

Investors' Supplement

OF THE

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INVESTORS' SUPPLEMENT

OF THE

Commercial and Financial Chronicle.

The Supplement is issued on the last Saturday of each month, containing a complete exhibit of the Funded Debt of States and Cities, and of the Stocks and Bonds of Railroad and other Companies.

It is furnished without extra charge to all regular subscribers of THE CHRONICLE; no single copies are sold at the office, as a sufficient supply is printed for subscribers only.

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INVESTMENTS IN FEBRUARY.

The present month has shown but little improvement over January in the demand for investment securities. The money market has not only been sufficiently easy at the present, but has also given promise of a growing accumulation of funds, likely to produce again the excessively low rates for call money, that have contributed to make banking business unprofitable in the past two years. Thus, there has been an inducement to place funds in sound and profitable securities, but notwithstanding this, the suspense in regard to the counting of the electoral vote at Washington, the fluctuations in gold, and the further depression in stocks occasioned by the collapse of Jersey Central, have prevented an active business.

In Government bonds the month opened with a notable decline in prices, arising in large part from the report circulated at Washington, that President Grant was about to signalize the close of his term by recommending an immediate return to specie payment. On this, gold fell off to 104½, the lowest price made since 1862, and governments and other gold-paying bonds declined in sympathy. The sharp turn in gold also enabled the bankers having foreign connections to sell bonds freely in this market and purchase them at a profit abroad. Afterwards, when the actual contents of the President's communication became known, there was a gradual recovery in prices, but still, the inclination on all sides to await a definite and positive settlement of the Presidential question, is believed to have kept many of the largest buyers from purchasing governments, as it is understood that there are heavy blocks of money now loaned out on call by some of the financial corporations, that will be invested in government securities as soon as political affairs are quite settled.

Very little of a definite character has yet been reported by the different parties operating to effect a settlement of the Southern State debts. The ambassador of the North Carolina old bondholders having made one or two journeys to the Capital of that State, without obtaining much satisfaction from the authorities on the terms first proposed, will return yet again with the hope of getting a proposition from them on some basis which concedes still more to the alleged impecuniosity of the State. The general Clearing-House committee for all Southern State debts, of which Mr. Geo. S. Coe is chairman, has not yet made any report. In Tennessee, a resolution has been introduced into the Legislature, providing for the "scaling" of the debt 50 per cent, although Tennessee is apparently much better able to pay the interest on her moderate debt, than any other Southern State now in default. In Georgia, a bill has passed one House, providing for the issue of direct State bonds to fund the principal and interest of the recognized railroad bonds bearing the State endorsement. It is a decidedly good sign that agitation of the State-debt question is kept up; no policy is so demoralizing in the end as that of utter

inaction, and experience proves that nothing else is so likely to lead to ultimate repudiation.

In railroad bonds there has been a fair amount of business at the Stock Exchange, at varying prices. Many bonds have been lower under the influence of unfavorable circumstances affecting the roads and the market price of their stocks. The first mortgage bonds of several roads in the hands of receivers, have advanced materially under the belief that they will be quite safe in the end. Gold bonds have generally been lower in consequence of the low price of gold, and the possibility of its continuance for an indefinite length of time in the future—such are the Central Pacific branch bonds, selling below 90, exclusive of interest. The Col. Chic. & I. C. consol. first mortgage bonds have sold down to 30½, and we hear nothing of the suit which was commenced soon after the first default, to test the validity of the guarantee of the Pennsylvania Railroad.

The statement of the total assets and liabilities of the New York City Savings Banks, compiled at Albany, is one of much general interest in the department of investments. The comparative table below shows that the amount invested in bonds and mortgages in 1876 decreased over \$4,000,000, and the stock investments increased over \$8,000,000; with an increase of only \$800,000 in real estate, which presumably includes all that may have been bought in on the foreclosure of mortgages held by them. In comparing these tables, the figures representing the condition of the six banks which failed during 1876 have been omitted:

COMPARATIVE TABLE OF THE CONDITION OF THE NEW YORK CITY SAVINGS BANKS FOR THE LAST TWO YEARS.

Resources.	Jan. 1, 1877.	Jan. 1, 1876.
Bonds and mortgages.....	\$58,951,362	\$13,530,371
Stock investments at cost.....	114,914,209	116,733,983
Loaned on stocks.....	2,370,325	3,498,629
Banking-houses and lots at cost.....	3,802,719	3,460,730
Other real estate at cost.....	1,185,656	710,246
Cash on deposit in banks, &c.....	7,841,925	9,081,750
Cash on hand.....	3,841,298	4,068,039
Other assets.....	7,545,334	8,824,697
Add for cents.....	75	58
Total.....	\$200,452,903	\$199,863,493
Liabilities.		
Due depositors.....	\$179,116,235	\$179,090,903
Other liabilities.....	574,329	507,789
Excess of assets over liabilities.....	20,762,285	20,264,780
Add for cents.....	34	16
Total.....	\$200,452,903	\$199,863,493
Number of open accounts.....	458,074	452,781
Expenses.....	\$876,379	\$938,440
Amount deposited during year.....	72,131,231	77,879,537
Amount withdrawn during year.....	72,119,607	69,253,601
Average amount of each account.....	391	395

The impression has prevailed of late, that some of the large corporations have been obliged to take a large amount of real estate on foreclosure sales, to prevent a sacrifice of the debts due them, and the actual figures for all the Savings Banks and two of the largest Life Insurance Companies, as given below, may re-assure depositors and policy-holders by showing them that such purchases have been comparatively limited. The following table gives the amount of real-estate bonds and mortgages held by the New York City Savings Banks and by two prominent Life Insurance Companies, on the 1st of Jan., 1876, and the value of real estate (cost price) held by them on Jan. 1, 1876 and 1877, respectively:

	Bonds and Mortgages.	Real Estate.	Real Estate.	Increase in Real Estate.
	Jan. 1, 1876.	Jan. 1, 1876.	Jan. 1, '77.	Estate.
Savings banks.....	\$63,500,371	\$71,245	\$1,185,65	\$475,410
Mutual Life Ins. Co.....	60,071,190	3,322,655	4,246,245	923,589
New York Life Ins. Co.....	17,655,597	1,820,241	2,541,276	721,335
Total.....	\$141,237,153	\$5,333,142	\$7,973,477	\$2,120,325

* This is exclusive of banking house property in each year.

It thus appears that out of a total amount of \$141,237,153 of bonds and mortgages held on real estate in this vicinity, the amount bought in by the mortgagees on foreclosures taking place during the year, could hardly have exceeded 1.49 per cent of their entire holdings, which is not a very bad exhibit.

STOCK AND BOND TABLES.

NOTES.

These tables are expressly intended to be used in connection with the information concerning Investment matters, published from week to week in the CHRONICLE—to which an index is furnished in the remarks at the foot of the tables. Annual reports are in black-faced figures. A full description of U. S. Government Securities is published regularly in the CHRONICLE each month, as soon as the official "Debt Statement" is issued.

Prices of all Stocks and Bonds are quoted weekly in the CHRONICLE.

The following will give explanations of each column of the tables below:

Description.—Railroads leased to others will often be found under the lessee's name. The following abbreviations frequently occur, viz.: M. for "mortgage," s. f. for "sinking fund," l. gr. for "land grant," reg. for "registered," coup. for "coupon," Br. for "Branch," guar. for "guaranteed," end. for "endorsed."

Date of Bonds.—The date of issue on the face of the bond is referred to in this column.

Miles of Road.—Opposite Stocks, this means the miles of road operated, on which the earnings are based; opposite bonds, the miles covered by the mortgage.

Size or Par Value.—These figures are dollars, showing the denominations or par value. The figures "100, &c.," signify \$100 and larger.

Rate Per Cent.—The interest *per annum* is given for bonds, but the per cent of *last dividend* for stocks; *g* means gold; *x*, extra; *s*, stock or scrip.

When Payable.—J. & J. stands for Jan. & July; F. & A., Feb. & Aug.; M. & S., March & Sept.; A. & O., April & Oct.; M. & N., May & Nov.; J. & D., June & Dec.; Q.—J., quarterly from January; Q.—F., quarterly from Feb.; Q.—M., quarterly from March.

Bonds, principal when due; Stocks, last dividend.—The date in this column shows the period when the principal falls due of *bonds*, but the time when the last dividend was paid on *stocks*.

STATE SECURITIES.

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Date of Bonds.	Size or par Value.	Amount Outstanding	INTEREST.			Principal when Due.	
				Rate.	When Payable	Where Payable and by Whom.		
For explanations see notes above.								
Alabama—								
State bonds, due in 1872 and extended.....	1872	\$100&c.	\$57,000	5	M. & N.	New York.	May, 1892	
do do extended.....	1866	100 &c.	601,000	5	M. & N.	do	May, 1886	
do do.....	1866	100 &c.	128,900	5	M. & N.	do	May, 1886	
Sterling bonds of 1850, extended.....	1870	....	299,275	6 g.	June 1.	London. Union Bank.	June, 1890
Sterling bonds, extended.....	1866	....	20,343	5 g.	J. & J.	do	1886
do do.....	1866	....	33,992	6 g.	J. & J.	do	1886
do do.....	1867	....	205,620	5 g.	J. & J.	do	1886
Bonds of 1866.....	1866	100 &c.	279,200	8	J. & J.	New York.	1886	
Bonds of 1868.....	1868	100 &c.	150,500	8	J. & J.	do	1888	
New 8 per cent. loan of 1872.....	1872	1,000	705,000	8	J. & J.	do	Jan., 1892	
do do 1873.....	1873	1,000			M. & S.	do	1893	
Railroad substitution loan, gold (Act Apl., '73)	1874	1,000	172,000	7 g.	J. & J.	do	1894	
Substitution bonds (A).....	1876	100 &c.	4,655,000	2 &c.	J. & J.	do	July 1, 1906	
do for RR. (\$4,000 p.m. loan) (B).....	1876	100 &c.	456,000	5	J. & J.	do	July 1, 1906	
Educational funded debt.....	.....	....	2,810,670	....	....	N.Y., Nat. Bank State N. Y.	.....
Direct loan to Montgomery & Eufaula RR.....	1870	....	300,000	8	....	New York.	.....
Direct loan to Alabama & Chattanooga RR.....	1870	....	2,000,000	8	J. & J.	do	1889
Railroad bond indorsements.....	1870 to '71	....	9,193,000	8	....	.....	.....
State certificates and Auditor's warrants.....	.....	....	998,135	....	....	.....	.....
Arkansas—								
Funding bonds of 1869 and 1870.....	1869 to '70	1,000	3,209,000	6	J. & J.	N. Y., Union Trust Co.	1899	
Levee bonds (or warrants).....	1871	100 &c.	1,986,773	7	J. & J.	do do	1900	
Old unfunded debt, including interest.....	1838 to '39	....	1,975,465	....	....	.....	.....
Ten year b'ds (for \$2,500,000) Act May 29, '74	1875	....	276,500	10	....	.....	.....
Secured sinking fund bonds (Act. Dec., 1874)	1874	....	256,000	6	J. & J.	New York, Latham, A. & Co.	.....
To Memphis & Little Rock Railroad.....	1869	1,000	1,200,000	7	A. & O.	N. Y., Union Trust Co.	1899	
To Little Rock & Fort Smith Railroad.....	1870	1,000	1,000,000	7	A. & O.	do do	1900	
To Little Rock, Pine Bluffs & N. Orleans RR.....	1870	1,000	1,200,000	7	A. & O.	do do	1900	
To Miss., Ouachita & Red River Railroad.....	1870	1,000	600,000	7	A. & O.	do do	1900	
To Arkansas Central Railroad.....	1870	1,000	1,350,000	7	A. & O.	do do	April, 1900	
State scrip.....	1863	....	1,398,512	5 & 8	....	.....	.....
California—								
Soldiers' relief.....	1863	500 &c.	95,500	7 g.	J. & J.	Sacramento, Treasury.	1883	
State capital bonds.....	1870 to '72	....	500,000	7 g.	J. & J.	do do	1885
Funded debt bonds of 1873.....	1873	500 &c.	2,801,000	6 g.	J. & J.	do do	1893	
Connecticut—								
War bonds, 10-20 year.....	Coupon or regist'd.	1861	100 &c.	509,400	6	J. & J.	Hartford, Treasury.	July, 1881
do do 20 year.....		1863	1,000	877,000	6	J. & J.	do do	Jan., 1883
do do 20 year.....		1864	1,000	1,318,500	6	J. & J.	do do	Jan., 1884
do do 10-30 year.....		1864	1,000	568,500	6	A. & O.	do do	Oct., 1894
do do not taxable, 20 year.....		1865	100 &c.	1,741,100	6	A. & O.	do do	Oct., 1895
District of Columbia—								
Permanent improvement, gold, coupon or reg.	1872	500 &c.	4,000,000	6 g.	J. & J.	N. Y., First National Bank.	July 1, 1891	
do do currency.....	1873	....	677,300	7	J. & J.	do do	July 1, 1891
Fund. b'ds (U.S. guar., Acts June, '74 & Feb., '75)	1874	50 &c.	13,743,050	3-65	F. & A.	do do	Aug. 1, 1924	
Market house bonds, coupon.....	1872	50 &c.	152,400	7	J. & J.	Washington, D. C.	July 26, 1892	
Potomac water bonds, coupon.....	1871 to '73	1,000	476,000	7	J. & J.	do do	Oct. 1, 1901 to '03	
Washington funding, gold.....	1872	100 &c.	1,812,300	6 g.	Various	New York and Washington.	1892	
Other Washington debt.....	1828 to '68	....	1,235,824	5, 6, 7-3	Various	Washington, D. C.	.....
Corporation of Georgetown.....	.....	....	252,317	6	Q.—J.	do	.....
Florida—								
State bonds.....	1871	....	350,000	7	....	N. Y., Importers' & Tr. B'k.	.....
Consolidated gold bonds.....	1873	1,000	884,500	6 g.	J. & J.	do do	Jan. 1, 1903	
Loan to Jacksonville, Pensacola & Mobile RR.....	1870	1,000	4,000,000	8 g.	J. & J.	.....	.....
Georgia—								
Atlantic & Gulf Railroad bonds.....	1858 to '66	500	900,000	6	F. & A.	N. Y., Fourth National B'k.	1878-'81 and 1886	
Bonds, act of Mar. 12, '66 (renewal W. & A.)..	1866	500 &c.	3,600,000	7	J. & J.	do do	May, 1886	
Quarterly gold bonds, act of Sept. 15, 1870..	1870	1,000	2,098,000	7 g.	Q.—J.	do do	Oct., 1890	
Bonds, act of Oct., '70, gold (int. semi-annual)	1870	1,000	1,880,000	7 g.	A. & O.	Not paid.	.....
Bonds, act of Jan. 18, '72.....	1872	1,000	307,500	7	J. & J.	N. Y., Fourth National B'k.	July, 1892	
Bonds for funding (Act Feb. 19, '73).....	1873	250&c.	1,100,500	8	A. & O.	N. Y., Fourth Nat. Bank.	April 1, 1877 to '86	

Alabama.—The State gives 30-year bonds, dated July 1, 1876, bearing 2 per cent for 5 years, 3 per cent for next 5 years, 4 per cent for next 10 years, and 5 per cent for last 10 years, for old bonds, without any allowance for past-due coupons. The exchange may be made at Montgomery, and Alabama & Chattanooga endorsed bonds may also be exchanged (for \$1,000,000 of the new bonds, class C) at London. For railroad endorsements the bonds issued bear 5 per cent. The report of Funding Commissioners is in V. 23, p. 622, and amounts above given are as they stood November, 1876. An analysis of the debt and funding operations is in V. 24, p. 28. The value of all taxable property is given at \$160,000,000; tax rate, 7½ mills. The assessed valuation of real estate in 1875 was \$83,851,252. (V. 22, p. 110, 151, 205, 521; V. 23, p. 39, 40, 397, 622; V. 24, p. 28.)

Arkansas.—Rate of taxation, 10 mills. The State is in default for interest, except on the ten per cents of 1874 and secured sinking fund bonds, issued under the law of December, 1874. Assessed valuation of taxable property, \$94,095,243. The total interest overdue July 1, 876, was \$4,127,682, making total bonded debt \$15,903,310. A Board of Finance was appointed in January, 1875, to confer with bondholders of the State and they issued a notice as quoted in V. 20, p. 161; also statement of finances, V. 23, p. 174. See CHRONICLE, V. 19, p. 167, 189, 637; V. 20, p. 139, 161; V. 21, p. 465, 590; V. 23, p. 174; V. 24, p. 88.

California.—The State holds in trust for School and University funds the \$500,000 Capitol bonds and \$2,063,000 of bonds 1873. Total valuation of property, 1876, was as follows: Real estate, \$451,990,351; personal property, \$139,217,695; total, \$591,208,046. This amount appears smaller from the deduction of "solvent debts" in 1876, but otherwise would have been much higher. Tax, 73½ cents per \$100. The Governor advises the gradual cancellation of the bonds held in trust and the purchase of foreign securities in their place. (V. 19, p. 3 of advertisements; V. 19, p. 32.)

Connecticut.—The debt of Connecticut was all created for war purposes, and has been reduced since 1866 from \$10,000,000 to the present figures by sinking fund purchases. The 1-61 bonds are payable at pleasure since July, 1871, and those of 1864 since October, 1874. Assessed value of real and personal property, \$351,783,469; rate of taxation, 1 mill.

District of Columbia.—The total assessed value of taxable real estate in 1875 was \$93,452,684. United States Attorney-General Pierpont rendered an opinion that the faith of the United States is pledged for the payment of interest on the 3-65 bonds, but conflicting legal opinions have been rendered as to the right of New York savings banks to invest in these, as government securities. The interest due February, 1876, was not paid till March,

as no appropriation was made by Congress. The interest due Aug., 1876, and Feb., 1877, has been provided for by the Sundry Civil bill. (V. 20, p. 239, 446; V. 21, p. 63, 417, 465; V. 22, p. 131; V. 23, p. 542; V. 24, p. 39.)

Florida.—Less the sinking fund of \$49,900, and J. P. and M. loan, the total debt is \$1,199,700. Real and personal property are valued about \$35,000,000; tax rate, 7 mills. The loan to J. P. & M. RR. is secured by mortgage on road, and the question as to the State's obligation to the bondholders was before the United States Supreme Court, and decided in December, 1875, (V. 21, p. 591), in favor of the State; no interest has been paid on these bonds for some years past, and the road is to be sold by the State in March, 1877. (V. 21, p. 466; V. 22, p. 158, 233; V. 23, p. 576.)

Georgia.—In June, 1876, \$501,000 bonds sold to pay overdue coupons on recognized bonds of Macon & Brunswick and North & South Railroads. The State Legislature has declared void the semi-annual gold bonds of 1870 (\$1,880,000), and \$102,000 of the quarterly bonds held by H. Clews & Co.; the Brunswick & Albany bonds, \$1,500,000; and all railroad endorsements, except \$1,950,000 Macon & Brunswick; \$464,000 So. Ga. & Florida; \$240,000 No. & So. Ga.; and \$31,000 Memphis Branch. Assessed value of property in 1876 was as follows: Lands, \$91,855,772; city and town property, \$54,186,087; personal, \$99,811,941; total, \$245,853,750, against \$261,735,884 in 1875; rate of tax in 1877, five mills.

