

The tabular statement opposite, copied line for line from the report, is replete with radical errors. Take, for example, the New York Central Railroad column. The number of engines in use on that line is put down at 207; whereas the official report of that company for the year ending 30th September, 1860, and which the Commissioners had—open—before them, owns to 216.

In the Grand Trunk column, on the other hand, the *total* number of engines the company *now* own is entered; being four in excess of what we really had at the *close* of the year terminating 30th June 1860.

At the beginning of that year (1st July, 1859) we had	204 Engines.
At the end of the first half of do. (31st December, 1859,) we had 207	“
And by the end of the twelve months, 30th June, 1860, the number	
was	212 “

Now, taking the total number of miles run, in the twelve months, by the engines of the New York Central Railroad, and dividing it by a less number of engines than the work was actually performed by—is it not clear that the result must be to assign falsely to the true number of engines a larger average mileage than was really made?

In the Grand Trunk column a mistake is made just the other way. Of the 212 engines owned at the end of the year, 210 only were in actual service on the line; two having been detailed to the Rivière du Loup section, which, for the latter half of the year in question, was in the hands of Lessees, and the engines with which it was worked just as completely alienated from Grand Trunk stock as though the company did not own them at all. The average number of engines that really performed the mileage of the year was 207.

Dividing the total number of miles run in that year by 216, the number of locomotives inaccurately assigned to us in the report, it is equally clear as in the converse of the problem in the case of the New York line, that the result must be a less favorable average than if the true number of 207 had been used as the divisor. The correctness of my premises none will question, and therefore I say that the tabular form presented by the commissioners, and which, on its face, is so condemnatory of Grand Trunk management, is fallacious in its very inception, because it assumes for the foreign road nine engines less and for our own line nine engines more than each respectively had in the years from which the comparisons are drawn—making, on a division, 18 against the Grand Trunk.

There is not, however, in the above discrepancies, large and unfair as they are, sufficient to account for the startling difference which the statement shows to exist between the amount of work performed by engines on the New York trunk line and