The last one is liable — אחרון חייב

Overview
The גמרא cites a ברייתא that if one person dug a pit of nine טפחים and a second person completed the depth of the בור to ten טפחים, the last one is חייב. Our תוספות will explain in what type of situation this rule is valid.

תוספות explains that the meaning of האחרון חייב is that this last digger is liable -
גם אנזקין וראשון פטור מכולם –
even for damages, and the first digger **is exempt from all** liabilities.
ובפרק הפרה (לקמן נא,א) מפרש טעם דכתיב[^1] כי יכרה[^2] אחד ולא שנים –
And in פרק הפרה the **גמרא explains the reason** why only the אחרון is חייב, **because it is written 'if** a man **will dig'** (in the singular) to teach us that only **one** is liable **but not two.** We derive that the פסוק -
לחיובי בתרא אתי ולא קמא דאמר קרא והמת יהיה לו ההוא דקא עביד שיעור מיתה:
Is coming to obligate the last one (who dug the tenth טפח) **and not the first one** (who dug less than ten טפחים), **for the פסוק reads 'והמת יהיה לו'** (and the carcass shall belong to him [the ניזק]) indicating **that the one who digs an amount** that causes **death,** (only he is liable) [even] when it caused only damages and not death.[^3]

Summary
If one completes an existing pit to a depth of ten טפחים he is exclusively חייב, both for damages and death.

Thinking it over
What would be the דין if the first one dug eight טפחים and the second dug an additional טפח (the total בור was nine טפחים);[^4] If the first dug ten טפחים and the second an additional ten (for a total of twenty); an additional five (for a total of fifteen)?

[^1]: שמות [משפטים] כא,לג.
[^2]: The מהר"ם שי"ף amends this to read כי יכרה איש אחד וכו'.
[^3]: The fact that the תורה writes והמת יהיה לו indicates that the חיוב for only one is referring to the one who is making the בור capable of מיתה. However the מיעוט applies to case of נזיקין. For in a case of מיתה then (no לימוד is needed, for) it is obvious that only the latter one is חייב, since the former did not cause the death.
[^4]: See סוכ"ד אות טו.