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DESCRIPTION.	Date of Bonds.	Size or par Value.	Amount outstanding.	INTEREST.			Principal when due.
				Rate.	When Payable	Where payable and by whom.	
For explanation see notes on first page of tables.							
<i>Georgia—(Continued)—</i>							
Bonds to fund coupons on endorsed bonds...	1876	\$1,000	\$500,000	7	J. & J.	N. Y., Fourth National Bk.	July 1, 1896
RR. end'sem'ts(only \$2,418,000 acknowledg'd)	1870 to '71		7,545,900	7	J. & D.	Not paid.	Dec., 1890
Brunswick & Albany Railroad direct bonds...	1870	1,000	1,500,000				
<i>Illinois—</i>							
Interest bonds, inscribed stock.....	1847		913,164	6	J. & J.	N. Y., Am. Exchange Bank.	Jan., 1878
Refunded stock bonds.....		1,000	224,000	6	J. & J.	do do	Various
Normal University bonds.....		1,000	23,000	6	J. & J.	do do	Jan., 1880
Thornton loan bonds.....		1,000	86,000	6	M. & S.	do do	Jan., 1880
War bonds.....		100 &c.	142,300	6	J. & J.	do do	Jan., 1880
<i>Indiana—</i>							
Bonds, short loan.....	1875		200,000	7	A. & O.	New York.	April 1, 1878
do do.....	1876		510,000	6	A. & O.	do	April 1, 1879
School fund bonds (non-negotiable).....			3,904,783	6	Various	.....	....
<i>Kansas—</i>							
Bonds, 1861 to '69, funding, &c.....	1861 to '69	100 &c.	101,175	6	July.	N. Y., Donnell, L. & Co.	1883 to '84
Bonds for various State purposes.....	1861 to '69	100 &c.	739,000	7	J. & J.	do do	1877 to '99
Military loan.....	1864 to '65		346,000	7	J. & J.	do do	1884 to '99
<i>Louisiana—</i>							
Bonds for relief of State Treasury.....	1853	500	120,000	6	J. & J.	N. O., Louisiana Nat. Bank.	July, 1893
Bonds in aid of various railroads.....		1,000	518,000	6	Various	do do	1872 to 1906
Levee bonds—Act 35 of 1865.....	1866	1,000	207,000	8	Various	do do	1886
do Act 115 of 1867.....	1867	1,000	526,000	6	M. & N.	N. Y., Winslow, L. & Co.	May 1, 1907
do special—Act 32 of 1870.....	1870	500	747,500	8	M. & S.	do do	March 1, 1875
Bonds funding coupons.....	1866	100 &c.	100,300	6	J. & J.	N. O., Louisiana Nat. Bank.	1886 & '88
do to Boeuf & Crocodile Navigation Co....	1870	1,000	80,000	8	J. & J.	do do	Jan. 1, 1890
do issued to State Penitentiary.....	1869	1,000	87,000	7	M. & S.	N. Y., Winslow, L. & Co.	March 1, 1909
do to fund floating debt of State.....	1870	1,000	1,672,000	6	M. & N.	do do	May, 1910
do to Mississippi & Mexican Gulf Canal.....	1869	1,000	260,000	7-30	M. & S.	N. O., Louisiana Nat. Bank.	1899
do to Northern Louisiana & Texas RR. Co....	1869	1,000	10,000	8	A. & O.	N. Y., Winslow, L. & Co.	1909
do school & seminary, held by St. Treas....	1857	1,000	184,000	6	Various	N. O., Citizens' Bank of La.	1897
do to N. Orleans, Mobile & Chatt. RR.....	1870	1,000	70,000	8	J. & J.	N. Y., Winslow, L. & Co.	July 1, 1910
do to N. Orleans, Mobile & Texas RR.....	1871	1,000	2,500,000	8	A. & O.	.....	April, 1911
N. O. Mob. & Texas RR. bonds, end. by State	1869	1,000	875,000	8			
Consolidated funded bonds.....	1874	100 &c.	9,306,900	7	J. & J.	N. Y., Winslow, L. & Co.	Jan., 1914
<i>Maine—</i>							
Civil loan bonds.....	1851 to '61 Coups. or regist'd.	500 &c.	25,500	6	M. & S.	Boston, Suffolk Bank.	March 1, 1878
War loan bonds.....		500 &c.	385,000	6	M. & S.	do do	March, 1883
Bounty loan bonds.....		1,000	307,000	6	F. & A.	do do	Aug. 15, 1880
do do.....		500 &c.	2,330,000	6	J. & D.	do do	June, 1889
Municipal war debt assumed.....	1868	100 &c.	2,826,900	6	A. & O.	Augusta and Boston.	Oct., 1898
<i>Maryland—</i>							
Baltimore & Ohio Railroad sterling.....	1838		2,028,888	5 g.	J. & J.	London, Baring Bros.	1890
Chesapeake & Ohio Canal sterling.....	1838		2,551,444	5 g.	J. & J.	do do	1890
Susquehanna & Tide Water Canal.....	1838		434,000	5 g.	J. & J.	do do	1865
Railroads and canals.....	Various.		155,615	5	Q.—J.	Baltimore, State Agency.	1880 & 1890
Eastern Shore Railroad.....	1839		31,069	5	A. & O.	do do	1890
Baltimore & Susquehanna Railroad.....	1837		269,000	3	Quart'y	do do	1890
Chesapeake & Ohio Canal.....	1870		528,355	6	J. & J.	do do	1885
Baltimore & Susquehanna Railroad.....	1839		298,435	6	Q.—J.	do do	1890
Annapolis & Elkridge Railroad.....	1839		62,605	6	A. & O.	do do	1890
Defense Bounty Loan.....	1868		3,226,750	6	J. & J.	do do	1883
Deaf and Dumb Asylum Loan.....	1870 & '74		225,000	6	J. & J.	do do	1885 & '89
Maryland Hospital Loan, 10-15 years.....	1872 & '76	100 &c.	465,000	6	J. & J.	do do	1887 & 1891
Maryland State Loan.....	1872		454,361	6	....	do do	1887
<i>Massachusetts—</i>							
Lunatic Hospital (Western Massachusetts)...	1857	1,000	50,000	6 g.	J. & D.	Boston, Treasury.	June, 1877
Back Bay Lands Loan.....	1861 to '62	500	220,000	5 g.	M. & N.	do do	May, 1880
Union Fund Loan.....	1862	1,000	600,000	5 g.	J. & J.	do do	July, 1877 to '78
Coast Defense Loan.....	1863	1,000	888,000	5 g.	J. & J.	do do	July, 1883
Bounty Fund Loan.....	1863	1,000	200,000	5 g.	J. & J.	do do	July, 1883
Bounty Fund Loan.....	1864	500 &c.	4,379,500	5 g.	M. & N.	do do	May, 1894
do do sterling.....	1864	£100 &c.	4,000,744	5 g.	M. & N.	London, Baring Bros.	May, 1894
War Loan, sterling.....	1869	£200	999,944	5 g.	J. & J.	do do	July, 1889
Troy & Greenfield Railroad loan, sterling....	1858 to '61	£200 &c.	554,180	5 g.	A. & O.	do do	Oct., 1888 to '90
do do do home.....	1861 to '63	500 &c.	966,500	5 g.	A. & O.	Boston, Treasury.	April, 1890 to '94
do do do sterling.....	1868	£100	2,952,400	5 g.	A. & O.	London, Baring Bros.	April, 1882
do do do sterling.....	1871	200 &c.	5,598,912	5 g.	J. & J.	do do	July, 1891
do do do sterling.....	1875	£500	1,497,980	5 g.	J. & J.	do do	Jan. 1, 1895
do do do dollar bonds.....	1873 to '74	1,000	700,000	5 g.	J. & J.	Boston, Treasury.	July, 1891 to '94
do do do do.....	1875	1,000	1,300,000	5 g.	J. & J.	do do	July, 1895
Southern Vermont Railroad Loan.....	1860	5,000	200,000	5 g.	A. & O.	do do	April, 1890
Norwich & Worcester Railroad Loan.....	1857	1,000	400,000	6 g.	J. & J.	do do	July, 1877
Boston, Hartford & Erie Railroad, sterling...	1868 to '69	£200	3,599,024	5 g.	J. & J.	London, Baring Bros.	Jan. & July, 1900
Harbor Land Improvement (5-20s).....	1874	1,000	700,000	5 g.	J. & J.	Boston, Treasury.	July, 1894
Danvers Lunatic Hospital.....	1874 & '76	1,000	1,350,000	5 g.	Various	Boston, Treasury.	July, '94-Sept., '96
Lunatic Hospital, Worcester.....	1875-'76	1,000	1,100,000	5 g.	Various	do do	May, '95-Sept., '96
New State Prisons, sterling.....	1875	£500	1,292,280	5 g.	J. & J.	London, McCalmonts.	Jan. 1, 1895

Macon & Brunswick Railroad endorsement was declared valid by Legislature of 1872, but the later issue of \$600,000 was declared void by the Legislature in 1875. Governor's Message, V. 24, p. 89. (V. 22, p. 440, 590, 614; V. 23, p. 622; V. 24, p. 89, 152.)

Illinois.—The debt has been rapidly reduced of late years, and, without the addition of new loans, will soon be extinguished. The Illinois Central Railroad charter tax on earnings contributes over \$300,000 per year to the State revenue. For 1876 the total assessed value as equalized was: personal property, \$206,908,736; lands, \$490,119,232; town and city lots, \$261,795,241; railroads, \$38,926,030; capital stock of corporations, \$3,373,751; total, \$1,001,123,110. State tax in 1876, 2.8 mills. For the year 1875 there was levied in the State: State taxes, \$3,966,596; County taxes, \$6,438,787; City taxes, \$6,995,662; Town, district and other local taxes, \$11,606,414; total, \$29,007,461. (V. 24, p. 40.)

Indiana.—There are also \$139,000 of war bonds. There is a question as to the State's obligation to pay the Wabash & Erie Canal debt. A reference to the origin of that debt, arising from the State's compromise with the bondholders in 1846, will be found in the CHRONICLE, V. 19, p. 493; see also p. 526. A suit on the question was brought and decree of sale obtained (V. 21, p. 85; V. 22, p. 104, 615). Taxable valuation, 1876—real estate, \$633,245,860; personal, \$22,362,781; railroads, \$38,208,936; corporations, \$4,900,811; total valuation, \$664,720,440, against \$897,739,783 in 1875, and \$983,551,067 in 1873. Tax rate, 1.8 mills. A law permitting towns to issue bonds was passed in 1875, the main section being as follows:

"SECTION 1.—Be it enacted by the General Assembly of the State of Indiana, That any incorporated town in this State which shall have heretofore, by the action of its Board of Trustees, commenced the erection of any public buildings, to be used as a market house, engine house or other public purposes, and shall not have the necessary means with

which to complete such building, on the passage of an ordinance authorizing the same by the Board of Trustees of said incorporated town, issue the bonds of such town to an amount not exceeding in the aggregate \$10,000, in denominations of not less than \$50 nor more than \$500, and payable at any place that may be designated in the bonds; the principal in not less than one year nor more than ten years after the date of such bonds, and the interest, annually or semi-annually, as may be therein provided, to provide the means with which to complete such buildings; provided that such bonds shall not be sold at a price less than ninety-four cents on the dollar, nor bear a greater rate of interest than eight per centum per annum." A similar law was passed for counties. (V. 22, p. 203.)

Kansas.—Kansas has but a small State debt, but the issues of municipal bonds have been large. The valuation of real and personal property in 1875 was \$121,544,344; tax rate, 6 mills for State purposes, and an average of 3.78 per \$100 for all purposes. State funds hold \$759,250 of the bonds. (V. 21, p. 14; V. 24, p. 47.)

Louisiana.—The funding bill passed Jan. 24, 1874, scaled the debt down to 60 per cent of the face value. For coupons lacking on bonds funded, similar coupons are cut from the new bonds issued; interest on consols. bonds is paid in New York, but no interest is paid on bonds unfunded. These consols. were admitted to New York Stock Exchange, May, 1876. In December, 1876, there were nearly \$3,000,000 old bonds in New Orleans awaiting funding, but the Governor would call no meeting of the Board to act on them. The principal bonds not fundable are, \$119,000 of RR. bonds; \$48,000 school; \$260,000 Miss. & Mex. Gulf Canal; \$80,000 Boeuf & Cr. Nav.; \$875,000 N. O. M. & Tex. endorsed; and \$2,500,000 N. O. Mob. & Texas. The same tax of 14½ mills, in 1875 as in 1874 (in 1873 the rate was 21½ mills) The total assessed value of real estate in 1875 was

\$150,507,073; personal, \$40,849,547; of which New Orleans had \$98,463,269 of real and \$26,118,893 of personal. The gross revenue in 1875 was \$3,286,158 and expenses \$3,185,707. The \$2,500,000 bonds to N. O. Mob. & Texas Railroad have been declared void by State Supreme Court, but a re-hearing granted. (V. 20, p. 78, 83, 476, 521, 546; V. 21, p. 15, 63, 110, 159, 231, 439, 535, 613; V. 22, p. 62; V. 23, p. 525, 595.)

Maine.—The sinking funds (\$791,293), January, 1877, reduce the total debt to a net amount of \$5,129,107. Valuation of total taxables in 1875, \$255,000,000; tax rate in 1876, 3¼ mills.

Maryland.—The assessed valuation of property in 1876 was \$429,112,418, on which the rate of taxation was 17½ cents per \$100; income from dividends on railroad, canal and other stocks owned by the State was \$72,662. The State has largely assisted canals and railroads, and holds \$4,454,370 of stocks and bonds of companies paying interest promptly, leaving only \$6,276,154 of debt without any offset; the State also holds \$22,957,935 in unproductive securities.

Massachusetts.—All interest on the funded debt of Massachusetts is paid in coin. The credit of the State stands high in London and at home. During 1876 the funded debt was reduced \$336,000. The sinking funds in January, 1876, were \$11,725,309. The Hoosac tunnel has cost the State about \$17,200,079. Real estate assessed in 1876, \$1,262,142,326; personal, including bank shares, \$588,405,162; tax rate, 1875, 1.06 mills. The loan to B. H. & E. Railroad was secured by deposit of \$3,600,000 "Berdell" mortgage bonds, afterwards exchanged for new stock. (V. 20, p. 336, 521; V. 21, p. 277; V. 22, p. 62; V. 23, p. 354.)

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Date of Bonds.	Size or par Value.	Amount outstanding.	INTEREST.			Principal—When Due.
				Rate.	When Payable	Where Payable and by Whom.	
For explanations see notes on first page of tables.							
Michigan—							
Renewal Loan Bonds.....	1858	\$1,000	\$101,000	6	J. & J.	N. Y., Am. Exchange Bank.	July, 1878
Two Million Loan.....	1863	1,000	822,000	6	J. & J.	do do	1878 & '83
War Bounty Bonds.....	1865	1,000	357,000	7	M. & N.	do do	May, 1890
Sainte Marie Canal bonds.....	1859	1,000	46,000	6	J. & J.	do do	July, 1879
Minnesota—							
State Building Loan.....	1867	1,000	100,000	7	J. & J.	St. Paul, Treasury.	1877
do do.....	1868	1,000	100,000	7	J. & J.	do do	1878
do do.....	1869	1,000	50,000	7	J. & J.	do do	1879
do do coupon.....	1873	1,000	250,000	7	J. & J.	do do	1883 to 1903
Railroad Bonds (not recognized).....	1858	1,000	2,275,000	7	J. & D.	.....	Dec., 1887
Missouri—							
State bonds.....	1865 to '66	1,000	439,000	6	J. & J.	N. Y., Bank of Commerce.	1883
Consolidated bonds.....	1868	1,000	2,727,000	6	J. & J.	do do	1888
University and Lunatic Asylum bonds.....	1872	1,000	401,000	6	J. & J.	do do	July, 1892
State Bank stock refunding.....	1874	1,000	104,000	6	J. & J.	do do	.....
Bonds to North Missouri Railroad.....	1854 to '58	1,000	2,256,000	6	J. & J.	do do	1877 to '88
Bonds to Cairo & Fulton Railroad.....	1857 to '59	1,000	392,000	6	J. & J.	do do	1877 to '89
Bonds to Platte County Railroad.....	1859 to '60	1,000	504,000	6	J. & J.	do do	1889 to '90
Bonds to Iron Mountain Railroad.....	1854 to '59	1,000	1,872,000	6	J. & J.	do do	1877 to '89
Pacific Railroad of Missouri.....	1853 to '59	1,000	2,973,000	6	J. & J.	do do	1876 to '87
Southwestern Branch Pacific Railroad.....	1857 to '66	1,000	784,000	6	J. & J.	do do	1876
Funding bonds.....	1874	1,000	1,000,000	6	J. & J.	do do	July, 1894
Renewal bonds, coup., 5-20s, (act Mch. 29, '75)	1875-6	1,000	3,805,000	6	J. & J.	do do	1895-6
Hannibal & St. Joseph Railroad.....	1857 to '75	1,000	2,715,000	6	J. & J.	N. Y., B'k N. America.	1887 to '95
do do renewal.....	1874	1,000	285,000	6	J. & J.	do do	.....
Nevada—							
State bonds.....	1871	1,000	160,000	9½ & 10	Various	State Treasury.	1881 and '82
Territorial bonds.....	1872	1,000	800,000	9½	M. & S.	do	March, 1887
New Hampshire—							
War loan, coupon bonds.....	1861	1,000	213,000	6	J. & J.	Concord or Boston.	July, 1878 & '78
do do.....	1864	1,000	600,000	6	M. & S.	do do	Sept., 1884 to '89
Municipal war loan.....	1872	100 &c.	2,206,100	6	J. & J.	do do	Jan., '92 to 1905
State bonds.....	1873	100 &c.	500,000	6	J. & J.	do do	1879 to '80
New Jersey—							
War loan bonds, tax free.....	1861	100 &c.	800,000	6	J. & J.	Trenton and Jersey City.	Jan., 1878 to '84
do do do.....	1863	100 &c.	900,900	6	J. & J.	do do	Jan., 1886 to '96
do do taxable.....	1864	100 &c.	593,400	6	J. & J.	do do	Jan., '97 to 1902
New York—							
Bounty loan bonds, coupon.....	.....	1,000	1,057,000	7	J. & J.	N. Y. Manhattan Bank.	April, 1877
do do registered stock.....	.....	.....	4,895,500	7	J. & J.	do do	April, 1877
General fund debt—Astor stock.....	1827 to '32	.....	561,500	5 g.	J. & J.	Albany.	At will.
do do do deficiency loan.....	1848	.....	800,000	6 g.	J. & J.	N. Y., Manhattan Bank.	July, 1878
do do do do.....	1848	.....	1,537,887	5 & 6 g.	J. & J.	Albany.	At will.
do do do.....	1875	.....	473,000	6 g.	J. & J.	N. Y., Manhattan Bank.	Oct., 1893
do do do.....	.....	.....	880,000	6 g.	J. & J.	do do	Dec., 1877
Canal debt, Under Art. 7, Sec. 3, of Con-	1872	.....	1,562,900	6 g.	J. & J.	do do	July, 1887
stitution and Art. 7, Sec. 12.	1873	.....	847,500	6 g.	J. & J.	do do	Jan. 1, 1883
.....	1873	.....	4,302,600	6 g.	J. & J.	do do	July 1, 1891
.....	1874	.....	2,000,000	6 g.	A. & O.	do do	Oct. 1, 1892
Comptroller's bonds (by Rev. Stat's).....	.....	.....	66,443	5 & 6 g.	.....	Albany.	On demand.
North Carolina—							
Railroad and improvement bonds, old.....	.....	500 &c.	4,738,800	6	J. & J.	New York.	1868 to '98
do do do old.....	.....	500 &c.	3,639,400	6	A. & O.	do	1868 to '98
RR. and improv't bonds, new (not special tax)	.....	1,000	2,383,000	6	J. & J.	do	1868 to '98
do do do do.....	.....	1,000	1,695,000	6	A. & O.	do	1868 to '98
Funding bonds, since war.....	1866	100 &c.	2,417,400	6	J. & J.	do	Jan., 1900
do do.....	1868	100 &c.	1,711,400	6	A. & O.	do	Oct., 1898
Registered certificates of literary fund.....	1867	.....	383,045	6	J. & J.	Raleigh, Treasury.	Indefinite.
Penitentiary bonds, act Aug. 24, 1868.....	1868	1,000	44,000	6	A. & O.	New York.	Oct., 1898
Special tax bonds.....	.....	1,000	11,407,000	6	A. & O.	do	1898 to '99
Ohio—							
Registered loan, payable after June, 1881.....	1860	100 &c.	4,072,640	6	J. & J.	N. Y., American Exch. B'k.	July, 1881
do do do June, 1886.....	1856	100 &c.	2,400,000	6	J. & J.	do do	Jan., 1887
Oregon—							
Bounty bonds.....	.....	.....	26,500	7	J. & J.	State Treasury.	1884
Willamette Canal and Lock.....	1870	.....	200,000	7	J. & J.	.....	1880
Pennsylvania—							
Inclined plane loan.....	1849	.....	400,000	6 g.	J. & J.	Phila., Farm. & Mech. B'k.	April, 1879
Coupon loan (except \$53,000 reg.), April 2.....	1852	1,000	395,000	5 g.	J. & J.	do do	July, 1882
do April 2.....	1852	1,000	87,000	4½ g.	J. & J.	do do	July, 1882
do May 4.....	1852	1,000	2,804,000	5 g.	F. & A.	do do	Aug., 1877
Registered loan, May 4.....	1852	1,000	441,500	5 g.	F. & A.	do do	Aug., 1877
Coupon loan (except \$41,000 reg.) of April 19.....	1853	1,000	273,000	5 g.	F. & A.	do do	Aug., 1878
Stock loan of Feb. 2 (registered).....	1867	50 &c.	7,423,400	6	F. & A.	do do	Feb., 1877 to '82
do do (coupon).....	1867	500 &c.	369,000	6	F. & A.	do do	Feb., 1877 to '82

Michigan.—The debt has been largely diminished in the last few years. Assessed valuation of real and personal property, 1876, \$530,000,000, and tax rate 2½ mills. Surplus revenue is applied to purchase of bonds. (V. 20, p. 139.)

Minnesota.—All the State bonds are now held by the permanent school fund. Minnesota is usually classed among the States which have avoided their obligations, in consequence of her refusal to recognize the "State Railroad bonds" of 1858 to the amount of \$2,275,000. See Governor's Message, V. 22, p. 63. Property valuation, 1875, \$213,855,743, of which \$45,162,467 was personal; tax, 2½-10 mills. (V. 19, p. 493; V. 22, p. 587; V. 24, p. 40.)

Missouri.—The equalized valuation of all real and personal property in 1876 was \$1,001,123,110. Railroad property was assessed at \$54,849,312, as returned to the County Courts; but at only \$19,861,141, as returned to the State Auditor in 1875. The State had \$1,428,000 bonds maturing in 1875, and \$3,907,000 in 1876. To provide for these, a law of 1875 authorized the sale of new bonds, and the State Commissioner's report to July, 1876, is in V. 23, p. 135. The Hannibal & St. Joseph Railroad provides for its own debt. Bonds falling due are paid in currency, pursuant to a resolution of the Legislature, although some of these bonds are payable by their terms in "gold or silver." (V. 20, p. 83. 161, 290, 313, 336, 383, 477; V. 21, p. 277; V. 22, p. 83, 591; V. 23, p. 135, 397, 498.)

