ABSTRACT of	VALUA	ATION,	CANTERBUR	Y Prov	vincial]	RAIL	WAY	s.			
Lyttelton and Christchurch	_				£	8.	d.	£	Ð.	d.	
· • • • • • • • • • • • • • • • • • • •					4,024	0	0				
Culverts and diversion	8				6,215	0	0				
Level crossings			•••	•••	1,732	0	0				
Earthwork					10,000	0	0				
Heathcote tunnel					186,462	0	0				
Bridges	•••				2,214	0	0				
Lyttelton Station Recl	amation	n			25,296	0	0				
Permanent way					48,088	0	0				
Station and other build	$_{ m lings}$		•••		65,178	0	0				
Double narrow-guage	līne,	with	earthwork	\mathbf{and}							
buildings					3,213	0	0				
Metalling, &c., in stati	оп yard	s	•••		1,486	0	0				
Points, crossings, trave	rses, ar	ıd turr	ıtable	•••	14,473	0	0				
Plant, tools, and machi	nery		•••		13,966	0	0				
Christchurch and Selwyn—								382,347	0	0	
Grading, with bridges	and cul	lverts	•••		20,480	0	0				
Permanent way, with p	ooints a	nd cro	ssings		39,470	0	0				
General—								59,950	0	0	
Stations and other buil		•••			9,148		0				
Stores at Christchurch		• • •	•••	•••	11,139		0				
Platelayers' tools	•••		•••	•••	785		0				
Telegraph and stores			•••	•••	4,758		0	-			
Furniture and station	plant	•••		•••	2,907		0				
Land			•••	•••	91,357		0				
Water-services			•••	• • •	852		0				
Rolling-stock		•••	•••	•••	76,06 3	0	0		_	_	
0 7							_	197,009	0	0	
Opawa Branch complete	;		•••	•••	•••		•••	71,547	0		
Duplicates of engines and carriages					•••		•••	,	0	0	
Engineering and management, 5 per cent. on £365,000					•••		•••	18,250	0	0	
							i	£731,759	0	0	
			Wel				ave	&c.			
					•	We have, &c., E. Dobson.					
						C. NAPIER BELL.					
The Han the Minister for	Dublia	Work	a Wallingto					D Hras			

OTAGO RAILWAYS.

H. P. HIGGINSON.

SIR,-Dunedin, 11th May, 1877.

We have the honor to report as follows re Otago Provincial Railway valuation:

The Hon. the Minister for Public Works, Wellington.

Upon commencing our work we found that no information whatever had been compiled by the late provincial authorities for our guidance; that, notwithstanding the instructions conveyed in "The Financial Arrangements Act, 1876," no lists of plant, rolling-stock, and things were supplied to us. Consequently we were obliged to procure the information necessary to the best of our power, with difficulty and loss of time. We, however, obtained every assistance from the officers of the late province.

In our valuation of the Bluff and Winton line, the Bluff wharf (with the cost of present extension) has been included.

In valuing the Western Railways we found that the plant, tools, and surplus material taken over by the late province from the contractor had been sold by order of the General Government. Consequently their value is not included by us.

A road bridge constructed across the Aparima at Riverton prior to the commencement of the Orepuki line, appears to have been built with the intention of subsequently making use of it for the railway; as, however, it is at present a road bridge pure and simple it is excluded from this valuation.

While valuing the works carried out by and material belonging to the late province on the railways in the neighbourhood of Dunedin we found considerable difficulty in discriminating between the General and Provincial Governments' property. In order, therefore, to prevent misapprehension the following matters have been dealt with as stated:—

The whole of the stores in charge of the Railway Department on the 31st December, 1876 (most of which, we are given to understand, were originally handed over to the railway by the General Government, and, we suppose, paid for by the province) have been valued and included.

The Fairlie Locomotive, imported for the branch lines, has been also included, but not the $9\frac{1}{2}$ in. cylinder bogie engine handed over to the late province by the General Government for the purpose of working the Awamoko Branch.

An order in course of being carried out by Hislop and Co., for the construction of two first-class and three second-class carriages, only being partially completed, it is totally excluded from our valua-

There appears to have been a certain amount of permanent-way material lent by the late province to private companies, which we have found much difficulty in obtaining the particulars of. The following we believe to be the approximate quantities:-