

(B.)

CANAL OFFICE, *Frederick*, December 20, 1841.

GENTLEMEN: Herewith I enclose a detailed estimate, of date the 1st inst., of the *work done and that to be done* on the fifty miles of unfinished canal between dam No. 6 and Cumberland.

I have divided the work into three classes.

The first class embraces that portion of the work which *was done* on the 1st instant, and which has been finally estimated.

The second class comprises all the work *now under contract*, (including some which will probably be finished under the contracts lately suspended, if operations on the line should shortly be resumed.)

The third class embraces all the residue of the work, it being *all the work not now under contract*.

	Work done Dec. 1, 1841.	Work to be done Dec. 1, 1841.
The first class, as per accompanying statement, amounts to	\$2,073,714	
The second class, as per do., amounts to	772,150	\$328,023
The third class, as per do., amounts to		1,363,113
Totals	2,845,864	1,691,136
Added		2,845,864

And we have - - - - - 4,537,000

as the present estimated cost of construction of the *fifty miles* between dam No. 6 and Cumberland, supposing no change in the plans of building the remaining locks, culverts and lock-houses, from those originally contemplated.

It appears, in the accompanying estimate, that \$120,000 may be saved in the first cost of locks No. 59 to 71, inclusive, and the culverts and lock-houses remaining to be built, if the composite plan should be adopted for the locks, brick for the arches of the culverts, and log buildings for the lock-houses.

I am still of the opinion, more than once expressed by me, that the changes of plan just spoken of should be adopted, except, perhaps, as regards locks No. 68 to 71, inclusive, which, owing to their favorable situation in reference to quarries, may be built at much less cost upon the original plan than the remaining locks lower down the line. If there should be reasonable and responsible offers to construct these four locks upon the old plan, showing a saving by adopting the composite plan not exceeding in the aggregate \$20,000, I would advise that the original plan be adhered to, on account of the greater ultimate saving.

Assuming that the composite plan will be adopted for all the remaining locks, except the four just named, and that the other changes spoken of as respects the culverts and lock-houses will