Nevada.—The debt of Nevada is hardly more than nominal.

New Hampshire.—The debt of New Hampshire was created for war purposes, and is being gradually reduced. The Municipal loan of 1872 was issued to cities and towns, the proceeds to be applied to their war debts. Total valuation in 1876, \$199,083,353. Tax rate, \$2 per \$1,000.

New Jersey.—The debt was created for war purposes. Of the first two classes of bonds the principal is payable \$100,000 per year. Valuation of real

property in 1876, \$445,918,221; personal \$160,497,340; total, \$596,914,707, against \$612,731,094 in 1875. State tax, 3 mills.

New York.—There is also \$68,000 contingent debt of Long Island Railroad, and \$7,361 per annum for Indian annuities. An abstract of the Comptroller's report was given in V. 21, p. 17, showing a net reduction of \$5,012,787 in the debt for year ending Sept. 30, 1876. The following were valuations and tax rate for State purposes in the years 1859 and 1863, and from 1870 to 1876:

Year.	Real Estate.	Personal.	State tax.
1859.....	\$1,097,564,524	\$307,349,155	2½
1865.....	1,158,327,371	392,552,314	4 53-80
1870.....	1,532,720,907	431,281,278	7 41-156
1871.....	1,599,930,168	452,637,732	5 79-120
1872.....	1,644,379,410	147,248,035	9½
1873.....	1,692,523,071	437,102,315	6 95-100
1874.....	1,750,698,918	418,608,955	7½
1875.....	1,960,352,703	407,427,399	6
1876.....	2,108,325,672	357,941,401	3 11-24

For the fiscal year, 1875-6, the tax rate was reduced to 3 11-24 mills. This was partly owing to the considerable reduction in the County debt, and the increase of sinking fund resources. For 1876-7 the Comptroller recommends a tax rate of 2½ mills. He disapproves of the large increase in the assessed value, as shown above, and claims that there has not been a real increase in value to the extent shown by the figures. Local taxation was \$10,632,718 on town taxes, and \$31,986,475 on county taxes, making, with the State levy, a total of \$52,148,363 raised by taxation, of which \$30,105,108 was in New York City. In 1874, the local debts of cities in New York State were \$137,539,699; of counties, \$46,685,264, and towns, \$25,140,181. (V. 20, p. 23, 60, 615; V. 22, p. 63, 471; V. 24, p. 17.)

North Carolina.—North Carolina is heavily burdened with debt, in proportion to her taxable property. Total property was assessed in 1872 at \$123,507,628, a low valuation. Interest is paid on bonds issued to North Carolina Railroad (\$2,800,000), as the

State holds \$3,000,200 stock and receives dividends thereon. Other interest in default. A funding bill passed the Legislature March, 1875. (See CHRONICLE, V. 20, p. 336.) In New York, bonds are classified thus: "Old," being those issued prior to May 1, 1861, coupons on from Jan. '69; "N. C. R. R." issue of \$2,800,000 to that road, coupons on since Jan. & April, '69; same "coup. off" have had 7 coupons paid; "funding act '66" carry coupons Jan., '69; "funding act" '68 carry coupons April, '69. "New" authorized before war, except \$1,500,000 in 1863; "Special tax, 1st," carry coup. April, '69; "2d" coup. of Oct. '69; "3d" coup. April, 1870. (V. 21, p. 570; V. 23, p. 599, 615, 647; V. 24, p. 17.)

Ohio.—Ohio has a very small State debt, but large local debts, amounting in 1876 to \$36,059,973. Valuations in 1876 were: Real estate in cities, &c., \$371,848,028; other, \$704,940,269; personal, \$520,651,599. Tax rate in 1875, 3 2-10 mills for State, and an average of 25 9-10 mills for local purposes. Report on State and local debts, V. 22, p. 64; V. 21, p. 17.)

Oregon.—The debt is provided for by sinking funds, payable from land sales. Taxable property in 1875 was assessed at \$41,197,149; ½ mill tax was laid for Relief bonds and 1 mill for Bounty bonds.

Pennsylvania.—Total debt Nov. 30, '76, \$22,978,950; available assets, \$9,054,910; net debt, \$13,924,039. The financial system is remarkable in Pennsylvania, in the fact that no tax is laid for State purposes on real estate. Revenue is raised from numerous sources, principally from corporations. Taxes are levied on personal property, which was assessed at \$159,318,817, and the tax was \$574,817 in 1876. State expenses have lately exceeded revenue, and sinking funds have been diverted to meet the deficiency. The State holds \$1,751,321 in stocks and \$8,300,000 of railroad bonds. Interest is paid in gold on all the State debt issued prior to 1867. Any coupon bonds may be changed to registered. The bonds due in 1877 are payable at any time till 1882; those of 1882 till 1892. (V. 21, p. 137; V. 22, p. 64.)

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DESCRIPTION.	Date of bonds.	Size or par value.	Amount outstanding.	INTEREST.			Principal—when due.
				Rate.	When Payable	Where payable and by whom.	
For explanations see notes on first page of tables.							
<i>Pennsylvania (Continued)—</i>							
Stock loan of Feb. 2 (registered).....	1867	\$50 &c.	\$90,400	5	F. & A.	Phila., Farm. & Mech. B'k.	Feb., 1877-1882
do do (registered).....	1867	50 &c.	9,251,850	6	F. & A.	do do	Feb., 1882-1892
do do (registered).....	1867	50 &c.	723,950	5	F. & A.	do do	Feb., 1882-1892
Agricultural College land scrip.....	1872	....	500,000	6	....	Harrisburg Treasury.	.....
<i>Rhode Island—</i>							
War bond.....	1862	1,000	989,000	6	M. & S.	Providence, R. I. H. & T. Co.	March, 1882
do	1863	1,000	200,000	6	A. & O.	do do	April, 1893
do	1863	1,000	631,000	6	J. & J.	do do	July, 1893
do	1864	1,000	738,000	6	F. & A.	do do	Aug., 1894
<i>South Carolina—</i>							
State stock.....	1794	Various	23,684	3 g.	Q.—J.	Columbia, State Treasury.	At pleasure.
State House stock.....	1836 to '61	Various	520,346	6 g.	J. & J.	do do	1877 to '86
do bonds.....	1853 to '54	1,000	240,000	6	J. & J.	do do	1871 to '80
Funding bonds and stock.....	1866	50 &c.	401,700	6 g.	J. & J.	Columbia and New York.	July 1, 1887 to '97
Blue Ridge Railroad bonds.....	1854	1,000	680,000	6 g.	J. & J.	Columbia, Treasury.	July 1, 1875 to '79
Funding bills receivable.....	1868	1,000	177,000	6 g.	A. & O.	Columbia and New York.	July 1, 1888
Payment of interest.....	1868	1,000	261,000	6 g.	A. & O.	do do	July 1, 1888
Funding bank bills.....	1868	500 &c.	370,500	6 g.	J. & J.	do do	July 1, 1889
Conversion bonds and stock.....	1869	500 &c.	648,300	6 g.	J. & J.	do do	July 1, 1882
Land commission bonds.....	1869 to '70	500 &c.	22,000	6 g.	J. & J.	do do	.....
Fire loan bonds, sterling.....	1838	....	481,944	5 g.	Q.—J.	London.	July 1, 1868
do stock, domestic.....	1838	....	218,423	6 g.	Q.—J.	Columbia.	July 1, 1868
Bonds—Relief State Treasury.....	1869	....	10,000	7	J. & J.	Columbia & Fis. Agen. N. Y.	1888
Consolidated bonds, coup. (Funding act).....	1873	Various	4,023,000	6	J. & J.	New York or Columbia.	July 1, 1893
do stock (Funding act).....	1873	Various	149,254	6	J. & J.	do do	July 1, 1893
Railroad endorsements.....	.....	....	4,797,608	.....	.....	.....	.....
<i>Tennessee—</i>							
New funding bonds, act of 1873.....	1874	1,000	6,617,000	6	J. & J.	N. Y., Fourth Nat. Bank,	July 1, 1914
Bonds registered, act of 1873.....	Various.	1,000	16,194,000	5 & 6	J. & J.	do do	1875 to 1900
Fundable bonds and coup. not yet presented.	Various.	Various	661,000	5, 5 1/4, 6	....	.....	1900
Bonds, registerable, not presented.....	Various.	....	460,000	5	....	.....	1875 to 1900
Held by E. T. University (not to be funded)...	....	1,000	396,000	6	J. & J.	N. Y., Fourth Nat. Bank.	Various.
<i>Texas—</i>							
Funding State debt.....	1866 & '71	....	200,000	6	Various	N. Y., Bank of New York.	1877 and 1891
Funding warrants, act May 2, 1874.....	1874	1,000	499,000	10	J. & J.	do do	Jan., 1884
Frontier defense, gold, act August 5, 1870....	1870	1,000	697,000	7 g.	M. & S.	do do	1910
Revenue deficiency bonds, act Dec. 2, 1871....	1872	1,000	500,000	7 g.	J. & J.	do do	1892
Bonds, act Mar., 1874 (for paying float'g debt)	1874	1,000	1,000,000	7 g.	J. & J.	do do	March 1, 1904
Veteran Pension bonds, act Aug., '70 & Apl., '74	1874	100	1,070,357	10	J. & J.	do do	1894
<i>Vermont—</i>							
War loan bonds, coupon.....	1862	500 &c.	134,000	6	J. & D.	Boston, N. B. Mut. Red'n.	Dec., 1876-78
do registered.....	1862	500 &c.	137,000	6	J. & D.	Montpelier, Treasury.	1890
<i>Virginia—</i>							
Old bonds, 23 fundable, coupon.....	1851 to '66	500 &c }	6,401,285 }	6	J. & J.	New York.	1886 to '95
do 23 do registered.....	1851 to '66	Varia's }		6	J. & J.	Richmond, Treasury.	At pleasure
do sterling, not required to be funded.....	1851	\$100 &c	2,331,250	5	J. & J.	London, Baring B. & Co.	1886
Consol. (Act Mar. '71) coup. tax receivable....	1871	100 &c.	18,239,600	6	J. & J.	Richmond, Treasury.	1905
do do reg., conv. into coup.....	1871	100 &c.	1,997,415	6	J. & J.	do do	1905
do (Act 1872) coup., not receivable.....	1872	100 &c.	2,021,000	6	J. & J.	do do	.....
do do reg., do	1872	100 &c.	1,196,786	6	J. & J.	do do	.....
Deferred certificates (W. Va.).....	1871	Various	15,239,370	6	J. & J.	.....	Contingent
Interest on sterling debt, funded (Act 1871)...	1871	Various	212,833	....	J. & J.	London, Baring B. & Co.	1905
Interest unpaid Sept. 30, '76, on debt proper.	.....	....	1,676,827	....	....	.....	.....

Rhode Island.—The debt was all created for war purposes and is being steadily diminished. The valuation of real property in 1876 was \$185,159,843, and personal, \$86,891,928, and tax rate 15 cents on \$100.

So. Carolina.—The Governor's message on finances in V. 21, p. 535. The funding law approved Dec. 22, 1873, provided for scaling down the old debt by giving new bonds to the extent of 50 per cent, and declared void the conversion bonds to the amount of \$5,965,000. The January, 1876, interest was paid on consolidated bonds in April, 1876. The interest due in July was only paid in part. Total valuation of all property—in 1875, real estate, \$88,177,218; personal, \$46,791,006; rate of taxation in 1874, 12 mills. (V. 20, p. 84, 241, 291, 358, 547; V. 21, p. 499, 614; V. 23, p. 40.)

Tennessee.—The coupons of July, 1875, together with those of July, 1874, and Jan., 1875, remaining due, were paid in September, 1876. The law passed in March, 1873, provided for funding all outstanding, legally issued bonds, due between July 1, 1874, and July 1, 1884, as well as all past-due coupons, and coupons maturing on or before Jan. 1, 1874, in a 10-40 year 6 per cent bond. The total debt given above is, substantially, according to the last report of the Comptroller, January, 1877. The debt of solvent railroads is \$3,453,145, and total debt, less that amount, \$22,852,011, including \$129,020 outstanding warrants and \$2,088,746 past-due interest, against which \$95,633 is owed by solvent railroads. The State's endorsements for railroads are \$1,802,000, of which \$1,560,000 is taken care of by the roads. Bonds to amount of \$75,000 are now over-due, and \$80,000 more fall due in 1877; these are fundable at the option of the Legislature. Total valuations in 1876 were as follows: Land, \$183,228,365; town lots, \$57,578,231;

other taxables, \$37,213,908; total in 1876, \$278,020,531, against \$233,033,583 in 1875. The Comptroller estimates resources for 1877 at \$1,376,490; ordinary expenses, \$707,200; leaving \$669,290 applicable to interest on the bonds, for the full payment of which about \$1,200,000 would be required. The rate of taxation is 40 cents on the \$100. Tennessee bonds, sold in New York as "old," are those issued before 1862, and having coupons of July, 1869; Old "ex coupon," have only the coupon of July, 1875; "New," issued since 1862 carrying coupon of July, 1869, "ex coupon" July, 1875, only; "New Series," the new funding bonds. (V. 21, p. 87, 313, 614; V. 22, p. 472; V. 23, p. 16, 397; V. 24, p. 40, 112.)

Texas.—The State Comptroller, in February, 1876, reported total funded debt \$4,249,757; floating debt, \$543,137, and bonds of doubtful validity remaining in hands of State Treasurer, \$812,210. The 10s due in 1881 are redeemable after July, 1877, and a law has been passed for their payment. The valuation of taxable property in 1875 was \$250,853,759, against \$241,841,860 in 1874. Tax rate, 50. From the Comptroller's report we have the following statistics for 1875:

Total value of taxable property assessed, \$250,853,738
 State tax..... 1,254,354
 Poll tax..... 198,322
 County taxes..... 1,959,134
 Miles of R.R. in the State ass'd for taxes... 1,437
 Value of railroads..... \$16,605,122
 Number of acres of land assessed in the State..... 66,637,920
 Value of lots assessed in the State..... 44,666,937
 (V. 20, p. 84; V. 22, p. 281; V. 23, p. 452.)

Vermont.—This State has a very small debt—all created for war purposes. Of the registered bonds

\$135,500 are held for Agricultural College. The sinking fund, Aug. 1, 1876, was \$135,932.

Virginia.—These amounts are exclusive of bonds held by Literary fund and Sinking fund. The Funding act of 1871 provided that coupons of the funded bonds should be receivable for State taxes. For 2-3 of the old bonds a new bond was issued, and for the other 1/2 a deferred certificate given (as the proportion due by West Virginia). The act of 1872 amended that of 1871 by not allowing coupons to be received for taxes. The sinking fund holds \$2,446,983 of State bonds and certificates. All interest over-due and unpaid to September, 30, 1876, (on the basis of 4 per cent) was \$1,676,827, which included coupons from Jan. 1, 1875. Assessed value of real estate in 1876 was \$242,756,548, against \$251,573,611 in 1873. Personalty in 1876, \$73,560,940. Tax rate, 5 mills. The receipts and expenditures for fiscal year 1875-6, were as follows: The revenues amounted to \$2,679,339. They exceeded the average annual receipts of the previous six years by \$201,276, and they exceeded the receipts of the fiscal year 1874-5 by \$161,549. The disbursements were as follows:

For ordinary expenses of government... \$975,232
 For extraordinary expenses..... 133,432
 For public free schools..... 443,000
 For interest on debt..... 1,105,805
 Balance not expended..... 17,818

Total..... \$2,679,339

If the revenue for 1876-77 should be the same, the deficit on full interest account for the year would be about \$600,000. (V. 19, p. 295, 502, 526, 582; V. 20, p. 14, 306, 356, 375, 547; V. 21, p. 527, 604; V. 23, p. 599.)

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Date of Bonds.	Size or par Value.	Amount outstanding.	INTEREST.			Principal—When Due.
				Rate.	When Payable	Where Payable and by Whom.	
For explanations see notes on first page of tables							
Albany, N. Y.—							
Albany & Northern Railroad loan.....	1854	\$1,000	\$246,000	6	M. & N.	New York.	May, 1879
Relief of drafted men.....	1864	1,000	46,000	6	J. & D.	do	June, 1880 to '84
Purchase Congress Hall Block.....	1866	1,000	151,000	6	F. & A.	Boston, Merchants' Bank.	Feb., 1885 to '94
City improvement.....	1870	1,000	348,000	7	M. & S.	New York.	March, '95 to 1900
Washington Park.....	1870, 1, 2, 4	1,000	529,000	7	M. & N.	do	Nov., 1910, 11, '12
City improvement.....	1871	1,000	242,000	7	M. & S.	do	March, 1876 to '94
New Post Office site.....	1874	1,000	118,000	7	M. & N.	do	
Water stock.....	1851 & '52	1,000	500,000	6	F. & A.	do	Feb., 1876 to '81
Additional supply.....	1874	1,000	400,000	7	F. & A.	do	
Bonds loaned to Albany & Susquehanna RR.	1865	1,000	1,000,000	6	M. & N.	do	1895-'97
do Albany & W. Stockbridge RR.	1841	....	103,000	6	J. & J.	Boston.	July 1, 1876
Augusta, Ga.—							
Bonds for various purposes.....	Various.	250 &c.	2,000,000	7	Various	Augusta.	1876 to '89
City bonds, tax free.....	1876	500 &c.	100,000	7	A. & O.	do	1900
Baltimore—							
Consolidated loan of 1890.....	Various.	100 &c.	7,306,546	6	Q.—J.	Balto., Farm. & Plan. Bank.	July 1, 1890
Water loan.....	1854	100 &c.	5,000,000	6	M. & N.	Balto., N. Mechanics' Bank.	At will after 1875
Consolidated bounty loan.....	1863	100 &c.	2,211,068	6	M. & S.	do	Sept. 1, 1893
Exempt bounty loan.....	1865	100 &c.	410,353	6	M. & S.	do	Sept. 1, 1893
Public parks (Druid Hill).....	1860	100 &c.	555,566	6	Q.—M.	do	Sept. 1, 1890
Park improvement loan.....	1863	100 &c.	185,723	6	Q.—J.	do	Jan. 1, 1895
Five million loan to Baltimore & Ohio RR.	1853	100 &c.	5,000,000	6	Q.—J.	Balto., Farm. & Plan. Bank.	Jan. 1, 1890
One million loan to Pittsb. & Connellsville RR	1853	100 &c.	1,000,000	6	J. & J.	Balto., N. Mechanics' Bank.	Jan. 1, 1886
New City Hall.....	1868	100 &c.	1,000,000	6	Q.—J.	Balto., Farm. & Plan. Bank.	July 1, 1884
do do.....	1870	100 &c.	1,000,000	6	Q.—J.	do	April 15, 1900
do do.....	1874	100 &c.	500,000	6	Q.—J.	do	March 7, 1902
Consolidated loan.....	1864	100 &c.	936,661	5	Q.—J.	do	1885
Court house loan.....	.....	100 &c.	92,400	5	Q.—J.	Balto., N. Mechanics' Bank.	At will.
Funding loan.....	1870	100 &c.	800,000	6	Q.—J.	Balto., Farm. & Plan. Bank.	July 1, 1900
do.....	1874	100 &c.	2,000,000	6	J. & J.	Baltimore, Register's Office.	Feb. 1, 1894
Western Maryland Railroad.....	1872	100 &c.	1,000,000	6	J. & J.	Balto., N. Mechanics' Bank.	Jan. 1, 1902
Jones' Falls.....	1872	100 &c.	473,900	6	Q.—F.	do	April 9, 1900
Valley Railroad.....	1873	.....	1,015,300	6	A. & O.	Baltimore, Register's Office.	Oct. 31, 1886
Patterson Park extension.....	1872	100 &c.	200,000	6	M. & S.	do	March 8, 1892
Water loan.....	.....	.....	663,000	5 & 6	J. & J.	.....	July 1, 1894
Endorsements for York & Cumberland RR.....	.....	.....	500,000	6	J. & J.	Balto., North. Central RR.	Jan. 1, 1877
do do Western Maryland RR.....	.....	.....	1,375,000	6	J. & J.	Balto., N. Mechanics' Bank.	Jan. 1 '90 & 1900
do do Union Railroad.....	.....	.....	117,000	6	J. & J.	Baltimore, Franklin Bank.	Jan. 1, 1895
Bangor, Me.—							
City debt proper.....	1858 to '72	100 &c.	156,000	6	Various	Boston, Merchants' N. B'k.	1877 to '92
Municipal loan.....	1874	1,000	100,000	6	J. & J.	Boston or Bangor.	Jan. 1, 1894
Water loan bonds, coup. (Act Feb. 22, 1875).	1875	500 &c.	375,000	6	J. & J.	Boston, Merch'ts' Nat. B'k.	July 1, 1905
European & North American Railroad.....	1869	1,000	1,000,000	6	J. & J.	do	Jan. 1, 1894
Bangor & Piscataquis Railroad.....	1869	1,000	814,000	6 & 7	A. & O.	do	April 1, 1899
Boston—							
Renewal city debt, sterling.....	1853	£100 &c.	583,205	4½g.	J. & J.	London, Baring Brothers.	July, 1878
For city purposes, war debt, &c.....	1852 to '61	1,000	4,296,800	5 g.	Various	Boston, Treasurer's Office.	1876 to '87
do do do.....	1864 to '76	1,000	16,809,175	6	Various	do	1876 to '96
Burnt district, sterling loan.....	1873	£100 &c.	4,997,603	5 g.	A. & O.	London, Baring Brothers.	April, 1893
Consolidated street improvem't, sterling loan.	1869	£100 &c.	3,559,600	5 g.	J. & J.	do	July, 1899
Roxbury debt, assumed.....	1860 to '61	1,000	438,600	5, 5½, 6	Various	Boston, Treasurer's Office.	1874 to '85
Dorchester debt, assumed.....	1861 to '69	Various.	121,500	5½, 7	Various	do	1875 to '82
Charlestown debt, assumed.....	1857 to '73	500 &c.	1,196,000	5 & 6	Various	do	1876 to '93
Mystic water debt, assumed.....	1862 to '76	1,000	1,318,000	5 & 6	Various	do	1875 to '96
Brighton debt, assumed.....	1866 to '73	Various.	322,640	6, 6½, 7	Various	do	1875 to '83
West Roxbury debt, assumed.....	.....	Various.	470,000	6½ & 7	Various	do	1875 to '92
Water loan, new main, Brookline Reservoir.....	1858	1,000	394,000	5 g.	A. & O.	do	Oct., 1878
do Chestnut Hill reservoir.....	1865 to '71	1,000	2,248,000	6	J. & J.	do	1876 to '99
do renewal of loan due '70-'71, all reg.	1871	.....	688,000	6	A. & O.	do	April, 1901
do do '72-'73.....	1872	£100 &c.	1,949,711	5 g.	A. & O.	London, Baring Brothers.	Oct., 1902
Water works, Roxbury, coupon and registered	1868 to '70	1,000	700,000	6	J. & J.	Boston, Treasurer's Office.	1880 to '99
do Roxbury & Dorchester.....	1871 to '75	1,000	465,000	6	Various	do	1901 to 1905
do Dorchester, all registered.....	1871	.....	375,000	6	J. & J.	do	Jan., 1901
do W. Roxbury & Brighton, all reg.	1875 to '76	.....	350,000	6	Various	do	Jan. & April, 1905
do do coup. and reg.....	1876	1,000	100,000	5 g.	A. & O.	do	
Additional supply water.....	1872 to '75	1,000	648,000	6	Various	do	1902 to 1904
Various purposes, for water works.....	1871 to '74	1,000	366,000	6	Various	do	1901 to 1904
Water loan bonds, gold, coupon or reg.....	1875-'76	1,000	3,452,000	5 g.	A. & O.	do	Oct., 1905-'6
Brooklyn—							
Debt of Williamsburgh, local improvement.....	1859 to '61	1,000	138,000	6	J. & J.	Brooklyn.	1879 to '81
Brooklyn local improvement loan.....	1861	1,000	213,000	7	M. & N.	do	1891
Mount Prospect Square loan.....	1857	1,000	90,000	6	J. & J.	do	1887
Soldiers' aid fund loan.....	1865	1,000	552,000	7	J. & J.	do	1885 to '94
Third street improvement loan, local.....	1867	1,000	302,000	6	J. & J.	do	1881
Gowanus canal improvement loan, local.....	1866	1,000	260,000	7	J. & J.	do	1877 to '90
Bushwick avenue do do do.....	1865	1,000	233,000	7	J. & J.	do	1877 to '90
South Seventh street do do do.....	1866	1,000	278,000	7	J. & J.	do	1877 to '90
Union street do do do.....	1867	1,000	260,000	7	J. & J.	do	1877 to '86
Fourth avenue do do do.....	1862	1,000	190,000	6	J. & J.	do	1877 to '95
do do do do.....	1867	1,000	231,000	7	J. & J.	do	1877 to '95
Wallabout Bay do do do.....	1867	1,000	544,000	7	J. & J.	do	1877 to '90
Kent avenue basin do do do.....	1869	1,000	427,000	7	J. & J.	do	1879
New York Bridge loan, registered and coupon	1870	1,000	3,000,000	7	J. & J.	do	1901 to '24
Bonds for N. Y. & Brooklyn Bridge, cp. or reg.	1876	1,000	1,850,000	6 & 7	J. & J.	do	1907 to 1908
Prospect Park loan, registered and coupon.....	1860 to '73	1,000	8,017,000	7	J. & J.	do	1915 to '24

