Second,—the masonry, forming the piers which occupy the intervening space of 7000 feet between the abutments, including all dams and appliances for their erection£800,000

Third,—the wrought iron tubular superstructure, 7000 feet in length, which amounts to£400,000

(About £57 per lineal foot.)

Muking a total of£1,4'0,000

"By substituting a Suspension Bridge the case would stand thus:—The approaches and abutments extending to 3,000 feet in length being common to both, more especially as these are now in an advanced state, may be sated as above at £200,000.

"The masonry of the Victoria bridge piers ranges from 40 to 72 feet in height averaging 56 feet and these are 24 in number, the number required for a suspension bridge admitting of spans of about 700 feet, would be 10, and these would extend to an average height of 125 feet.-These 10 piers, with the proportions due ight and stability, would contain as much (probably more) masonry as is contained in the 24 piers designed for the Victoria bridge, and the only item of saving, which would arise between these, would be the lesser number of dams that would be required for the suspension piers; but this I beg to say, is more than doubly balanced by the excess in masonry, and the additional cost entailed in the construction, at so greatly increased a height. Next as to the superstructure, which in the Victoria bringe costs £57 per lineal foot,-Mr. Roebling in his report states the cost of his bridge to have been \$400,000 which is equal to £80,000 sterling. Estimating his towers and anchor masonry at £20,000 which I believe is more than their due:-We have 60,000 left for the superstructure, which for a length of 800 feet is equal to £75 per lineal foot, giving an excess of £18 per foot over the tubes of which we have 7,000 feet in length.—By this data, we show an excess of nearly 10 per cent, in the suspension as compared with the tubular principle, for the particular locality with which we have to deal, besides having a structure perishable in itself, on account of the nature of the materials; and to construct them entirely of iron, would involve an increase in the cost which no circumstance connected with our local or any other consideration at Montreal, would justify. We attain our ends by a much more economical structure, and what is of still greater consequence a more permanent one; and as Mr. Roebling says, no suspension bridge is safe without the appliances of stays from below, no stays of the kind referred to could be used in the Victoria Bridge, -both on account of the navigation and the ice, either of which, coming in contact with them, would instantly destroy them. No security would be left against the storms and harricanes so frequently occurring in this part of the world.

"'No one, however, capable of forming a judgment upon the subject, will doubt for one moment the propriety of adopting the suspended mode of structure for the particular place and object it is designed to serve at Niagara. A gorge 800 feet in width and 240 in depth, with a foaming cataract racing at a speed from 20 to 30 miles an hour, underneath, points out at once that the design is most eligible; and Mr. Roebling has succeeded in perfecting a work capable of passing over ten or twelve trains an hour, if it should be required to do so. The end is attained by means the most applicable to the circumstances; these means, however, are only applicable where they can be used with economy, as in this instance.'

"My own sentiments are so fully conveyed in the above extract from Mr. Ross'