling, as required by our contract, and in reply to your request that we should submit a price for doing this work, we beg to subjoin a schedule of prices for the several descriptions of work.

At the same time, we beg to say, that we would prefer to do this work by day work, on the terms mentioned in our contract, for the following reasons :---

1. The great difficulty in ascertaining now the probable cost, inasmuch as the material will have to be hauled for long distances over a rugged and unfavorable country, and we have to submit to such extravagant freight charges.

2. The uncertainty as to the rates of wages we shall have to pay this year, which will, we fear, be largely increased.

3. The great risk of defects and faults in structures and consequent necessity for alterations and renewals, arising from the difficult character of the work, the action of water or ice forcing the work out of position and the running of trains thereon, and other unforeseen casualities during construction, for all of which we cannot become responsible.

4. The shortness of the time allowed for the completion of the work, causing thereby greatly increased cost, which cannot now be reasonably estimated or foreseen.