

the Canada one, respectively,—being as two to one, nearly, in favor of the former; while the Pennsylvania road is shown at the same time to beat ours, in the matter of engine service, by fifty per cent. per annum. These conclusions are entirely erroneous.

The total engine mileage of the New York Central Railroad in the year	Miles.
from which the Commissioners quote was.....	4,493,213
Total No. of engines according to Commissioners.....	207
And according to official returns of N. Y. C. R. R. Co.....	216
Average No. of miles run per engine, according to Commissioners.....	21,706
And according to official returns of N. Y. C. R. R. Co.....	20,802

The total engine mileage of the Pennsylvania road for the year 1859 was	3,294,220
Total No. of engines.....	205
Average No. of miles to each engine.....	16,070

I have checked the above calculations carefully, and comparing the averages obtained with the figures in the report it is clear, setting aside their errors in *data*, that the Commissioners *can* work out a sum in simple division correctly—when they take pains; but column No. 3 has not been properly cared for by them.

The total engine mileage of the Grand Trunk for year ending 30th	Miles.
June, 1860, correctly given in App. xiv. p. 101 of Report, was.....	3,530,546
The No. of engines, according to commissioners, was... ..	216
And their average mileage on same authority.....	11,550
But by my way of dividing 3,530,546 by 216 it was.....	16,345

And taking for divisor the true number of engines by which the work was	
actually done	207
I find the true average number of miles run by each to have been	17,055
Instead of, as per report of the Government Commissioners.....	11,550

It seems almost a pity that the Government Commissioners should have selected for analysis on this all important subject of engine service the results of the Grand Trunk year ending 30th June, 1860, in preference to that which expired on 31st December following. They had at their command the material to have enabled them to bring down their statement to the later period; and, had they only thought of it, it could hardly have failed of being more satisfactory, alike to their readers and themselves, if, in comparing the working of the new Grand Trunk with that of the old-established arterial lines of two of the oldest states of the Union, they had presented the results, in reference to the former, of a year in which it had been worked in its entire length rather than those of one during the first half of which it was still in a fragmentary condition; for the year 1859 was fast drawing to a close before the line was completed and fully opened for traffic.

I will state what the amount of work performed by our locomotives in the whole year 1860 was, and in doing so, will avail myself of the opportunity thus afforded