interest would be 64.50 per cent. of $613,603 in addition to the cost of its own distribution, and the Town 35.58 per cent. in addition to the cost of its distribution. By this method the results would be as follows, viz:—

St. John—Cost of distribution,	......	$241,599 80	
64.5 per cent. of general cost,	......	395,644 90	
			$637,244 70
Portland—Cost of distribution,	......	132,997 25	
35.5 per cent. of general cost,	......	217,758 05	
			350,755 30
Total cost,	......		$988,000 00

4th. Another method which might be taken with results sufficiently accurate for practical purposes would be to make the *length* of main pipe laid in St. John and Portland respectively a measure of the relative interest of each place in the General Expenditure, without regard to *cost* of distribution.

Now of the whole length of main distributing pipe laid (169,750 feet) 69.04 per cent. belongs to the City and 30.96 per cent. to Portland.

With these percentages, therefore, as measures of relative interests in General Expenditure, in addition to cost of distribution, the following results are obtained, viz:—

St. John—Cost of distribution,	......	$241,599 80	
69.04 per cent. of general cost,	......	423,493 40	
			$665,093 20
Portland—Cost of distribution,	......	132,997 25	
30.96 per cent. of general cost,	......	189,909 55	
			322,906 80
Total cost,	......		$988,000 00

Either of the above methods could be taken as a basis of estimation, without doing substantial wrong to either place, as will appear when the amounts are brought closely together as on following page: