

work which was prosecuted with only ordinary rapidity, to one prosecuted with extraordinary rapidity. Under these circumstances, the estimate was formed. The actual cost of the city and first divisions, will exceed the estimate by an increased expense of about 24 per centum. The actual cost of the second division will fall short of the amount estimated, by $2\frac{1}{2}$ per centum. On the city and first divisions the work was much more liable to contingencies, (and more actually occurred,) than on the second division."

And again—"Much of the excess of the cost of the city and first divisions, may be accounted for. Numerous unforeseen and unexpected difficulties occurred on these divisions, which were not anticipated." The length of the city, first and second divisions, is an aggregate of 24 758-1000 miles.

The lengths and estimated actual cost of the graduation and masonry and bridging, as extracted from the Superintendent's reports, on the 3d, 4th and 5th divisions, and lateral branch to Frederick, are as follows:

Division.	Miles.	Estimated cost.	Actual cost.
3d,	17.326	\$121,384 12	\$133,276 65
4th,	14.509	136,237 84	142,595 05
5th,	11.029	95,296 91	90,559 21
Fr'k, branch,	3.406	30,285 91	31,844 55
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		383,204 78	398,275 46
Excess of cost		15,070 68 = 4 per cent. nearly.	

\$398,275 46

From what has been shown, it will be evident that the agents of the company, as the work advanced, were able to approximate in their estimates more nearly to the actual cost.

Previous to commencing the construction of the branch rail road to Washington, the board ordered minute and careful surveys and estimates from the Baltimore and Ohio rail road to Washington, a distance of about 30 miles.

These surveys were commenced in the year 1831; and on the 17th of February following, I presented my estimate of the probable cost of graduation, masonry, and double railway from the Baltimore and Ohio rail road to the northeastern boundary line of the city of Washington, of which the following is a summary:

Graduation 2,406,761 cubic yards, at 32.39 cents per yard	\$779,518 15
Masonry 38,737 perches, at \$6 17 $\frac{1}{2}$ per perch	239,145 00
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Amounting to	\$1,018,663 15
Add 10 per cent. for contingencies and superintendence	101,866 32
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	1,120,529 47
Railway, double tract 29 miles, at \$15,000 per mile	429,000 00
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Total amount	\$1,555,529 47