

Amount of estimate of proper cost of both con- jointly, - - - - -	\$33,154.75
Which being deducted from the amount of both on the independent lines, equal to, - - - - -	33,658.55
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Results in a decrease of cost of both works, on conjoint location, and conjoint construction, amounting to, - - - - -	503.80
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This sum, being apportioned as aforesaid, and the parts being respectively deducted from the estimated cost of the independent lines, (to wit: Canal, \$28,102.25, Rail Road, \$5,556.30) will show the proper estimates of the cost of the Canal and of the Rail Road, respectively, so far as they were in collision at Harper's Ferry Narrows—both together amounting to \$33,154.75.

It will be seen that we have not finally closed the calculations by stating, in the foregoing part of this report, in what proportions the additional estimated cost of \$9,524.97 at the lower Point of Rocks, and of \$5,039.48, at the Upper Point of Rocks, should be *added to*, nor in what proportions the decreased estimated cost of \$1,435.10 at Miller's Narrows, and of \$503.80 at Harper's Ferry Narrows, should be *subtracted from*, the respective estimates of the cost of each work on their independent locations at those respective places. The reason of this, we think it proper to state, is that we do not agree in the propriety of doing so.—Mr. Roberts is of opinion that, according to our instructions, it belongs to us to make the apportionment; and he is prepared to recommend, that, it be made in equal parts, each company partaking or suffering equally of the gain or loss.—Whilst Mr. Knight is not clear as to the propriety of our recommending in what proportions the said sums should be divided, and therefore, on this occasion, declines giving an opinion, no letter of instructions having been received from the Canal Company in pursuance of any resolution of the Canal Board embracing this point.

We may here observe, that when the amount of the estimates respectively shall have been ascertained as before mentioned, it will be necessary to add ten per cent. for contingencies and superintendence to get the final amount for each work.

The following statement will point out the advantage to the two companies, of constructing the works contemplated in the foregoing estimates, conjointly; and on the other hand, the loss which would accrue from a contrary course.

Lower Point of Rocks estimated increase of cost