Albany.—There are sinking funds for municipal bonds and for water stock. The loan to Albany & Susquehanna is secured by 1st mort. The valuation of property in Albany County in 1876, by local assessment, was: Real estate, \$47,039,848; personal, \$5,301,151; total, \$52,340,999. In 1876, total equalized valuation by State Board, \$58,460,770. Tax rate, 2.49.

Augusta.—Of this debt, \$600,000 was issued for railroads, and balance for canal enlargement, water works, &c.

Baltimore.—The fiscal year of Baltimore ends with Oct. 31. The city credit has been loaned extensively to railroads, in exchange for their securities, which it holds to a large nominal amount. The sinking fund for Baltimore & Ohio RR. \$5,000,000 loan is \$1,848,878; West Maryland Railroad sinking fund, \$157,601; and the total of the several other sinking funds, \$6,026,479. The Balt. & Ohio RR. pays interest on \$5,000,000 loan; Water loan is paid by income of water works, and Public Park by City Passenger Railway, and out of a total debt of \$33,343,251, only \$16,554,018 is dependent on the tax levy. The net debt over productive assets is given at \$6,690,443, against which are held \$4,770,907 of unproductive assets. The assessed value of property in 1876 is \$231,503,129; tax rate, 1876, \$1.80 on the \$100 for city purposes, and .17½ for State. Population in 1870 was 267,354, against 212,418 in 1860. (V. 22, p. 589; V. 23, p. 514; V. 24, p. 12.)

Bangor, Me.—The valuation of real and personal property is \$11,052,211; rate of taxation, 2.50 per cent. The loans to European & North American Railroad and to Bangor & Piscataquis Railroad are secured by first mortgages on those roads.

Boston.—The population of Boston in 1870 was 292,497, against 177,840 in 1860; in 1875 it was, 341,919. Valuation of real property in 1876, including the re-

cent annexations, was \$526,145,700, against \$558,769,500 in 1875; and personal, \$222,732,400, against \$234,998,400; upon which the rate of taxation is \$12.70 per \$1,000—\$11.68 of this for city and \$1.02 for State purposes, against a total of \$13.70 per \$1,000 in 1875. The total debt, both funded and unfunded, at the close of the last fiscal year, April 30, 1876, was \$43,933,165, and the sinking funds, bonds, mortgages, &c., \$16,830,337. The sinking fund provisions are sufficient to meet the debt as it matures. In March, 1876, Mr. Turner, city auditor, gave his estimates for the revenue required for the coming financial year 1876-'77, commencing May 1, 1876. This estimate is based on an assumption of meeting the actual wants of the municipality and avoiding the borrowing of money for other than the water works, and extensive and costly improvements; the tax per each \$1,000 will be reduced from \$13.70 last year to \$13.45 per \$1,000 this year. The following is a comparison of the appropriations granted by the City Council and income to be received, compared with the estimates for 1875-'6:

	1875-'6.	1876-'7.
Appropriations.....	\$12,302,305	\$11,219,587
Income.....	2,864,425	2,939,900
	\$9,437,880	\$8,279,487
Per centage.....	233,136	247,335

Placing the tax to be paid to the State at the same as last year, the estimated tax warrants exhibit the following result:

	1875.	1876
City and County.....	\$9,721,016 00	\$8,527,872 00
State.....	802,120 00	742,932 00
Total by taxation..	\$10,523,136 00	\$9,270,804 00

During the last forty years, with a single exception, the taxable valuation has shown an annual increase. Mayor Cobb's message, January, 1876, gives a net decrease of debt in 1875, amounting to \$355,579. (V. 22, p. 61.)

Brooklyn.—There are also \$27,000 7 per cent. Nat. Guard bonds due 1880-81. The Mayor's message, January 1, 1877, made the whole city debt as follows:

Permanent loans.....	\$27,143,000
Sinking funds.....	4,530,129

Balance.....	\$22,617,870
King's Co. debt (City's share).....	8,491,720
Loans chargeable on specified property.....	11,068,500
Tax certificates.....	1,900,000

Total net debt..... \$39,578,100

—The Mayor stated that the debt increased in 1876 \$781,623, chiefly owing to the law charging only 7 per cent interest on unpaid taxes. Population in 1870, 396,200, against 266,661 in 1860. Valuation of property in King's Co. in 1876, by the local assessment, was \$223,339,621 for real estate, and \$14,882,265 for personal; total real and personal, \$238,221,886. In 1874 the State Board of Equalization estimated that the true value of real estate was \$426,393,740. The Supervisors assessed the total taxable property of Brooklyn in 1875 at \$225,176,755, or about 65 per cent of true value. The debt of Kings County, separate from the debt of Brooklyn, is \$4,201,821, of which the city is responsible for nineteen-twentieths. Average tax rate in 1876, \$3.21 per \$100, against \$3.44 in 1875. (V. 20, p. 520; V. 22, p. 589; V. 24, p. 63.)

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DESCRIPTION.	Date of bonds.	Size or par value.	Amount outstanding.	INTEREST.			Principal—when due.
				Rate.	When payable	Where payable and by whom.	
For explanations see notes on first page of tables.							
Brooklyn—(Continued)—							
Prospect Park loan.....	1860 to '72	\$1,000	\$1,217,000	6	J. & J.	Brooklyn.	1915 to '24
Deficiency bonds.....	1872	1,000	319,000	7	M. & N.	do	1881 to 1908
Permanent water loan.....	1857 to '72	1,000	9,706,000	6	J. & J.	do	3 years from date.
do do.....	1872 to '75	1,000	1,985,500	7	J. & J.	do	3 years from date.
Sewerage fund bonds, continuous, local	.....	1,000	1,956,500	7	J. & J.	do	3 years from date.
do do 8'th B'klyn.....	.....	1,000	200,000	7	J. & J.	do	1880
Assessment fund bonds, continuous, local	.....	1,000	4,968,000	7	J. & J.	do	1875
Central and Knickerbocker av. sewer bonds..	1870	1,000	618,000	7	J. & J.	do	1877
Boulevard bonds.....	1873	1,000	842,000	7	J. & J.	do	
Temporary tax certificates.....	1872 to '73	....	1,900,000	7	....	.....
Buffalo, N. Y.—							
Funded debt bonds, various purposes.....	1853 to '75	1,000	2,209,250	7	Various	Buffalo and New York.	1876 to 1895
Buffalo & Jamestown Railroad.....	1873 to '75	1,000	1,000,000	7	Various	Buffalo.	1893 to 1895
Buffalo New York & Philadelphia Railroad...	1871 to '73	1,000	750,000	7	Various	Buffalo and New York.	1881 to 1893
Water works bonds.....	1868 to '76	1,000	2,779,382	7	Various	do do	1878 to 1926
Water bonds, coupon.....	1876	1,000	100,000	6	J. & J.	N. Y., Gallatin N. Bk.	July 1, 1896
Park bonds (Act May 17, 1875).....	1876	1,000	100,000	6	M. & S.	Buffalo & New York.	Prior to 1936
Tax loan bonds.....	1876	....	199,493	7	J. & J.	do do	July 1, 1878-'81
Charleston, S. C.—							
City stock.....	.....	....	4,119,093	6	Q.—J.	Charleston.	1875 to '98
City bonds, coupon.....	1853 to '54	....	51,500	6	Various	do	1883 to '84
Fire loan bonds, coupon.....	1866	....	297,700	7	J. & J.	New York City.	1890
Conversion bonds, to redeem past due debt...	....	....	281,500	7	....	.....	.....
Chicago—							
Water loan.....	.....	500 &c.	916,000	6	J. & J.	New York and Boston.	1877 to '82
do.....	.....	1,000	3,660,000	7	J. & J.	do do	July 1, '82 to '95
Sewerage bonds.....	.....	1,000	87,000	6	J. & J.	do do	July 1, 1880
do.....	.....	500 &c.	2,550,000	7	J. & J.	do do	1880 to '95
River improvement bonds.....	.....	1,000	2,621,000	7	J. & J.	do do	1890 to '95
Municipal bonds.....	.....	1,000	100,000	6	J. & J.	do do	July, 1895
Municipal and School bonds.....	.....	500 &c.	3,423,000	7	J. & J.	do do	1881 to '99
South Park loan (secured on South. Div.).....	.....	1,000	2,000,000	7	J. & J.	do do	1874 to '79
West Chicago Park (secured on West. Div.)...	1870 to '72	1,000	640,600	7	....	.....	1890
Cook County debt.....	1863 to '72	500 &c.	4,191,500	7	M. & N.	N. Y., Metropolitan Bank.	May 1, 1880-'92
Cincinnati—							
To build Eggleston avenue sewer.....B2	1868	1,000	150,000	7 3-10	J. & D.	N. Y., Am. Exchange Bank.	Dec., 1878
Loans to Railroads.....F, A, G, H, I & M	1842 to '54	1,000	1,075,000	6	Various	do do	1878 to '84
Bonds to O. & M. R.R. to purchase whlf. prop..N	1855	1,000	210,000	6	M. & N.	do do	Nov., 1885
Bonds for erection of a Workhouse.....C2&C3	1868	1,000	250,000	7 3-10	J. & D.	do do	June, 1888
Bonds for Water Works.....P2	1868	1,000	300,000	7 3-10	Various	do do	1888 & 1889
Bonds for Common School purposes.....P	1868	1,000	100,000	7 3-10	J. & J.	do do	July, 1888
Bonds for Common School purposes.....P	1860 to '61	1,000	99,000	6	J. & J.	do do	Jan., 1890
Bonds to O. & M. R.R. to purchase whlf. prop..N	1855	1,000	195,000	6	M. & N.	do do	Nov., 1890
Bonds for ext. and impr. Water W. C, D. & E	1847 to '50	500 &c.	397,500	6	A. & O.	N. Y., Am. Exchange Bank.	April 1, 1895
Bonds for funding floating debt.....A2	1847 to '48	500 &c.	146,500	6	M. & N.	do do	March, 1897
Bonds for new Hospital.....S&S2	1867-'68	1,000	750,000	7 3-10	Various	do do	1897
Bonds for funding floating debt.....L	1853	1,000	60,000	6	J. & J.	do do	Jan., 1900
Extension and improve. Water Works...K & F	1853	1,000	175,000	6	Various	do do	June & Oct., 1900
Bonds to purchase Orp'n Asyl. grds. for park.O	1858	1,000	100,000	6	M. & S.	Cincinnati.	March, 1908
Bonds for sewerage.....R	1869	1,000	150,000	7 3-10	M. & S.	N. Y., Am. Exch. Nat. Bk.	Sept., 1899
Bonds for improving Gilbert avenue.....U	1869	1,000	150,000	7 3-10	M. & S.	do do	Sept., 1899
Bonds to build Eggleston avenue sewer.....B3	1869	1,000	100,000	7 3-10	A. & O.	do do	Oct., 1899
Bonds for improvement.....W	1871	1,000	136,000	7 3-10	M. & S.	do do	March 1, 1886
Bonds for Water Work purposes.....C4&C5	1871-'72	1,000	450,000	7	F. & A.	do do	Aug., 1886-'97
General improvement.....W2	1871	1,000	600,000	7	J. & D.	do do	Dec. 1, 1891
Cincinnati Southern RR.....	1872-'74	500 &c.	700,000	7	J. & J.	do do	July 1, 1902
do do.....	1874	1,000	10,000,000	7 3-10	J. & J.	do do	July 1, 1902
do do gold and currency..	1876	500 &c.	6,000,000	6g. or 7-3	M. & N.	New York or London.	May 1, 1906
Floating debt bonds, coupon.....	1874	1,000	1,000,000	7	M. & N.	N. Y., Am. Exch. Nat. B'k.	May 15, 1904
Park improvement.....	1875	1,000	50,000	7	J. & J.	do do	Jan. 1, 1896
Water-works bonds.....D1	1875	1,000	300,000	7	F. & A.	do do	Aug., '85, '90 & '95
Cleveland—							
Water works (\$100,000 are 6 p. ct.).....	1854 to '75	....	1,575,000	6 & 7	Various	N. Y., Am. Exch. Nat. B'k.	1878 to '95
Funded debt (\$225,000 are 6 p. ct.).....	1854 to '74	....	1,722,000	6 & 7	Various	do do	1876 to '94
Lake View Park.....	1872 to '74	....	315,000	7	Various	do do	1887 to '92
Canal.....	1874 to '75	....	195,000	7	J. & J.	do do	1894 to '95
Viaduct, street and bridge (\$300,000 6 p. ct.)	1873 to '75	....	718,000	7	Various	do do	1893 to '95
School (\$274,000 are 6 p. ct.).....	1864 to '71	....	424,000	6 & 7	Various	do do	1876 to '88
House of Correction.....	1868	....	200,000	7	J. & J.	do do	1878, '83 & '84
Main sewers, special assessment.....	1860 to '74	....	688,300	6 & 7	Various	do do	1876 to '92
Street improvem'ts do.....	.....	....	1,393,000	....	Various	do do	1876 to '84
Street openings, &c. do.....	.....	....	856,600	....	Various	do do	1876 to '85
Canal lock.....	1876	....	26,000	7	....	do do	1896
Detroit, Mich.—							
Bonds for various City purposes.....	1855 to '59	....	125,400	7	Various	N. Y., Metropolitan N. Bk.	1876 to '89
Bonds for Water Work Co., on city's credit...	1855 to '76	1,000	1,301,000	7	Various	do do	1876 to 1906
Public Building stock (City Hall) bonds.....	1859 to '71	....	684,000	7	Various	N. Y., Metropolitan N. Bk.	1879 to '91
Public sewer bonds.....	1872 to '74	....	272,500	7	F. & A.	do do	1892 to '94
Elizabeth, N. J.—							
Improvement bonds.....	1871 to '74	1,000	1,731,000	7	Various	N. Y., Farmers' L. & T. Co.	1877 to '81
Funded debt bonds.....	1870 to '75	1,000	755,000	7	Various	do do	1880 to '95
School House bonds.....	1872 to '73	1,000	90,000	7	Various	do do	1881 to '93
Market House bonds.....	1865 to '66	1,000	66,000	7	Various	do do	1877 to '86
Consolidated improvement bonds.....	1875-'76	1,000	2,162,000	7	A. & O.	do do	1885 to '96

Buffalo.—The funded debt, January 1, 1876, was \$6,743,199, and floating debt, \$396,092. In 1875 real and personal property were assessed at \$39,963,105; in 1876 rule of valuation changed and assessment was \$111,995,905. Buffalo also pays 7-10 (being \$712,330) of Erie county debt. City tax-rate, 1875, \$35 55 on the \$1,000. In May, 1876, \$125,000 7 per cent certificates of debt, in pieces of \$5,000, &c., were issued, due 1881. (V. 22, p. 233, 521; V. 23, p. 135.)

Charleston, S. C.—The bonds of Charleston are mostly held within the State of South Carolina. The total assessed value of property in 1873 was \$27,978,991; rate of tax, 2 per cent. Sinking funds reduce the total debt to \$4,672,663.

Chicago.—The total funded debt at the close of the year 1875 was \$13,457,000. Certificates of indebtedness, \$4,641,096. Assessed value of real property, '74, \$253,549,310; personal, \$45,155,830—total, \$303,705,140. Tax rate, 18 mills. The Illinois State valuation is \$224,118,620, and the city debt is limited to 5 per cent of that. Of the funded debt, \$4,581,000 is on account of the Water Works, which last year yielded an income of \$730,144. Question having arisen as to whether certificates were not an increase of debt, and therefore illegal, an ordinance was passed authorizing the Comptroller to make an endorsement thereon that they "were issued upon the appropriations and tax levies of the city." Some certificates went to protest. See V. 22, p. 514.

Year.	Assessed Value.		Tax
	Real Estate.	Per. Estate.	Rate.
1862.....	\$31,597,545	\$5,552,300	\$15 00
1866.....	66,495,116	19,447,941	20 00
1867.....	140,857,040	51,392,604	13 00
1868.....	174,505,410	53,989,469	14 00

Year.	Assessed Value.		Tax Rate.
	Real Estate.	Per. Estate.	
1869.....	\$211,371,240	\$51,653,640	\$15 00
1870.....	223,643,600	52,342,950	15 00
1871.....	236,898,650	52,817,820	10 00
1872.....	239,154,990	45,042,543	15 00
1873.....	262,989,820	49,103,175	18 00
1874.....	258,549,310	45,155,830	18 00

Population in 1870 was 306,605, and in October, 1874, 395,226, against 109,260 in 1860. The So. Park, W. Chicago Park, and Lincoln Park loans are not debts of the city, but of distinct corporations. (V. 21, p. 207; V. 22, p. 457, 544; V. 23, p. 622.)

