pany, I have visited and examined all the points on the coast of Cape Breton between Sydney and Louisburg, which have been either improved or proposed for harbors by artificial works with a view to facilitate the shipment of coal from the mines of that district.

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It is well known that both Sydney and Louisburg are harbors of great capacity—equal if not superior in many respects to any on the coast of Nova Scotia; but at no point on the coast between these places are there natural harbors or places where protection to shipping may be secured except by artificial works, varying in extent and cost according to the peculiar features of the several localities. Among the latter tregard the place known as I also Bay Beach, from its position and general characteristics, as nolding out comparatively superior facilities for securing harbor accommodations by artificial work.

It is situated about midway between Sydney and Louisburg. It will be observed by reference the map that Cow Bay and Miré Bay are deep arms of the sea, extending several miles into the interior of the country, and are in position nearly parallel with a narrow intervening strip of high lands. The waters of the upper extremity of Cow Bay reach False Bay Beach and are separated from those of Miré Bay at that place by a narrow sand bar of from two to three hundred feet in width and about three-fourths of a mile in length.

There are strong indications that at some distant period there was here an opening where these waters united, and that the intervening section was an Island.

Inside this bar is a large basin containing several hundred acres with sufficient depth of water in some portions to float a large class of vessels. The shape and extent of this basin, the depth of water and the position and dimensions appear to be correctly represented on your map of that locality. These soundings and measurements show that but a comparatively small expenditure is required for opening and securing a channel through this bar for the passage of vessels, and the area inside of the bar may be enlarged and deepened so as to accommodate a large number of vessels.

L have no knowledge of the character of the bed of this basin or depth of water from surveys of my own, and therefore cannot speak definitely of the extent and value of the accommodations which may here be obtained or the cost of the same.

The character of the country between this place and your mine favors the construction of a railway for the transportation of coal to this point for shipment.