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Frederick, Md. 18th January, 1881.

To PHILIP E. THOMAS, President of the Baltimore and Ohio Rail Road Company.

Sir,—In compliance with your instructions, I have prepared and now submit, in tabular form, an exhibit in detail, of the progress and present condition of the graduation and masonry on that portion of the rail road between the forks of the Patapsco river, and the "Point of Rocks," on the river Potomac. These tables are marked G. H. I. Printed tables, exhibiting the condition and cost of the graduation and masonry on that portion of the road extending from Pratt street, Baltimore, to the forks of the Patapsco, are also herewith presented, marked A. B. C. D. E. For a more particular description of this part of the road, and of the difficulties encountered and subsided, I would respectfully refer to my report of the 1st of last October. It is however, proper to remark, that this portion is now entirely finished, so far as the graduation and masonry are concerned, with the exception of a small remnant of rock excavation on the first section of the second division which yields fine stone sills, and which will be removed in the course of a few weeks. More time is required to quarry into sills, than otherwise would be necessary.

Table (G.) exhibits the number and the lengths of the sections on those parts of the 3d, 4th and 5th divisions, which have been definitively located, the distance and estimated cost of those parts not finally located, the sections under contract—to whom and at what price let—an estimate of the cost of all the sections—the estimate of the graduation of each division—the total distance from Pratt street, Baltimore, to the "Point of Rocks," and the total cost of the graduation of that distance.

Table (H.) is a similar exhibit of the masonry.

Table (I.) furnishes a condensed view of the actual and estimated cost of the graduation, and of the actual and estimated quantum, and cost of the masonry on the 3d, 4th and 5th divisions—of the actual and estimated cost of both, on the whole line from Pratt street to the "Point of Rocks," and also, of the total distance between those points.

The graduation and masonry on the 3d division, let in last July and August, were required by contract, to be completed on or before the 1st day of May 1881. The exhibit shews that notwithstanding the very unprecedented unfavourableness of the weather during last autumn and the present winter, the graduation of 18 of the 35 sections then let, has been finished—that that on the remaining sections, is in a very forward state, and that the masonry has all been constructed, with the exception of a small bridge on the 22d section, which is $\frac{3}{4}$ done. But for the unusual inclemency of the seasons, a very few of the sections would be now unfinished.