Cincinnati.—In addition to the issues above named, there remain several smaller amounts, as follows: \$108,000 5s. November, 1835; \$56,060 (Y2, & O.) 6s, 1896-88; \$17,000 6s (Q.), Nov., 1890; \$27,000 6s (A.), Mar., 1897; \$50,000 (H2.), Aug., 1897; \$50,000 (Z.), Nov., 1898. By the census of 1870 population was 218,900, against 161,044 in 1860. Tax rate for 1875, \$23 82 per \$1,000, against \$23 38 in 1874. Sinking funds are \$436,440, against \$7,200,000 of old debt. The following table from the books of the Auditor of Hamilton County, Ohio, exhibits the assessed valuation of the city of Cincinnati in the year 1860 and from 1860 to 1874:

Year.	Real estate.	Personal estate.	Total valuation.	Rate tax per \$1,000.
1860..	\$61,623,904	\$31,411,812	\$93,032,716	\$17 45
1870..	78,736,482	57,370,754	136,107,236	31 60
1871..	123,427,888	56,934,044	180,361,932	22 20
1872..	119,621,856	55,462,410	175,084,266	20 10
1873..	121,479,230	64,166,460	185,645,740	23 06
1874..	.....	.....	181,950,074	23 38
1875..	125,966,835	58,501,760	184,468,595	28 82

—The city will be the sole owner of the stock of the Cincinnati Southern Railroad. (V. 20, p. 14; V. 21, p. 511; V. 22, p. 209; V. 23, p. 379, 514; V. 24, p. 11.)

Cleveland.—The total valuation of property for taxation is \$73,305,277 and tax rate 18 15-20 mills, of which 6 1/4 mills are levied for interest and sinking fund. The sinking fund, January, 1876, amounted to \$1,700,000, market value. The sewer, street improvement and street opening bonds are for special local improvements, and redeemed by assessments on the property benefited.

Detroit, Mich.—The population in 1870 was 79,601; in 1874, by State census, 101,063. The value of waterworks is \$1,589,688, against a debt of \$1,100,000. The water works bonds are issued on a pledge of the city credit, and \$75,000 per year collected in taxes to pay interest on them. Assessed valuation, 1875, real estate, \$20,225,875; personal, \$7,448,755—total, \$27,774,630; true value estimated at \$92,582,100. Tax rate, \$8 92 per \$100.

Elizabeth, N. J.—Total debt of the city of Elizabeth Jan. 1, 1877, was stated at \$4,820,000, as follows: General debt, \$927,000; assessment debt, \$1,731,000; consolidated debt, \$2,162,000. Estimated true value of real and personal property, \$32,000,000; assessed valuation, \$16,000,000. Tax rate is \$2 68 within the lamp and water district, and \$2 28 outside. Population in 1875, 25,000.

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Date of Bonds.	Size or par Value.	Amount outstanding.	INTEREST.			Principal—When Due.
				Rate.	When Payable	Where Payable and by Whom.	
For explanations see notes on first page of tables							
Galveston, Texas.							
Bonds for harbor improvement.....	1869 to '74	\$....	\$71,500	10 g.	J. & J.	Galveston.	1880 to '87
City park bonds (purchase of block 321).....	1873	....	35,000	8	M. & S.	do	1892 to 1902
Bonds for various purposes.....	1860 to '74	....	766,500	10	Various	do	1874 to '95
Galveston County bonds, G. C. & S. F. RR.....	1876	....	200,000	10	J. & J.	New York.	1906
Indianapolis.							
Bonds to railroads.....	1869 to '70	500	145,000	6	Jan.	City Treasury.	Jan. 1, 1889, to '90
Loan bonds, series A.....	1873	1,000	300,000	7-3	J. & J.	N. Y., Winslow, L. & Co.	July 1, 1893
Loan bonds, series B.....	1874	1,000	300,000	7-3	J. & J.	do	July 1, 1894
do do C.....	1874	1,000	300,000	7-3	J. & J.	do	July 1, 1894
Loan bonds.....	1875	1,000	200,000	7-3	J. & J.	do	July 1, 1895
Purchase-money bonds—Southern Park.....	1874	500	109,500	7-3	J. & J.	do	Jan. 1, 1899
School bonds—By Board of School Comm'rs.....	1873	1,000	100,000	8	A. & O.	do	Oct. 1, 1878
Jersey City.							
Water loan bonds, mostly coupon.....	1852 to '67	1,000	1,418,000	6	J. & J.	N. Y., Merch. Ex. N. Bank.	Jan., 1877 to '95
do do do.....	1869 to '73	1,000	3,109,800	7	Various	do	1899 to 1913
Forty-year bonds.....	1873	1,000	622,000	7	J. & J.	do	July 1, 1913
Improvement bonds.....	1871	500 &c.	1,866,000	7	M. & N.	do	May, 1891
do do.....	1872 to '74	1,000	3,433,000	7	Various	do	1892 to '94
Morgan street dock.....	1870	1,000	125,000	7	J. & J.	do	June 8, 1900
City bonds, coupon.....	Various.	1,000	921,000	6 & 7	Various	do	Various.
Funded debt bonds.....	1872	1,000	500,000	7	J. & J.	do	July 1, 1896
Hudson City bonds.....	Various.	Various	171,050	7	Various	do	Various.
Bergen school loan bonds.....	1869	1,000 &c.	150,000	7	J. & J.	do	Jan., '98 to 1900
do sewerage bonds.....	1869	1,000 &c.	400,000	7	J. & J.	do	July, 1889
do improvement and water bonds.....	1869	1,000 &c.	152,000	7	J. & J.	do	July 1, 1879 & '89
do bounty loan.....	Various.	Various	103,000	7	Various	do	Various.
Greenville street improvement bonds.....	Various.	500 &c.	249,000	7	J. & J.	do	Various.
Ten-year bonds, coupon or registered.....	1876	....	150,000	7	J. & D.	do	June 1, 1886
Louisville, Ky.							
For Jeffersonville Railroad stock.....	1852	1,000	149,000	6	A. & O.	N. Y., Mercantile N. Bank.	April, 1882
Subscription to stock of L. & N. RR.....	1854	1,000	404,000	6	A. & O.	do	April, 1883
Water works.....	1857 to '67	1,000	1,350,000	6	Various	N. Y., Bank of America.	1887, '89, '91
do.....	1873	1,000	76,000	7	M. & S.	do	March 1, 1883
For improvement of streets.....	1866 to '67	1,000	201,000	6	Various	Louisville.	1886, '96, '97
Re-constructing street.....	1873	1,000	600,000	7	J. & J.	N. Y., Bank of America.	July 1, 1903
Public buildings and institutions.....	1871 to '73	1,000	650,000	7	Various	do	1891, '92 & 1903
Public school and school houses.....	1853 to '70	1,000	234,000	6	Various	New York and Louisville.	1883 to '89
Sewer bonds.....	1868	1,000	81,000	6	J. & J.	Louisville, City Treasurer.	July, 1898
do.....	1871	1,000	425,000	7	J. & D.	N. Y., Bank of America.	June, 1901
Elizabeth & P. Railroad.....	1868 & '73	1,000	1,993,000	7	Various	do	1888 & 1903
Wharf property.....	'54, '62, '3, '8	1,000	352,000	6	Various	Louisville and New York.	1878 to 1898
Jail bonds.....	1868	1,000	136,000	6	A. & O.	do	Oct. 1, 1898
For old liabilities.....	1869	1,000	90,000	6	J. & D.	do	1889
do do.....	1870 to '74	1,000	614,000	7	Various	do	1880, '94 & 1901
Louisville, New Albany & St. L. Air Line RR.....	1871	1,000	500,000	7	M. & S.	N. Y., Bank of America.	Sept., 1891
Change of gauge, Louisv., Cin. & Lex. RR.....	1871	1,000	107,000	7	F. & A.	do	Feb. 1, 1880
Road bed do do.....	1871 to '73	1,000	350,000	7	J. & J.	do	July, 1901 & 1903
City bonds payable by railroads.....	1851 to '63	1,000	1,508,000	6	Various	New York and Louisville.	1881 to '93
Memphis, Tenn.							
School and paving bonds.....	1867 to '68	....	787,500	6	J. & J.	Memphis.	1873 to 1902
Post bonds.....	1867, '8, '9	500 &c.	2,362,000	6	J. & J.	N. Y., P. M. Myers & Co.	1873 to 1900
Funding loan, gold.....	1870	1,000	341,000	6 g.	M. & N.	do	Nov., 1900
Mississippi River Railroad bonds.....			70,000	6			
Endorsement Memphis & Little Rock RR.....	1857	1,000	300,000	7	J. & J.	Charleston, S. C.	July, 1872
Milwaukee.							
Re-adjustment bonds.....	1861	500 &c.	350,802	5	J. & D.	Milw. and N. Y., A. Goettel.	June 1, 1891
General city bonds.....	1871	1,000	242,000	7	J. & J.	do	Jan. 1, 1901
do do.....	1876	1,000	100,000	7	J. & D.	do	June 1, 1896
Water bonds, coupon.....	1872	1,000	429,000	7	J. & J.	do	Jan. 1, 1902
do registered.....	1872	10,000	1,171,000	7	J. & J.	do	Jan. 1, 1902
Mobile.							
City debt, A, B, C.....	1866	100 &c.	30,700	5	J. & J.	Mobile, Bank of Mobile.	1875 to '91
City debt, D, E, F.....	1866	100 &c.	122,300	8	J. & J.	do	1875 to '86
Bonds to Mobile & Great Northern Railroad.....	1859	1,000	152,000	8	J. & J.	do	1885
Bonds to Mobile & Al. Grand Trunk RR.....	1870	1,000	460,000	8	J. & J.	N. Y., Merchants' N. Bank.	July, 1899
Wharf bonds.....	1870	1,000	319,000	8	M. & N.	Mobile, City Treasury.	Nov., 1895
City funded debt.....	1871	500 &c.	157,000	8	J. & J.	do	Thl 1901
To Mobile & Northwestern Railroad.....	1871	....	277,000	8 g.	J. & J.	N. Y., Merchants' N. Bank.	1901
New funding bonds.....	1875	500	988,000	6	M. & N.	Mobile, Mob. Savings Bank	Nov., 1905
Nashville, Tenn.							
Nashville & Chattanooga Railroad.....	1849	1,000	315,000	6	Various	New York.	1875-77-79
Various city bonds.....	1866 to '76	1,000	1,065,000	6	Various	do	1876 to '94
Newark.							
Bonds, various city purposes (s. fund of 1859).....	....	1,000	73,000	6 & 7	Various	Newark, City Treasury.	1877 to '93
War bonds, floating debt, &c. (s. fund of 1864).....	....	1,000	1,890,000	6 & 7	Various	do	1878 to '91
Public school bonds.....	....	1,000	500,000	7	A. & O.	do	April, 1888, to '91
Clinton Hill bonds, coup. & reg. (s. fd. 3 p. c.).....	1875	1,000	400,000	7	J. & J.	Newark Mech. Nat. Bank.	July 1, 1895
Sewer and improvement bonds (local liens).....	....	1,000	2,500,000	7	M. & S.	do	1879 to '93
Aqueduct Board bonds.....	....	1,000	3,030,000	7	Various	do	1876 & 1892
Tax arrearage bonds (sink. fund \$65,293).....	1876	....	412,000	7	F. & A.	do	1886
New Orleans.							
Consol. debt (\$650,000 applicable yearly).....	1852	1,000	4,394,250	6	J. & J.	New Orleans.	July 1, 1892
Railroad debt.....	1854-55	1,000	1,372,000	6	Various	do	1874-5 & 1894
Waterworks loan of 1869.....	1869	....	902,500	5	J. & J.	do	Jan. 1, 1899
Seven per cent funding loan of 1869.....	1869	....	1,552,350	7	M. & S.	do	March 1, 1894

Galveston, Texas.—The total city debt is \$873,000, of which all are 10 per cent. currency except \$106,500.

Indianapolis.—The assessment of taxable property in 1874 was \$67,801,546; taxes for that year, \$510,026, or a levy of \$1.35 per \$100. Total debt June 30, 1875, was \$1,455,000. The School Board is a distinct organization from the city, created by a separate act of the Legislature; levies its own tax, which is collected by the City Treasurer. The city warrants are discounted when sold. The floating debt of this character, Jan. 1, 1875, was \$200,000, payable during this year.

Jersey City.—The total bonded debt of the city, April 1, 1876, was stated at \$14,300,000. The sinking fund was \$650,565. Assessed valuation, including railroad property, in 1875, \$88,496,885, on which the tax rate is \$2.68 per \$100 on \$68,496,885, and 1 per cent on railroad property assessed at \$11,000,000. Population by State census in 1875 was 116,883, against 85,000 by U. S. census of 1870. (V. 22, p. 321.)

Louisville.—The funded debt, January 1, 1876, exclusive of railroad loans, was \$8,330,000, against \$3,504,000 January 1, 1875. Of the \$8,330,000 there is payable out of the sinking fund \$3,705,000; payable by special tax, \$4,625,000. Assets of the sinking fund, Jan. 1, 1875, were \$3,180,625. Population by census of 1870 was 100,750, against 68,033 in 1860; now estimated upon the basis of 7 to a voter makes 120,000. Assessed value of property, about \$79,000,000. Real value, \$100,000,000. Rate of taxation for all city purposes in 1875 is—Eastern District, \$2.27 on \$100; Western District, \$2.33; State tax, 45c. The following figures give the assessed property valuation for the past six years. For 1868, \$59,425,974; for 1869, \$63,284,091; for 1870, \$70,806,712; for 1871, \$76,845,995; for 1872, \$77,156,642; for 1873, \$77,225,372.

Memphis, Tenn.—The city has been in default for interest since Jan. 1, 1873. The total floating debt July 1, 1876, was \$1,970,922, and there were nominal assets (unpaid taxes, &c.) to balance this of \$1,840,041. A plan has been suggested for settling the debt, by scaling one-third and having a "drawing" system for the balance. The City Council declared the funding and paving bonds issued by Mayors Leftwich and Lofland 1867-8-9 to have been issued illegally, but allowed the coupons to be received, *pro rata*, according to the amount realized by the city for the bonds; but a decision of Tenn. Supreme Court, December, 1875, was against the city on this point. Assessed valuation of real estate, 1875, \$19,329,600; personal, about \$6,590,000. Tax rate, \$2 per \$100. Population in 1870, 40,230. (V. 21, p. 186, 570; V. 23, p. 379.)

Milwaukee.—The city cannot issue debt beyond 5 per cent of its average assessed value for five years. In 1876, valuation was \$38,743,422 real, and \$14,931,763 personal property; tax rate in 1875, 25.64 mills. Sinking funds are provided for all the bonds. There is also about \$47,000 scrip issued to settle old railroad bonds. Population by State census, 1875, 101,000. (V. 23, p. 622.)

Mobile.—The valuation of property in 1876 is \$12,894,825 real estate and \$5,377,716 personal property; tax rate, 1½ per cent. Interest has been in default since July, 1873. A settlement with bondholders was offered by Act of March 9, 1875, viz.: \$510 in 6 per cent bond for \$1,000 of the old 8 per cent. The 5 per cent bonds have a lien on city revenue, and exchange for these was offered at 75 per cent of

their face. Up to October, 1876, there had been settled, \$1,330,000 of old bonds, \$137,000 of interest and \$75,000 change bills, making \$983,000 new bonds issued in all, and leaving the amounts outstanding as above given. Population about 38,000. (V. 20, p. 302.)

Nashville, Tenn.—At the close of the fiscal year, Sept. 30, 1875, there were \$131,100 of past due bonds and \$136,440 unpaid coupons. The total debt was \$1,737,242. Assessed valuation of all property, about \$13,625,775; tax rate, 1875, 2 per cent.

Newark.—The bonds in the first line in the table are payable out of the sinking fund of 1859, which amounts to \$113,263; those in second line out of sinking fund of 1864, \$930,588; public school bonds out of public school fund, \$94,402; Clinton Hill bonds by sinking fund, \$27,769, against local improvement bonds the city holds \$2,676,368 of assessments unpaid and a lien on the property. Temporary loan bonds, Jan. 1, 1877, were \$1,027,200. Valuation of real and personal property, 1876, \$97,116,004. Tax rate for all purposes, 1876, \$1.90 per \$100, against \$1.98 in 1875. Population in 1870, 105,059.

New Orleans.—The total funded debt, April, 1876, was \$20,872,332; certificates, coupons unpaid, &c., \$671,781; other floating debt, \$1,145,325. The assessed valuation of property is \$98,463,263 real estate, and \$26,118,833 personal. State tax, 14½ mills; city tax, 25 mills; total tax, 39½. A scheme for settling the debt by a bond premium drawing plan is in practice, and drawings take place Jan. 31, April 15, July 31, and Oct. 15. Drawn numbers of the premium bonds outstanding October 21, 1876, were \$64,000. Population in 1870, 191,418; in 1860, 138,670. (V. 21, p. 64, 86, 159, 278, 511, 613; V. 22, p. 471, 615; V. 23, p. 123, 135, 397.)

subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Date of Bonds.	Size or par Value.	Amount outstanding.	INTEREST.			Principal—When Due.
				Rate.	When Pay'ble	Where Payable and by Whom.	
For explanations see notes on first page of tables.							
New Orleans—(Continued)—							
Seven per cent funding loan of 1870.....	1870	\$....	\$953,600	7	J. & D.	New Orleans.	June 1, 1895
Jefferson City (debt assumed).....	'57, '67, '70	....	162,500	8	Various	do	1887 to 1897
Wharf impr. bonds (assumed by lessees).....	1870	....	580,000	7-3	J. & D.	do	Dec., 1880
Street improvement bonds.....	1871	1,000	104,750	7-3	F. & A.	do	Aug. 1, 1911
Consolidated gold bonds (general series).....	1872	1,000	631,000	7 g.	Q.—J.	New York or London.	July 1, 1922
do do (drainage series).....	1872	1,000	336,000	7 g.	Q.—J.	do do	July 1, 1922
Ten per cent bonds, deficit and old claim.....	1871	Various.	631,950	10	A. & O.	New Orleans.	April 1, 1881
New premium bonds (in exchange).....	....	....	9,481,740	5	....	.....	.....
New York—							
Water stock.....	1841 to '63	100 &c.	2,414,000	5 & 6	Q.—F.	Interest is payable at City Comptroller's Office, New Court House, except such interest on the gold bonds as is paid abroad, and that is payable at Messrs. Rothschild's in London.	1879 & 1880
do.....	1872	100 &c.	500,000	6 & 7	M. & N.		Nov. 1, 1902
Croton water stock.....	1846 to '69	100 &c.	2,900,000	5 & 6	Q.—F.		1883 & 1890
New Croton Aqueduct stock.....	1865-6	100 &c.	250,000	6	Q.—F.		Aug. 1, 1884
Additional new Croton Aqueduct.....	1870 to '76	100 &c.	3,468,000	6 & 7	Q.—F.		Aug. 1, 1900
Croton water main stock.....	1871 to '72	100 &c.	3,830,000	6 & 7	M. & N.		Nov. 1, 1900
Croton Reservoir bonds.....	1865 to '74	100 &c.	965,637	6	Q.—F.		1907 to 1915
Croton Aqueduct bonds.....	1866 to '70	100 &c.	490,000	6	Q.—F.		1907 to 1911
Croton water pipe bonds.....	1869	100 &c.	450,000	7	M. & N.		1880
Cent. Park fund stock (\$275,000 only due '98)	1857 to '59	100 &c.	3,341,071	6	Q.—F.		1887 & 1898
do do.....	1856	100 &c.	399,300	5	Q.—F.		July 1, 1898
Central Park improvement fund stock.....	1858 to '71	100 &c.	3,849,800	6	Q.—F.		1887 & 1895
Dock bonds.....	1870	100 &c.	5,415,000	7 & 6 g.	M. & N.		Nov. 1, 1901 to '5
Floating debt fund stock.....	1860	100 &c.	2,748,000	6	Q.—F.		May 1, 1878
Market stock.....	1865 & '68	100 &c.	296,000	6 & 7	M. & N.		1894 & 1897
City Cemetery stock.....	1869	100 &c.	75,000	7	M. & N.		1888
City improvem't st'k (part red'mable after '96)	....	100 &c.	1,971,931	5 & 6	M. & N.		1889 & 1926
do do.....	....	100 &c.	7,269,400	7	M. & N.		1889 & 1892
Lunatic Asylum stock.....	1869	100 &c.	700,000	6 & 7	M. & N.		1889
Fire department stock.....	....	100 &c.	521,953	6	M. & N.		1889
Fire telegraph bonds.....	....	100 &c.	597,586	6	M. & N.		1884
Tax relief bonds.....	1869	100 &c.	2,767,000	7	M. & N.		1879
do do coupon.....	1870	500 &c.	3,000,000	7	M. & N.		1890
N.Y. Bridge b'ds (\$781,400 red. after July, '96)	....	100 &c.	2,281,400	5 & 6	M. & N.		1905 & 1926
Accumulated debt bonds.....	....	100 &c.	6,500,000	7	M. & N.		1884 to '88
Street improvement bonds.....	....	100 &c.	3,661,739	6	M. & N.		1877, '78, '88
Street opening and improvement bonds.....	....	100 &c.	1,000,000	7	M. & N.		1879 to '82
Ninth district court house bonds.....	....	100 &c.	300,000	7	M. & N.		1890
Department of Parks improvement bonds.....	....	100 &c.	3,832,500	5, 6 & 7	M. & N.		Nov. 1, 1877 to '80
Assessment bonds.....	....	100 &c.	13,765,300	7	M. & N.		Nov. 1, 1877 to '80
City parks improvement fund stock.....	1871	100 &c.	5,585,000	5, 6 & 7	M. & N.		Dec. 23, 1901
Normal school fund stock.....	1871	100 &c.	200,000	6	M. & N.		Nov. 1, 1891
Public school building fund stock.....	1871	100 &c.	636,000	6	M. & N.		Nov. 1, 1891
Additional Croton water stock.....	1871	100 &c.	730,000	5 & 6	M. & N.		Nov. 1, 1891
Sewer repair stock.....	1872	100 &c.	265,000	6	M. & N.		Nov. 1, 1882
Consolidated stock.....	1874	100 &c.	8,779,700	6	J. & D.		1894 to '96
do do 20-50 (redeemable July '96)	1876	100 &c.	1,704,000	5 & 6	M. & N.		May 1, 1926
Museum of Art and Natural History stock.....	1873	100 &c.	785,000	6	M. & N.		1903
Improvement of Third avenue—23d ward.....	1874	....	41,000	7	M. & N.		Nov. 1, 1877
Third district court house bonds.....	1874	....	330,000	5 & 6	M. & N.		Nov. 1, 1890
County court house stock.....	1862 to '68	100 &c.	2,400,000	6	M. & N.		1877 to '92
do do No. 3.....	1871	100 &c.	600,000	7	M. & N.		1884 to '88
do do No. 4 & 5.....	1872	....	173,091	5 & 6	M. & N.		1894 to '98
Soldiers' bounty fund bonds.....	1864	100 &c.	4,000,000	6	M. & N.		1883 to '90
Soldiers' subs. and relief red. bonds.....	1864	100 &c.	946,700	6	M. & N.		1880 to '81
Soldiers' bounty fund bonds, No. 3.....	1865	100 &c.	745,800	7	M. & N.		1895 to '97
Soldiers' bounty fund red. bonds, No. 2.....	1865	100 &c.	376,600	7	M. & N.		1891
Riot damages red. bonds.....	1864	100 &c.	1,000,000	6	M. & N.		1877 to '79
do in demerit bonds.....	1864 to '72	100 &c.	855,204	6	M. & N.		1882
Assessment fund stock.....	1868 to '72	100 &c.	1,719,400	6	M. & N.		1887
do do.....	1873	100 &c.	492,700	7	M. & N.		1903
do do.....	1874	100 &c.	252,000	....	M. & N.		1877-78
do do.....	1875	100 &c.	900,450	6	M. & N.		1910
Repairs to buildings stock.....	1870	100 &c.	100,000	6	M. & N.		1884 to '88
Consolidated stock, gold, coupon.....	1871 to '72	500 &c.	14,702,000	6 g.	M. & N.		1896 to 1901
Accumulated debt bonds.....	1869 to '70	100 &c.	6,000,000	7	M. & N.		1884 to '88
N. Y. and Westchester Co. improvement bonds	1870	....	30,000	6	M. & N.		1891
Consolidated stock.....	1874	....	1,680,200	7	J. & D.		1896
For State sinking fund deficiency.....	1874	....	3,899,493	7	M. & N.		1877 to '86
Debt of Westchester towns annexed.....	....	....	1,250,000	....	....		.....
Norfolk, Va.—							
Registered stock.....	....	100	1,063,214	6	J. & J.	Norfolk, Treasurer's Office.	1878 to '85
Coupon bonds.....	1874	100	29,500	6	J. & J.	do do	Jan., 1894
do do.....	1870	100	175,500	8	M. & S.	do do	Sept., 1890
do trust fund.....	1872	100	192,500	8	A. & O.	Norfolk, Cit. & Peop. Banks	April, 1892
do paying.....	1873	100	189,300	8	J. & J.	Norfolk, Treasurer's Office.	July, 1893
do water (a mort. on water works.)	1871	100	500,000	8	M. & N.	New York, Park N. Bank.	May, 1901
Philadelphia—							
Bonds issued prior to consolidation.....	....	....	6,630,021	5 & 6	J. & J.	Phila., Far. & Mech. N. B'k	1877 to '85
do for railroad stock subsidy subscript'ns	1855	....	1,725,000	6	J. & J.	do do	1877 to 1903
do for water works.....	1855 to '71	....	6,500,000	6	J. & J.	do do	
Bonds for bridges.....	1859 to '70	....	4,853,500	6	J. & J.	do do	1877 to 1905
do for park and Centennial.....	1868 to '70	....	8,701,600	6	J. & J.	do do	
Bonds for war and bounty purposes.....	1862 to '65	....	11,650,000	6	J. & J.	do do	
do municipal, school, sewer, &c.....	1860 to '70	....	15,509,750	6	J. & J.	do do	.....
Guaranteed debt, gas loans.....	....	....	5,599,400	6	J. & J.	do do	

