The item of excavation was put down at $1 per yard. On the Brooklyn side the actual cost from carefully kept records was ascertained to be $4.50 per yard, owing to the rocky nature of a part of the bottom. On the New York side the bulk of the excavation has not exceeded $2 per yard in cost.

I feel warranted, therefore, in making the assertion that in all cases where an item of work had been estimated for with full knowledge of what it embraced and for its full quantities, the actual cost has in no case exceeded, and in general been considerable less than the estimate.

Finally, as regards the question whether the bridge can probably be completed for the sum total originally estimated for, my answer is No!

The revised estimate hereto annexed amounts to $9,500,000, an increase of two and a half millions over the original estimate. Of this amount $600,000 are charged to land, which will always retain its value. The increase in size has raised the cost 8 per cent., or $560,000.

Owing to the great advance in iron and steel, I have thought proper to increase the estimate for the superstructure by a sum of $300,000, which is only 10 per cent.

The remaining million is accounted for in the summary of items not embraced in the original estimate on page 11.

W. A. ROEBLING,
Chief Engineer N. Y. Bridge Co.