The land falls in an easy gradient from 12' to 16' to the mile from the North West to the South Hast and is all capable of easy and satisfactory subsidiary drainage.

The soil is a rich, free rather light loam. On close examination it shews a rich blackish humus about 18 inches in depth, this covers a lighter coloured loam, which in turn is superimposed at about 4' from the surface over a light clay which disintegrates easily when exposed to the action of sun and air.

Additional land of equal quality is available to the North and to the North West. Elsewhere it is occupied by Assamese and Kachari villagers. To be precise, the land to the North has been included quite recently in the Government Forest Reserve, but it might be possible to obtain a section on lease from Government if application were made direct to the Commissioner of Assam at once by your goodselves. In view of the rapidity with which land is being acquired in the District, I would indeed recommend the acquisition of a block of this land to the North of that presently acquired to a depth of 800 yards for its entire length i.e. 1% miles. This would add enother 600 acres or so to your Grant and would bring it up to 2400 acres.

In default of being able to obtain the land to the North, I recommend application for a square block, one mile each way, adjoining the North Western section of the land.already secured. This lies outside the Forest Reserve. Mr. Hill who arrives in Calcutta shortly

will be able to identify the sections in question on the map which I enclose herewith.

In general terms I should say the land upon which I report is similar in character to the soil at Borbheel, but is decidedly richer. I know the property referred to and the land upon which it is opened out and have no hesitation in giving the preference to that now under survey.

As regards labour, Bengali settlers are not adjacent in any great numbers, but there is a fair supply of Assamese and Kachari labour, who will be available for the first operations.

It is as well to note, however, that there will be competition for this labour as a new Estate is being opened out directly to the South of your lands, having as its Northern boundary the main Road which is your Southern boundary. The Estate belongs, I am informed, to a Syndicate of Dibrugarh Planters, who have taken up 600 acres. The next nearest properties are the Halem Tea Co. 8 miles distant and the Boroi Tea Co. about 11 miles by road, but much less as the crow flies.

The Grant being practically a square, will make it possible to open out on strict lines of concentration with the Factory in the centre. I should propose the reservation of $12\frac{1}{2}$ acres for a Factory site with some small lines nearby for the labour, the Native Establishment etc. in the centre of the Estate. The garden can then be planted out in $12\frac{1}{2}$ acre sections round the central Factory site.