New York City.—The total debt of New York, January 1, 1877, was \$148,107,557; the amount of sinking funds \$28,179,102. The following statement shows the details of funded debt, and the amount in the city sinking fund at the dates named:

Description.	Jan. 1, '75.	Jan. 1, '76.	Jan. 1, '77.
Funded debt.....	118,241,557	119,056,903	119,631,313
Sinking funds....	26,615,778	27,748,307	28,179,102

Net debt.....	91,625,779	91,308,596	91,452,211
Temporary debt..	20,854,700	21,322,200	22,371,400
Revenue bonds...	2,707,500	4,142,925	6,104,844

The population of New York by the U. S. census in 1870 was 922,531, against 805,658 in 1860. Since Jan. 1, 1861, the valuation, rate of taxation, and net funded debt at end of year, have been as follows:

Year.	Real estate.	Personal estate.	Rate tax p. \$1,000.—				Net Funded debt.
	\$	\$	State.	City.			\$
1861.	406,955,665	174,624,306	3	62	16	36	20,087,301
1862.	399,556,404	172,416,031	3	87	13	45	21,695,506
1863.	402,187,382	191,967,161	4	27	16	08	26,185,190
1864.	410,774,435	223,920,505	5	31	17	29	33,769,601
1865.	427,860,884	181,423,471	4	96	24	94	35,973,597
1866.	473,994,934	257,994,974	3	94	19	06	33,654,683
1867.	555,447,062	276,389,451	4	67	22	03	32,914,421
1868.	623,236,555	285,199,972	6	13	70	17	35,983,647
1869.	684,183,918	281,142,696	2	72	19	98	47,791,840
1870.	742,103,075	305,283,374	2	70	19	80	73,373,552
1871.	769,312,250	306,947,233	4	43	17	90	88,369,386
1872.	797,148,665	306,949,422	5	20	33	81	95,582,153
1873.	836,693,390	292,597,643	5	41	19	59	106,363,471

Year.	Real estate.	Personal estate.	—Rate tax p. \$1,000.—		Net Funded debt.
	\$	\$	State.	City.	
1874..	881,547,995	272,431,181	6 95	21 05	*115,187,969
1875..	883,643,545	217,300,154	—29 40—	—	*116,773,721
1876..	892,423,165	218,626,178	—28 00—	—	*119,811,310

* Less sinking funds.
The tax rate for 1877 has been placed at \$26 50, to raise \$28,484,269. By an act of 1874 the towns of West Farms, Morrisania and Kingsbridge, embracing about 12,000 acres, were annexed to New York. The report of Comptroller Kelly to the N. Y. Legislature is given at some length in V. 24, p. 158. An extract from Mr. Green's statement, made in December, 1876, in regard to the city finances, is in V. 23, p. 585. The outstanding assessment bonds (payable out of local assessments on property benefited) are represented by advances to contractors, advances on Boulevard work, and uncollected local assessments. (V. 20, p. 14, 29; V. 21, p. 86; V. 22, p. 63, 563; V. 23, p. 135, 160; V. 24, p. 40, 158.)

Norfolk.—The bonds due April, 1892, are two series—series 1st, issued to A. M. & O. R.R. and Raleigh & Gaston R.R.; series 2d, to private parties. Both series are secured by deed of trust on city property. Coupons of 1st series are payable at Citizens' Bank; coupons of 2d series at Peoples' National Bank. Tax rate, \$1 60; water tax, 40 cts., (special); total rate, 2 per cent.

Philadelphia.—The total funded debt, January 1, 1877, was \$55,569,871; guaranteed debt, \$5,599,400; floating debt, \$11,721,101. Sinking funds, \$11,376,000. Total disbursements of the city for 1876 were

\$14,165,240, classified as follows: Judgments, &c., \$744,277; interest on city loan, \$3,740,733; interest on endorsed warrants, \$299,497; sinking funds, \$805,345; warrants of previous years, \$6,063,340; amount paid on loan warrants, \$1,539,110; erection of public buildings, \$74,079; school fund, \$8,593 State tax on settlement, \$38,646; cash for the departments, \$809,943. The Comptroller's statement to form a basis for taxation in 1877, was issued Nov. 1, 1876, making total estimated liabilities, \$29,364,029. Of this amount \$9,159,269 was estimated to come from other sources than taxes, leaving \$20,204,759 to be raised by taxes, at a rate of \$35 per \$1,000 on full city property. His estimates, however, were materially reduced by the Councils, and the tax rate was put at \$2 25 for full city property. The following table exhibits the assessed valuation and tax rate in the city since 1870:

Year.	Real Estate.	Personal Estate.	Rate Tax per \$1,000
1870.....	\$470,851,800	\$8,188,873	\$18 00
1871.....	491,844,096	8,592,796	18 00
1872.....	502,415,863	8,608,819	20 80
1873.....	518,224,568	9,930,700	21 50
1874.....	539,003,602	9,239,933	22 00
1875.....	565,849,095	9,434,873	21 50
1876.....	585,408,705	10,004,673	21 50
1877.....	593,313,532	9,755,000	22 50

There is no large amount of city debt maturing in the next five years. Assessed valuations for 1877 are: Full city property, \$545,036,521; tax rate, \$2 25; suburban property, \$38,252,980; tax rate, \$1 50; farm property, \$19,779,031; tax rate, \$1 12½. Population, 1870, 674,022, against 565,529 in 1860.

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Date of Bonds.	Size or par Value.	Amount outstanding.	INTEREST.			Principal—When Due.
				Rate.	When Pay'ble	Where Payable, and by Whom.	
For explanations see notes on first page of tables.							
Pittsburgh—							
Water extension loan (coupon or registered)...	1868 to '74	\$....	\$4,413,400	7	A. & O.	Philadelphia.	1893 to '98
Funded debt and other municipal bonds.....	1845 to '72	....	1,537,286	6 & 7	Various	Pittsburg, Phila. & N. Y.	1877 to 1912
Compromise railroad bonds (coup. and reg.)...	1863	....	2,179,469	4 & 5	J. & J.	New York, B'k of America.	1913
Bonds impr. Penn. av., &c. (local assessment)...	1871 to '73	....	4,806,700	7	Various	Philadelphia.	1883 to '85
Portland, Me.—							
Loan to Atlantic & St. Lawrence Railroad Co.	'68, '69, '70	1,000	787,000	6	M. & N.	Boston, Foote & French.	Nov., 1886, '87, '88
do Portland & Rochester Railroad.....	1867 to '69	500 &c.	700,000	6	J. & J.	Boston, Columbian Bank.	July, 1887
do do do do.....	1872	....	450,000	....	....	....	July 1, 1897
do Building Loan Commissioners.....	1867 to '68	1,000	570,000	6	J. & D.	Bost., Blackstone Nat. B'k.	June, 1877
do Portland & Ogdensburg.....	1872	....	1,350,000	....	....	....	1907
Municipal—proper.....	1852-75	500 &c.	{ 2,230,300	5 & 6	m'nthly	Boston and Portland.	1876 to '91
In aid Atlantic & St. Lawrence Railroad Co }			{ 375,500	5	A. & O.	do do	April, 1877
Providence, R. I.—							
Bonds for public improvements.....	1855	1000 &c.	600,000	6	M. & S.	Providence.	Sept., 1885
Recruiting and bounty bonds.....	1863	1000 &c.	300,000	5	J. & J.	do	Jan., 1893
Water loan bonds, gold, coupon and reg.....	1872	1000 &c.	2,000,000	5 & 6 g.	J. & J.	Boston, Prov. and London.	Jan., 1900
do do do do.....	1874	1000 &c.	2,000,000	5 g.	J. & J.	N. Y., N. City Bank, & Prov.	Jan., 1900
do do do do.....	1876	1000 &c.	1,500,000	5 g.	J. & J.	do do	July 1, 1906
City Hall & sewer loan b'ds, sterling, cp. or reg	1875	£100	1,400,000	5 g.	J. & J.	London, Morton, Rose & Co	July 1, 1895
Prov. & Springfield RR. bonds, guaranteed....	1872	....	500,000	....	....	Providence.	1892
Rochester, N. Y.—							
To Genesee Valley Railroad.....	....	1,000	172,000	7	J. & J.	N. Y., Metropolitan N. Bk.	1878 to 1903
To Roch. & State L. and R. N. & P. Railroads.	....	1000 &c.	750,000	7	F. & A.	New York and Rochester.	1893
For various city improvements.....	....	Various	1,065,000	6	Various	do do	1876 to 1902
Water works loan, coupon and registered.....	....	1000 &c.	3,182,000	7	J. & J.	N. Y., Union Trust Co.	Jan. 1, 1903
Funding loan.....	1875	....	410,000	....	....	do do	1905
San Francisco—							
Bonds of 1858, coupon (gold).....	1858	500 &c.	542,000	6 g.	J. & J.	San Francisco.	Jan. 1, 1888
San Francisco & St. Jose RR., coupon (gold)...	1862	500 &c.	105,000	7 g.	Various	do	1877 to '78
Judgment bonds, coupon (gold).....	1863 to '64	500 &c.	435,500	7 g.	A. & O.	do	Oct. 1, 1883
Central Pacific Railroad, coupon (gold).....	1864	500 &c.	377,000	7 g.	J. & J.	do	July 1, 1894
Western Pacific Railroad, do do.....	1865	500 &c.	250,000	7 g.	M. & N.	do	May 1, 1895
School bonds, do do do.....	1866 to '67	500 &c.	197,000	7 g.	A. & O.	do	April 1, 1881
Judgment bonds, do do do.....	1867	500 &c.	246,000	7 g.	A. & O.	do	Oct. 1, 1887
School bonds.....	1870 to '72	500 &c.	385,000	7 g.	J. & D.	do	June 1, 1882 to '90
do do do.....	1874	500 &c.	200,000	6	J. & J.	do	July 1, 1894
Park improvement bonds.....	1872 to '75	500 &c.	475,000	6 g.	J. & J.	do	1897 & 1904
Hospital bonds.....	1871 to '73	500 &c.	210,000	6 g.	M. & N.	do	Nov. 1, 1891
House of Correction bonds.....	1874	500 &c.	150,000	7 g.	J. & J.	do	July 1, 1894
City Hall construction.....	1875 to '76	500 &c.	750,000	6 g.	....	do	1899
Savannah, Ga.—							
Construction of water works.....	1853	500	198,000	7	F. & A.	New York and Savannah.	Feb., 1878
Improvement of Savannah River.....	1853	500	64,500	7	M. & N.	do do	Nov., 1883
Savannah, Albany & Gulf Railroad.....	1853	500 &c.	937,500	7	J. & D.	do do	Dec., 1888
Funding coupons and other purposes.....	1866	100 &c.	368,800	7	J. & J.	do do	Feb., 1886
Redemption of bonds.....	1869	1,000	117,000	7	M. & N.	do do	Nov., 1879
do do do.....	1870	500	349,500	7	J. & J.	do do	June, 1890
Bonds for city improvements.....	1870	1,000	534,000	7	M. & N.	do do	Nov., 1900
Harbor, &c., improvements.....	1872	1,000	500,000	7	J. & J.	do do	Jan. 1, 1902
For floating indebtedness.....	1873	500 &c.	400,000	7	J. & J.	do do	July 1, 1903
St. Joseph, Mo.—							
Bonds to St. Joseph & Denver City RR., 1869.	1860 to '69	500	431,500	6 & 7	Various	N. Y., Nat. B'k Commerce.	1880 to '89
do Missouri Valley Railroad.....	1869	500	150,000	7	M. & N.	do do	Nov., 1889
Bonds for various purposes.....	1858 to '69	100 &c.	299,400	10 & 6	Various	St. Joseph and New York.	1878 to '89
Bridge bonds.....	1871	500	500,000	10	J. & J.	N. Y., Nat. B'k Commerce.	1891
St. Louis—							
Renewal and floating debt bonds.....	1846 to '71	Various	1,950,000	6	Various	N. Y., Nat. Bank Republic	1878 to '91
Real estate, buildings and general purposes..	1840 to '68	Various	1,249,000	6	Various	do do	1878 to 1906
Street improvement bonds.....	1851 to '66	Various	166,000	6	Various	do do	1879 to '86
Water work bonds (old).....	1856 to '58	Various	336,000	6	Various	do do	1880 to '83
Tower Grove Park bonds (gold).....	1868	1,000	346,000	6 g.	F. & A.	do do	Aug., 1893
Sewer bonds.....	1855 to '69	1,000	885,000	6	Various	do do	1877 to '89
Harbor and wharf bonds.....	1852 to '68	Various	1,219,000	6	Various	do do	1877 to '88
New water work bonds (gold).....	1867 to '70	1,000	3,950,000	6 g.	J. & D.	New York and St. Louis.	June, 1887, to '90
do do do.....	1872	1,000	1,250,000	6 g.	A. & O.	N. Y., Nat. B'k Commerce.	April 1, 1892
Renewal and sewer bonds (gold).....	1871 to '73	1,000	681,000	6 g.	Various	do do	1891 to '94
Renewal purposes, gold or sterling.....	1873	1,000	1,074,000	6 g.	M. & N.	New York or London.	Nov. 1, 1893
Renewal, &c., bonds, gold, \$ and £.....	1875	1,000	707,000	6 g.	M. & N.	do do	May 1, 1895
Renewal, &c., bonds, gold or sterling, coupon.	1874	1,000	2,072,000	6 g.	J. & J.	do do	July 1, 1894
Bridge approach bonds (gold).....	1872	500	461,000	6 g.	J. & D.	N. Y., Nat. B'k Commerce.	Dec. 10, 1892
Anticipation bonds.....	1876	1,000	1,500,000	7	....	....	Dec., '76, & Jan., '77
St. Louis County—							
Renewal bonds, coupon.....	1867 to '71	1,000	450,000	7	J. & J.	N. Y., Nat. Bk. Commerce.	1877 to 1881
Bonds to railroads, coupon.....	1853 to '55	1,000	1,490,000	6 g.	J. & J.	do do	1878 to 1880
Insane Asylum.....	1867	1,000	100,000	7	J. & J.	do do	July 1, 1887
County Jail.....	1868	1,000	500,000	7	M. & S.	do do	Sept. 1, 1888
General purposes, gold.....	1872	1,000	600,000	6 g.	J. & D.	do do	June, 1892
Renewal, gold.....	1873 to '75	1,000	450,000	6 g.	J. & J.	do do	1893 to 1895
Park bonds, coupon, gold.....	1875	1,000	2,300,000	6 g.	A. & O.	do do	April 1, 1905
County bonds.....	1875	1,000	500,000	6 g.	M. & N.	do do	May 1, 1895
St. Paul, Minn.—							
Revenue bonds.....	....	Various	499,927	12 & 7	M. & N.	St. Paul and New York.	1876 to '90
Preferred bonds.....	....	Various	67,210	7	M. & N.	do do	1876 to '86
8 per cent bonds.....	....	Various	263,125	8	Various	N. Y., P. M. Myers & Co.	1889, '90, '96
Lake Superior & Mississippi Railroad.....	1868	500 &c.	200,000	6	J. & D.	....	1888 & '98
St. Paul & Chicago Railroad.....	....	1,000	100,000	6	J. & D.	N. Y., Farmers' L. & Tr. Co.	1900
Public Park (Como).....	....	....	100,000	7	....	....	....
Toledo, O.—							
General fund and deficiency bonds, coupon...	'70, '71, '74	....	519,500	8	A. & O.	New York.	1876 to '88
Toledo & Woodville Railroad, coupon.....	1870	....	453,000	7-3	M. & N.	do	May, 1900
Various City purposes, coupon.....	1859-'65	....	45,349	6	F. & A.	do	1877 to '84
do do do.....	1859-'74	....	589,500	8	Various	do	1876 to '89
do do do.....	1869 & '73	....	45,000	7	Various	do	1878 to '79
Floating debt, coupon.....	1867	....	98,000	7-3	F. & A.	do	Aug. 1, 1877
Water works.....	1873 & '74	....	1,000,000	8	Various	do	1893 & '94
Short bonds, chargeable on special assessm'ts	1873-'75	....	728,000	7 & 8	Various	do	1876 to '81

Pittsburgh.—The total debt Feb. 1, 1875, was \$13,533,819, including water loan and bonds, chargeable on local assessments. Cash valuation in 1875: Real property, \$149,459,070; personal, only \$2,677,648, according to Comptroller's report. Sinking funds, \$533,202. Population about 140,000.

Portland, Me.—The sinking fund March 31, 1876, was \$527,194. The city is protected by mortgages on At. & St. Lawr. and on Portland & Rochester Railroads, and holds 7,143 shares of Portland & Ogdensburg stock. Assessed value of real estate in 1876, was \$18,708,509; personal, \$11,951,855. Tax rate, \$25 per \$1,000. Population in 1870, 31,413, against 26,341 in 1863.

Providence, R. I.—The principal debt of Providence has been created since 1872 for water works. The floating debt at close of fiscal year September 30, 1876, was \$1,834,996, and funded debt, \$7,797,250. The assessed valuations of all property in 1876 were: real estate, \$84,981,000; personal, \$26,084,300. Rate of tax, \$14 50 per \$1,000. The sinking fund for

bonds due in 1885, \$443,643; sinking funds of 1893 \$162,947; 1895, \$37,940; 1900-6, 92,564. Population by U. S. census, 1870, 68,901; by State census, 1875, 100,800.

Rochester.—The bonds of Genesee Val. RR. loan, \$172,000, are provided for by net receipts from a lease of said road to Erie RR. Co. after paying the interest out of said receipts. Valuation of property about \$62,000,000. Rate of tax, \$1 32.

San Francisco.—Population by the U. S. census of 1870 was 149,482, against 56,802 in 1860. Real estate for the fiscal year ending June 30, 1877, is assessed at \$190,221,003; personal property at \$70,041,340. About \$54,000,000 of mortgages are now omitted from assessment. Sinking funds raised annually amount to \$263,500. Tax rate in 1876-7 is \$2 12½ per \$100, against \$1 60½ in 1875-6.

Savannah, Ga.—Default was made on interest due Nov. 1, 1876, in consequence of yellow fever and non-collection of taxes. In 1873 and 1874 \$400,000 bonds were issued and sold in Savannah, realizing

\$324,730, and leaving only about \$136,277 of floating debt Dec. 31, 1874. The city owns real estate and other property valued nominally at about \$4,287,600. Assessed value of real estate, \$11,600,000. Population in 1870, 28,235, against 22,292 in 1860.

St. Joseph, Mo.—Population in 1870 was 12,565, against 8,932 in 1860. Assessed valuation of property, \$11,000,000; rate of tax, 23 mills. (V. 23, p. 135, 175.)

St. Louis.—Population by the U. S. census in 1870 was 310,861, against 160,773 in 1860. The city and county governments and finances are separate. Total funded debt, April 11, 1876, \$16,318,000. Taxable valuation of property, 1876, \$162,444,490; tax rate, \$3 42 per \$100. (V. 22, p. 518.)

St. Paul, Minn.—Population in 1870 was 20,030; in 1875, by State census, 33,237. Assessed valuation of taxable property, \$13,194,385, or about one-fifth of the actual value; tax rate, 14 mills. (V. 15, p. 626.)

Toledo.—Funded debt, Jan., 1876, \$2,828,754; increase during 1875, \$186,877. Debt payable by special assessments, \$728,000. Taxable valuation of property, \$19,798,583; tax rate, \$4 44 per \$100.

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION. For explanation of column headings, &c., see notes on first page of tables.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Princi- pal, When Due. Stocks—Last Dividend.
					Rate per Cent.	When Payable	When Payable, and by Whom.	
<i>Alabama Central</i> —(Selma & Merid.)—1st mort.	81	1871	\$....	\$1,600,000	8	J. & J.	N. Y., Third Nat. Bank.	June, 1901
<i>Alabama & Chatt.</i> —1st mort., gold, guar. by Ala.	296	1869	1,000	5,220,000	8 g.	J. & J.	.....	Jan., 1889
2d mort., \$9,000 per mile, not guaranteed.	296	1869	1,000	2,673,000	8	J. & J.	.....	Jan., 1889
Receiver's bonds or certificates. ....	.....	1872	1,000	1,200,000	7	.....	.....	.....
<i>Albany & Susquehanna</i> —Stock.	201	.....	100	3,500,000	3½	J. & J.	N. Y., B'k of Commerce.	Jan. 1, 1877
1st mortgage.	142	1863	1,000	1,000,000	7	J. & J.	N. Y., Del. & Hud. Can. Co.	July, 1888
Albany City loan (sinking fund, 1 per ct. yearly).	142	1865	1,000	933,000	6	M. & N.	do do	Nov., 1895
2d mortgage.	142	1865	1,000	2,000,000	7	A. & O.	do do	Oct., 1885
3d mortgage, sinking fund.	142	1869	500 &c.	253,000	7	M. & N.	do do	May, 1881
Consol. mort. (guar. D. & H.) coup., may be reg.	142	1876	1,000	1,595,000	7	A. & O.	do do	April 1, 1906
<i>Alleghany Valley</i> —Stock.	262	.....	50	2,166,500	.....	.....	.....	.....
General mortgage.	132	1866	1,000	4,000,000	7 30	J. & J.	N. Y., Winslow, L. & Co.	March 1, 1896
Bonds to State Pa. (endorsed) 2d mort.	110	1870	.....	3,400,000	5	Jan'y	Harrisburg, Treasury.	\$100,000 y'rlly.
1st mort., East'n Exten., guar. by Pa. RR.	110	1871	1,000	9,980,000	7 or 6 g.	A. & O.	Philadelphia or London	Oct., 1901
Funding income bonds, with traffic guarantee. ....	.....	1874	100 &c.	5,403,900	7	A. & O.	Pittsburgh.	1894
<i>Alexandria & Fredricksburg</i> —1st mortgage.	51	1866	.....	1,000,000	7	J. & D.	Phila., Penn. RR.	June 1, 1896
<i>Arkansas Central</i> —1st & 2d mortgages, gold.	48	1871	500 &c.	1,200,000	8 & 7 g.	J. & J.	London & Amsterdam.	July, 1891
<i>Ashtabula, Youngstown & Pitts.</i> —1st mortgage.	62½	1871	1,000	1,500,000	7 g.	A. & O.	N. Y., Winslow, L. & Co.	1901
2d mortgage, income.	62½	1874	1,000	400,000	7	J. & J.	Pittsburgh, Penn. Co.	1904
<i>Atchison & Nebraska</i> —1st mortgage.	150	1871	.....	3,750,000	8	M. & S.	Boston, at Office.	Sept. 1, 1896
<i>Atchison, Topeka & Santa Fe</i> —1st mort., gold.	470	1869	500 &c.	7,041,000	7 g.	J. & J.	N. Y., G. Opdyke & Co.	July, 1899
Land grant mortgage, gold, (on 3,000,000 acres). ....	.....	1870	500 &c.	3,370,000	7 g.	A. & O.	Boston.	Oct. 1, 1900
Consol. bonds, gold. ....	.....	.....	.....	3,292,000	7 g.	A. & O.	do	1903
Notes. ....	.....	.....	.....	262,750	7	J. & J.	do	'77, '78, '79 & '82
Land income bonds. ....	.....	.....	.....	475,000	12	J. & J.	do	.....
Pottawatomie bonds (contingent). ....	.....	.....	.....	488,500	7	M. & N.	do	.....
Wichita & Southwest. (leased) 1st M., gold, guar.	27½	1872	1,000	412,000	7 g.	J. & J.	do	July 1, 1902
Kans. City Top. & West., (leased.) 1st M., gold.	65	.....	.....	650,000	7 g.	J. & J.	do	.....
Pueblo & Ark. Valley, (leased.) 1st M., gold.	148	.....	.....	1,779,000	7 g.	J. & J.	do	1905
<i>Atlanta & Richmond Air Line</i> —1st mortgage.	265½	1870	1,000	4,248,000	8	J. & J.	N. Y., M. K. Jesup, P. & Co	July 1, 1900
<i>Atlanta & West Point</i> —Stock.	87	.....	100	1,232,200	4	J. & J.	Atlanta, Ga., at Treas'y.	Feb. 1, 1877
<i>Atlantic & Great Western</i> —Stock (total \$40,000,000)	585	.....	100	24,795,298	.....	.....	.....	.....
Preferred stock.	585	.....	100	9,876,250	.....	.....	.....	.....
Old 1st mortgage bonds, Ohio Division. ....	.....	.....	.....	2,416,300	7	A. & O.	New York and London.	Oct. 1, 1876
1st general mortgage (\$18,000,000).	460	1871	500 &c.	15,165,200	7 g.	J. & J.	do do	Jan., 1902
2d do do (\$12,000,000).	460	1871	500 &c.	11,989,680	7 g.	M. & S.	do do	Sept., 1902
3d do do (\$29,000,000).	460	1871	500 &c.	28,783,000	7 g.	M. & N.	do do	Nov., 1902
Leased lines rental gold bonds (Cl. & M.). ....	.....	1872	1,000	5,355,000	7 g.	J. & J.	do do	Jan., 1902
do do (P. P., P. V. and S. & A.). ....	.....	1873	1,000	3,568,000	7 g.	J. & J.	London, Co.'s Office.	Jan., 1903
Western Extension certificates (Cl., Col., Cin. & I.). ....	.....	1873	500	2,060,000	8	J. & J.	do do	July 1, 1876
do do do bonds. ....	.....	.....	.....	1,748,500	7	.....	.....	.....
<i>Atlantic & Gulf</i> —Common stock.	346	.....	100	3,693,200	3½	.....	Savannah.	.....
Guaranteed stock. ....	.....	.....	100	785,976	.....	.....	.....	.....
Consolidated 1st mortgage.	286	1867	500 &c.	2,000,000	7	J. & J.	N. Y., M. K. Jesup P. & Co.	July, 1897
Savannah Albany & Gulf RR. mort. bonds. ....	.....	.....	.....	300,000	7	.....	do do	.....
Southern Georgia & Florida, 1st mortgage.	58	1869	.....	464,000	7	M. & N.	do do	1889
do do 2d mortgage.	58	1869	.....	200,000	7	M. & N.	do do	1889
<i>Atlantic, Miss. & Ohio</i> —Stock, (com'n, pref. & guar.).	428	.....	.....	6,921,900	.....	.....	.....	.....
1st mort. consolidated, gold (for \$15,000,000).	428	1871	.....	5,470,000	7 g.	A. & O.	N. Y., First Nat. Bank.	Oct. 1, 1901
2d mort. to the State (no interest till 1880).	428	1871	.....	4,000,000	.....	.....	.....	.....
<i>Norfolk & Petersburg</i> —1st mortgage.	81	1857	500 &c.	306,000	8	J. & J.	N. Y., First Nat. Bank.	Jan. 1, 1877
do do 1st do.	81	1857	500 &c.	157,000	7	J. & J.	do do	Jan. 1, 1877
do do 2d do.	81	1863	1,000	458,000	8	J. & J.	do do	July 1, 1893
South Side—1st preferred consolidated mortgage.	133	1866	1,000	675,000	8	J. & J.	do do	Jan. 1, '84-'90
do do 2d do do do.	133	1866	200 &c.	621,000	6	J. & J.	do do	Jan. 1, '84-'90
do do 3d do do do.	133	1866	200 &c.	452,500	6	J. & J.	do do	Jan. 1, '86-'90
Virginia & Tennessee—Enlarged mortgage.	214	1854	1,000	990,000	6	J. & J.	do do	July 1, 1884
do do 4th mortgage.	214	1865	1,000	963,000	8	J. & J.	do do	July 1, 1900
do do Registered certificates. ....	.....	Var'us	Various	87,811	8	J. & J.	Lynchburg Office.	Jan. 1, 1875
do do Interest funding bonds. ....	.....	1869	100 &c.	226,300	8	J. & J.	N. Y., First Nat. Bank.	July 1, 1880
<i>Atlantic & Pacific</i> —See <i>St. Louis & San Francisco</i>. ....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Atlantic & St. Lawrence</i> —Stock, currency.	150	.....	100	28,600	3	F. & A.	Portland.	Feb., 1877
Stock, sterling.	150	.....	£100	4,970,680	3 g.	M. & S.	London, Gr. Trunk Rv.	Sept. 15, 1876
Portland city bonds, 1st mort., sinking fund.	150	1868	1,000	787,000	6	M. & N.	Portland.	May 2, 1886
2d mortgage, sterling, 5-20 years.	150	1864	£100	1,500,000	6 g.	A. & O.	London, Gr. Trunk Rv.	Oct. 1, 1884
3d do do do.	150	1871	£100	713,000	6 g.	M. & N.	do do	Oct. 1, 1891
Sterling bonds, not mortgages.	150	1853	£100	484,000	6 g.	M. & N.	do do	Nov. 1, 1878
<i>Augusta & Savannah</i> —Stock.	53	.....	100	1,022,900	3½	J. & D.	Savannah.	Dec., 1876
<i>Bald Eagle Valley</i> —1st mort., s. f. (\$5,000 per year).	51	1861	100 &c.	336,900	6	J. & J.	Phila., Farm. & M. Bank	July 1, 1881
2d mortgage (\$5,000 per year).	51	1864	1,000	100,000	7	M. & N.	do do	July 1, 1884
<i>Baltimore & Ohio</i> —Stock.	588	.....	100	13,144,100	5	M. & N.	Baltimore Office.	Nov. 1, 1876
Preferred stock.	52	.....	100	4,348,469	3	J. & J.	Balt., Merchants' Bank.	Jan. 1, 1877
Washington branch.	30	.....	100	1,650,000	5	A. & O.	Baltimore Office.	April 17, 1875
Loan, 1850. ....	.....	1850	.....	579,500	6	J. & J.	Balt., Merchants' Bank.	1880
Loan, 1853. ....	.....	1853	.....	1,710,000	6	A. & O.	Baltimore Office.	1885
do 1870, sterling, £800,000. ....	.....	1870	.....	3,398,956	6	M. & S.	London.	1895
Baltimore loan, 1855-'90. ....	.....	1855	.....	3,253,026	6 g.	J. & J.	Baltimore Office.	1890
Debentures, sterling. ....	.....	1874-5	£200	3,872,000	6 g.	J. & J.	London, Naylor & Co.	1878 & 1880

Alabama Central.—In default since January, 1872. Negotiations pending for a new adjustment.

Alabama & Chattanooga.—Road sold May 3, 1875, for \$1,203,000, subject to lien of receiver's certificates. Sold again October 4, 1876, but purchaser failed to comply. Sold again Jan. 23, 1877. (V. 22, p. 64, 87, 135, 157, 521; V. 23, p. 29, 62, 85, 134, 255, 352, 450; V. 24, p. 13, 135, 156.)

Albany & Susquehanna.—This road was leased for 150 years from 1870 to Delaware & Hudson Canal Co., at 7 per cent per annum, on stock and bonds. Important change in terms made in 1876. Consol. mortgage is for \$10,000,000, of which \$3,450,000 is to retire old bonds, and balance for a part of old stock and to lessee for improvements, which up to April, 1876, were \$1,978,672. (V. 22, p. 399, 495; V. 23, p. 101, 427.)

Alleghany Valley.—This road was embarrassed in 1874, and compromised with creditors. The unsettled debt Jan. 1, 1876, was \$676,141. Of income bonds, \$2,271,900 are held by individuals, and pay interest in cash; \$3,132,000 held by railroads draw interest in bonds. Abstract of operations in 1875 in annual report, V. 22, p. 3 & 2.

Alexandria & Fredricksburg.—The Pennsylvania Railroad holds \$512,000 of the bonds and controls the road. Loss on operation in 1873, \$25,074.

Arkansas Central.—Most of the bonds were sold in London, where \$600,000 of 2d mortgage bonds were also hypothecated. Receiver appointed, March, 1876. (V. 22, p. 374; V. 23, p. 302.)

Ashtabula, Youngstown & Pitts.—It is leased and operated by Pennsylvania Co. at cost. Net earnings paid to lessor, but lessee guarantees interest on 1st mortgage for five years. Common stock, \$1,500,000; preferred, \$400,000. Net earnings, 1875, \$34,156.

Atchison & Nebraska.—Interest was in default September, 1873, and coupons funded. Gross earn-

ings, 1875, \$270,935; net, \$272; unpaid coupons to Jan., 1876, \$730,000. Annual report V. 22, p. 399.

Atchison, Topeka & Santa Fe.—Net earnings, 1875, \$821,007. Interest is paid on \$976,000 of the 2d consol. mortgage bonds, but on the balance of that issue coupons were funded to Oct., 1876, and were then paid, half in cash and half in ten-year scrip. Coupons, of Jan., '77, on notes of '82, paid half in cash and half in scrip due 1932. (V. 22, p. 232, 327, 445; V. 23, p. 15, 353.)

Atlanta & Richmond Air Line.—Defaulted in 1873, and now in litigation. Sale in foreclosure made December, 1876. Report of earnings &c., V. 22, p. 135. (V. 21, p. 14, 85, 323, 418, 483, 612; V. 22, p. 589; V. 23, p. 378, 575.)

Atlanta & West Point.—Gross earnings, 1875-6, \$283,498; net earnings, \$99,539. There are \$83,000 bonds outstanding. (V. 23, p. 302.)

Atlantic & Great Western.—This road was leased to the Erie for 99 years from May 1, 1874, but the lease did not go into effect. Shortly after (in July, 1874) default was made on its bonds. The last annual report, to June 30, 1876, will be found in V. 23, p. 328. Proceedings looking to re-organization are in progress, and a considerable amount of securities has been deposited by holders with the London Committee. The report of the trustees to carry out the reconstruction scheme announces that the deposit of bonds by holders, has been made to the extent of about 3,000 bondholders, representing \$28,963,000 1st, 2d and 3d mortgages. But a good deal of money is required, and only some £7,112, by 220 bondholders, has yet been obtained. V. 22, p. 181, 353; V. 23, p. 49, 110, 134, 159, 318, 450, 599, 646; V. 24, p. 88, 156.)

Atlantic & Gulf.—The Company also has \$500,000 10 per cent coupon notes outstanding; \$45,000 Junction Branch R.R. bonds, and \$52,500 Bainbridge Extension bonds. Interest on consol. bonds due Jan. 1, 1877, was not paid. (V. 21, p. 275, 488; V. 22, p. 469; V. 24, p. 39.)

Atlantic, Mississippi & Ohio.—Of the stock \$5,845,700 is common, \$800,000 preferred, and \$276,200 guaranteed; the company itself holds \$3,441,200 of the common, all the preferred, and \$165,700 of the guaranteed stock. Gross earnings year ending September 30, 1875, \$1,782,453; expenses, \$1,108,947; net earnings, \$673,505. There was a decrease of gross revenue by \$42,890, and a decrease of net revenue of \$54,114. The company funded one coupon on old bonds, January, 1874, but paid subsequent coupons in part. Funding notes due 1875 and 1879 were issued. In October, 1875, in London, the company made a proposal to fund whole coupon then due, on consol. bonds, and four-sevenths of coupons due up to 1881, paying three per cent cash on coupons till 1881, and balance, if earned. A bill to foreclose the consolidated mortgage was filed by the trustees thereof, at Richmond, Va., March, 1876, and in June receivers were appointed. Extract from President Mahone's circular to bondholders, showing the financial condition, is given in the CHRONICLE, V. 22, p. 280. (V. 21, p. 569, 591; V. 22, p. 110, 231, 280, 327; V. 23, p. 567, 583; V. 24, p. 62, 85, 232, 255, 278, 352, 402, 427, 499.)

Atlantic & St. Lawrence.—Leased for 999 years, from July, 1853, to Grand Trunk Railway of Canada. Annual rent, 6 per cent on bonds and stock.

Augusta & Savannah.—Leased to Central of Georgia for \$73,000 per annum; has surplus fund of about \$50,600.

Bald Eagle Valley.—Leased to Pennsylvania Railroad at 40 per cent of gross receipts. The Pennsylvania Railroad holds all the 2d mortgage bonds.

Baltimore & Ohio.—The annual report for 1875-6 was published in the CHRONICLE, V. 23, p. 524. The gross earnings of the "Main Stem," &c., and financial condition of B. & O. Co. for four years were as follows:

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DESCRIPTION. For explanation of column headings, &c., see notes on first page of tables.	Miles of Road.	Date of Bonds.	Size or par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Princi- pal, When Due. Stocks—Last Dividend.
					Rate per Cent.	When Pay'ble	Where Payable and by Whom.	
Baltimore & Ohio—(Continued)—								
Sterling mortgage.....	411	1872	\$100	\$9,198,852	6 g.	M. & S.	London.	Mch. 1, 1902
do do sinking fund.....	421	1874	\$200	9,576,000	6 g.	M. & N.	do	1910
Purchase of Connellsv. RR (payable \$40,000 y'ly)	.....	1875	\$....	1,000,000	6	J. & J.	Baltimore.	1876-1900
Northwestern Virginia, 3d mortgage, 1855-85.....	.....	1855	.....	140,000	6	J. & J.	Balt., Mech's Nat. Bank	1885
Baltimore & Potomac—1st mort (tunnel) gold.....	.....	1871	1,000	1,500,000	6 g.	J. & J.	Baltimore or London.	July 1, 1911
1st mortgage, gold, (main line).....	92 1/4	1871	1,000	3,000,000	6 g.	A. & O.	do do	April 1, 1911
2d mortgage, income, main line and tunnel.....	92 1/4	1875	1,000	1,133,000	6	J. & J.	Baltimore.	Jan. 1, 1915
Belleville & South. Ill.—1st M., sink'g fund, guar.....	56	1866	1,000	1,100,000	8	A. & O.	N. Y., Russell Sage.	Oct. 1, 1896
Belvidere Del.—1st M. b'ds of 1862 (guar. by C. & A.)	67	1852	1,000	1,000,000	6	J. & D.	Trenton, N. J., Office.	1877
2d mortgage, bonds of 1854 (do do).....	.....	1854	500	499,500	6	M. & S.	Philadelphia.	1885
3d do do 1857 (do do).....	.....	1857	500	745,000	6	F. & A.	do	1887
Consol. mortgage of 1867.....	.....	1876	1,000	.....	7	J. & J.	Treasurer, Trenton, N.J.	Jan. 1, 1916
Berkshire—Stock.....	21	.....	100	600,000	1 1/4	Q.—J.	Boston, Kidder, P. & Co	Jan. 10, 1877
Boston & Albany—Stock.....	270	.....	100	20,129,282	4	M. & N.	Boston Office.	Nov. 15, 1876
Dollar loan.....	.....	1871-2	1,000	5,000,000	7	F. & A.	do	Feb. 1, 1892
Loan of 1875, coupon or registered.....	.....	1875	1,000	2,000,000	6	J. & J.	do	July 1, 1895
Boston, Clinton & Fitchburg & New Bedford—Stock.	.....	.....	.....	2,570,100	.....	M. & N.	Boston Office.	.....
1st mortgage, Agricultural Branch.....	29	1854	1,000	400,000	6	J. & J.	Boston, Boston N. Bank	July 1, 1884
Mortgage bonds 1869-70.....	43	'69-'70	1,000	799,600	7	J. & J.	do do	1889 & '90
Equipment notes.....	.....	.....	1,000	870,000	8	A. & O.	do do	'81, '82, '83, '85
N. Bedford Railroad bonds (\$400,000 are 7s)	.....	'61-'74	500 &c.	571,500	6 & 7	J. & J.	Boston, Suffolk N. Bank	July, 1881 & '94
Boston, Concord & Montreal—Preferred stock.....	160	.....	100	800,000	3	M. & N.	Boston Office.	Nov. 15, 1876
Com. stock (for old dividends & new stock).....	.....	.....	100	1,000,000	.....	.....	.....	.....
Sinking fund bonds.....	.....	1858	100 &c.	624,000	6	J. & J.	Boston Office.	1889
Consolidated mortgage bonds (for \$2,000,000).....	160	1873	100 &c.	1,309,500	6 & 7	A. & O.	do do	1893
Boston & Lowell—Stock.....	113	.....	500	3,250,000	3	J. & J.	Boston, at Office.	Jan. 1, 1875
Mortgage, wharf purchase.....	.....	1872	.....	200,000	6	A. & O.	do do	Oct. 1, 1879
Bonds.....	.....	1876	.....	999,500	7	A. & O.	do do	April 1, 1892
New bonds.....	.....	1876	.....	700,000	6	J. & J.	do do	July 1, 1896
Boston & Maine—Stock.....	143	.....	100	6,921,274	3	M. & N.	Boston, at Office.	Nov. 15, 1876
Bonds, coupon and registered.....	.....	1873-4	500 &c.	3,400,506	7	J. & J.	do do	Jan. 1, 1893
Boston & New York Air-Line—1st mortgage.....	52	1875	1,000	500,000	7	F. & A.	New York.	Aug. 1, 1895
Boston & Providence—Stock.....	63	.....	100	4,000,000	4	M. & N.	Boston, at Office.	Nov. 15, 1876
Bonds to purchase branches, coupon or registered	.....	1873	.....	500,000	7	J. & J.	do do	July 1, 1893
Buff. Brad. & Pitts.—Gen. M., (incl. 10,000 ac. l'd.)	26	.....	1,000	580,000	7	J. & J.	New York, Erie RR.	Jan. 1, 1896
Buffalo, New York & Erie—Stock.....	142	.....	100	950,000	3 1/2	F. & A.	N. Y., Erie Railway.	Dec. 11, 1876
1st mortgage bonds.....	140	1857	1,000	1,922,000	7	J. & D.	do do	Dec. 1, 1877
Consol. mortgage.....	140	.....	.....	200,000	7 g.	J. & D.	do do	.....
Buffalo, N. Y. & Philadelphia—1st mort., gold.....	121	1871	500 &c.	2,582,000	6 g.	J. & J.	N. Y., Farm. L. & T. Co.	July 1, 1896
2d mortgage (for \$1,000,000).....	121	1873	.....	805,500	10	J. & J.	do do	July 1, 1893
Burlington, O. Rapids & Minn.—1st M., gold s. f.....	219	1869	1,000	5,400,000	7 g.	M. & N.	New York or London.	May 1, 1919
1st mortgage, gold (Mil. div.) coupon or regist'd.	94	1872	1,000	2,200,000	7 g.	F. & A.	do do	Feb., 1902
Pacific extension bonds.....	24 1/4	1872	1,000	1,800,000	7 g.	J. & J.	do do	Jan. 1, 1909
Muscataine western extension.....	31	1872	1,000	800,000	7 g.	M. & S.	do do	Sept. 1, 1908
Income and equipment mortgage.....	.....	1874	1,000	2,000,000	7 g.	J. & D.	do do	June 1, 1904
Burl. & Mo. Riv.—1st M. on r'd & 400,000 ac. s'l'd	281	1863	50 &c.	4,638,250	7	A. & O.	Boston and New York.	Oct. 1, 1893
Bonds, conv. into C. B. & Q. st'k (3d series).....	.....	1868	500 &c.	298,500	8	J. & J.	Boston, by Treasurer.	July 1, 1878
Income b'ds, conv. C. B. & Q. st'k (4th ser.).....	.....	1869	500 &c.	300,000	8	A. & O.	Boston and New York.	April 1, 1879
1st mortgage, conv. do. on branch (5th ser.).....	40	1869	500 &c.	290,000	8	J. & J.	do do	July 1, 1894
Convertible bonds, C. B. & Q. st'k (6th ser.).....	.....	1870	500 &c.	401,000	8	J. & J.	do do	July 1, 1889
Burl. & Mo. in Neb.—1st M., conv., land gr.....	191	1869	500 &c.	5,715,000	8	J. & J.	Boston Office.	July 1, 1894
Bonds, convertible till Jan., 1882.....	.....	1873	500 &c.	600,000	8	J. & J.	do do	Jan. 1, 1883
Omaha & S. W., 1st mortgage, guar.....	49	1872	1,000	1,034,000	8	J. & D.	do do	June 1, 1896
Burl. & Southwest.—1st mort., cp., may be reg.....	105	1870	1,000	20,000 p. m.	8	M. & N.	Boston, Co's Office.	May 1, 1895
Cairo & St. Louis—1st mortgage.....	150	1871	.....	2,500,000	7	A. & O.	.....	Oct. 2, 1901
Cairo & Vincennes—1st mortgage, gold.....	156	1871	1,000	3,500,000	7 g.	A. & O.	New York and London.	Oct., 1909
California Pacific—1st mortgage, gold.....	141	1869	1,000	2,250,000	7 g.	J. & J.	N. Y., Nat'l Park Bank.	Jan. 1, 1889
2d mortgage, endorsed by Central Pacific.....	141	1871	1,000	1,600,000	6 g.	J. & J.	do do	1891
Camden & Atlantic—Stock (\$838,150 of it pref.).....	60	.....	100	1,215,550	2	Q.—J.	Camden, Co's Office.	Oct. 16, 1876
1st mortgage.....	60	1853	1,000	490,000	7 g.	J. & J.	Phila., Farm. & M. B'k.	Jan., 1893
2d mortgage.....	60	1855	1,000	500,000	7	A. & O.	do do	Oct., 1879
Camden & Burlington Co.—1st mortgage.....	31	1867	500 &c.	350,000	6	F. & A.	Phila. and Mt. Holly.	1897
Canada Southern—1st M., gold, s. f., cp. & reg.....	291	1870	1,000	9,000,000	7 g.	J. & J.	N. Y., Union Trust Co.	Jan. 1, 1906
Tol., Can. S. & Det., 1st mortgage.....	.....	.....	.....	1,500,000	7 g.	J. & J.	.....	.....
Carolina Central—1st mortgage, gold, coupon.....	242	1873	1,000	3,000,000	6 g.	J. & J.	N. Y. Office, 4 Broad st.	July 1, 1923
Income bonds, coupon.....	242	1874	1,000	3,000,000	7	A. & O.	do do	April 1, 1914
Cayuga—1st mortgage, gold.....	40	1871	1,000	800,000	7 g.	J. & D.	New York.	1901
Catawissa—Common stock.....	100	.....	50	1,159,500	.....	.....	.....	.....
New preferred stock.....	.....	.....	.....	1,000,000	3	M. & N.	Philadelphia.	Nov. 16, 1876
Old preferred stock.....	100	.....	50	2,200,000	3 1/2	M. & N.	do	Nov. 15, 1876
1st mortgage bonds.....	65	.....	1,000	230,500	7	F. & A.	do	Feb. 1, 1882
Chattel mortgage bonds.....	.....	.....	1,000	209,850	.....	F. & A.	Philadelphia.	1888 to '89
New mortgage.....	100	1872	1,000	1,300,000	7	F. & A.	do	Feb. 1, 1900
Cayuga & Susquehanna—Stock.....	.....	.....	100	589,110	4 1/2	J. & J.	New York, 44 South st.	Jan. 1, 1877
Cedar Falls & Minn.—Bonds on 1st div. sink. fund.....	14	1864	500 &c.	198,000	7	A. & O.	N.Y., J. S. Kennedy & Co	April 30, 1884
Bonds on 2d division, sinking fund.....	61	1866	500 &c.	1,334,000	7	J. & J.	do do	Jan. 2, 1907

	Gross Earnings.	Net Earnings.	Stock and Debt.
1875-6.....	\$9,632,361	\$4,215,554	\$47,311,498
1874-5.....	10,514,178	4,332,206	47,173,134
1873-4.....	11,693,955	5,018,060	45,876,927
1872-3.....	12,252,844	4,934,796	28,567,999

The gross earnings of the main and all leased lines in 1875-76 were \$15,031,235, and net earnings, \$5,421,379, including earnings of Pittsburgh Division for nine months. The nominal surplus of \$36,022,365 is given as the value of assets above stock and debt, which surplus is represented chiefly by securities of branch lines, received for advances made by the B. & O. In Dec., 1875, the operating contract with Pittsburgh & Connellsville road was ratified, by which B. & O. guarantees \$10,000,000 bonds. (V. 21, p. 371, 487, 511, 591; V. 22, p. 374, 446; V. 23, p. 302, 378, 524; V. 24, p. 88.)

Baltimore & Potomac.—This is the line of the Pennsylvania Railroad from Baltimore to Washington. The bonds are guaranteed by Penn. RR. and Northern Central. Last annual report V. 22, p. 588.

Belleville & Southern Illinois.—Leased and operated by St. L. Alt. & T. H. Co. on a percentage of gross earnings. Gross earnings, '75, \$279,337. (V. 20, p. 380.)

Belvidere Delaware.—Stock is \$995,700. Leased to United Co.'s of N. J., and lease assigned to Penn. RR. Net earnings go to lessor. In 1875 net earnings of B. D. were \$226,404, against \$4 6,367 in 1874. Floating debt, \$1,245,392. (V. 20, p. 488.)

Berkshire.—Leased to Housatonic, at 7 per cent per year on stock.

Boston & Albany.—The Boston & Albany is the main western trunk line of New England. In past three years the following has been its exhibit:

	Gross Earnings.	Net Earnings.	Total Stock and Debt.
1875-6.....	\$7,074,758	\$2,391,364	\$27,129,282
1874-5.....	7,634,139	2,262,147	26,478,232
1873-4.....	8,963,128	2,411,916	25,422,100
1872-3.....	9,798,033	2,236,873	24,183,100

(V. 20, p. 14, 162, 592; V. 21, p. 464; V. 23, p. 477.)

Boston, Clinton, Fitchburg & New Bedford.—This was a consolidation in May, 1876, of the Boston, Clinton & Fitchburg and the New Bedford Railroads. (V. 22, p. 471, 521, 544; V. 23, p. 621; V. 24, p. 131.)

Boston, Concord & Montreal.—Gross earnings for the year ending with March, 1876, were \$693,354; net earnings, \$182,012. There are also \$76,000 old bonds due in 1865. (V. 22, p. 565.)

Boston & Lowell.—Operated with the Nashua & Lowell, which receives 31 per cent. (V. 20, p. 85; V. 22, p. 42; V. 23, p. 500.)

Boston & Maine.—Net income, 1875-6, \$846,553, against \$790,753 in 1874-5. Pools earnings from competing points with Eastern. (V. 20, p. 14, 614; V. 21, p. 533; V. 22, p. 280; V. 23, p. 500.)

Boston & N. Y. Air Line.—Formerly N. Haven Middletown & Wil. Road cost about \$6,000,000, represented now by \$3,000,000 preferred stock and \$1,000,000 common. (V. 22, p. 567.)

Boston & Providence.—The bonds and also \$934,000 notes have been issued for purchase of branch roads. Total income, 1875-6, \$1,467,759; net, over operating expenses, \$317,286. (V. 21, p. 569; V. 23, p. 547.)

Buffalo, Bradford & Pittsburgh.—Under perpetual lease to Erie at \$40,600 per year.

Buffalo, New York & Erie.—Leased to Erie in 1863, for 490 years, at 7 per cent on stock and interest and sinking fund on bonds. (V. 23, p. 648.)

Buffalo, New York & Philadelphia.—This is the connecting line of the Philadelphia & Erie with Buffalo. In 1874 the net earnings were \$186,843.

Burlington, Cedar Rapids & Minnesota.—In 1874 default was made in interest. Sale in foreclosure was made June 22, 1876. (V. 21, p. 85, 277, 591; V. 22, p. 350, 374, 495, 567; V. 23, p. 15, 353, 378.)

Burlington & Missouri River.—An agreement of consolidation and a perpetual lease to Chicago, Bur. & Quincy, was made in Oct., 1872. In August, 1875, stock of Chic. Burl. & Q. was issued in place of stock of this Co. and for convertible bonds. Annual report V. 20, p. 335. (V. 20, p. 139; V. 22, p. 87.)

Burlington & Missouri in Nebraska.—The stock is \$8,583,750. A report of company's operations, &c., to Jan. 1, 1876, has not been published, but we have the earnings in 1875 as \$723,843, and expenses, \$351,643. The total land sales up to Jan. 1, 1876, amounted to 733,464 acres for \$5,335,675, after deductions for dead contracts. (V. 20, p. 289, 593; V. 22, p. 471; V. 23, p. 159.)

Burlington & Southwestern.—Defaulted Nov., 1873. Foreclosure in progress. (V. 21, p. 159, 441.)

Cairo & St. Louis.—Defaulted in 1873 by failure to receive town and county bonds. Road completed February, 1875. (V. 20, p. 266, 313; V. 21, p. 31, 441; V. 22, p. 352.)

Cairo & Vincennes.—Defaulted in 1874. In hands of receiver. (V. 20, p. 499; V. 21, p. 63, 302; V. 22, p. 446.)

California Pacific.—Extension bonds of \$3,500,000 and incomes of \$1,000,000 have been in default, but a proposal offered by Central Pacific. (V. 21, p. 315. Also V. 20, p. 516; V. 21, p. 159, 277; V. 22, p. 181, 280, 495, 613; V. 23, p. 62.)

Camden & Atlantic.—Net earnings, 1875, \$207,642.

Camden & Burlington Co.—Leased to United Companies, at 6 per cent on \$332,000 stock.

Canada Southern.—Defaulted January, 1874, and coupons funded, but interest not paid July, 1875. In January, 1876, passed into N. Y. Central control. (V. 21, p. 159; V. 22, p. 16, 399, 567.)

Carolina Central.—Receiver appointed December, 1876. Passed interest January, 1876. (V. 23, p. 622.)

Cayuga.—The Cayuga Lake road was sold under second mortgage, and this Co. organized. (V. 19, p. 270.)

Catawissa.—Leased to Phila. & Read., Oct., 1872. New preferred stock dividend to be 7 per cent in 1875-6 and afterward. (V. 20, p. 381.)

Cayuga & Susquehanna.—Leased in perpetuity to Delaware, Lackawanna & Western. Dividends, 9 per year.

Cedar Falls & Minnesota.—Leased to Dubuque & Sioux City, and sublet to Illinois Central at \$1,500 per mile yearly, and a per cent of all earnings over \$3,500 per mile.

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION. For explanation of column headings, &c., see notes on first page of tables.	Miles of Road.	Date of Bonds	Size, or par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Princi- pal, When Due. Stocks—Last Dividend.
					Rate per Cent.	When Payable	Where payable, and by Whom.	
<i>Cedar Rapids & Missouri</i> —Common stock.....	274	....	\$100	\$6,850,400	1	Q.—F.	Boston, Treasurer.	Feb. 1, 1877
Preferred stock, 7 per cent.....	128	....	100	769,600	3½	F. & A.	do do	Feb. 1, 1877
1st mortgage.....	70	1861	500 &c.	700,000	7	F. & A.	N. Y., Nat'l Park Bank.	Aug. 1, 1891
do.....	58	1863	500 &c.	582,000	7	F. & A.	do do	Aug. 1, 1894
do.....	146	1866	500 &c.	2,332,000	7	M. & N.	do do	May, 1916
<i>Central R. R. & Bank, Ga.</i> —Stock.....	295	....	100	7,500,000	4	J. & D.	Savannah, Ga.	June, 1874
General mort. "tripartite" bds (\$5,000,000) coup.	615	1872	1,000	3,222,000	7	J. & J.	New York & Savannah.	Jan. 1, 1893
Macon & Western bonds.....	....	1870	....	117,000	7	A. & O.	Savannah, Ga.	Oct., 1880
<i>Central of Iowa</i> —1st mortgage gold, coupon.....	231	1869	500 &c.	3,700,000	7 g.	J. & J.	New York, Office.	July 15, 1899
2d mortgage, gold, \$4,000 per mile.....	231	1871	1,000	925,000	7 g.	A. & O.	do do	April 15, 1901
<i>Central of New Jersey</i> —Stock.....	291	....	100	20,600,000	2½	Q.—J.	New York, at office.	April 10, 1876
Mortgage bonds.....	74	1869	1,000	5,000,000	7	F. & A.	do do	1890
Bonds (convertible Nov., 1875 to 1877).....	....	1872	1,000	4,400,000	7	M. & N.	do do	Nov., 1902
Consolidated mortgage (for \$25,000,000).....	97	1874	1,000	14,150,000	7	Q.—J.	do do	July 1, 1899
New general mortgage ("blanket").....	....	1876	....	3,178,000	....	....	do do	....
Newark & New York, 1st mortgage.....	7	1867	500 &c.	600,000	7	J. & J.	do do	1887
Lehigh & Wilkesbarre Coal Co., 1st mort. guar.....	....	1874	\$200	1,860,000	6 g.	M. & N.	London.	Feb. 1, 1899
do do Consol m., coup. guar.....	....	1875	1,000	13,080,000	7	Q.—M.	N. Y., Cent. RR. of N. J.	June 1, 1900
<i>Am. Dock & Imp. Co., 1st mort., guar. Cent. of N. J.</i>	....	....	1,000	3,000,000	7	J. & J.	do do	....
<i>Central Ohio</i> —Common stock.....	137	....	50	2,437,950	2½	J. & D.	Balt., at B. & O. office.	Dec. 30, 1876
Preferred stock.....	137	....	50	411,550	3	J. & D.	do do	Dec. 30, 1876
1st mortgage bonds.....	137	....	1,000	2,500,000	6	M. & S.	Balt., West. Natl. Bank.	Sept., 1890
<i>Central Pacific</i> —Stock.....	1213	....	100	54,275,500	4 g.	A. & O.	N. Y. & San Francisco.	(?)
1st mort., gold, (sinking fund, \$50,000 per year).....	742	1865-8	1,000	25,883,000	6 g.	J. & J.	N. Y., Fisk & Hatch.	1895 to '98
Subordinate lien, California State aid, gold.....	56	1864	1,000	1,500,000	7 g.	J. & J.	Sacram'o State Treas.	July 1, 1884
Bonds, (formerly convertible into U. S. bonds).....	138	1862	....	1,483,000	7 g.	J. & J.	N. Y., E. Kelly & Co.	Jan. 1, 1883
1st mortgage on San Joaquin Valley Branch, gold.....	146	1870	1,000	6,080,000	6 g.	A. & O.	N. Y., Fisk & Hatch.	Oct. 1, 1900
U. S. Loan, (2d lien on certain terms).....	742	....	....	25,885,000	6	J. & J.	U. S. Treasury.	1895 to '99
Western Pacific, 1st mortgage, gold.....	158	1869	1,000	2,616,000	6 g.	J. & J.	N. Y., Fisk & Hatch.	July 1, 1899
do Government lien.....	123	....	....	1,970,000	6	....	U. S. Treasury.	1899
Cal. & Oregon, 1st mortgage, gold (guar. by C.P.).....	152	1868	1,000	6,000,000	6 g.	J. & J.	N. Y., Fisk & Hatch.	Jan. 1, 1888
C. P. bonds, M. on C. & O. Br. (\$7,200,000 g.).....	152	1872	1,000	2,000,000	6 g.	J. & J.	do do	Jan. 1, 1892
San Francisco O. & A., 1st mortgage (\$1,500,000).....	20	1870	1,000	500,000	8	J. & J.	do do	July 1, 1890
Land bonds on 11,722,400 acres.....	....	1870	1,000	8,669,000	6 g.	A. & O.	do do	Oct. 1, 1890
<i>Charlotte Columbia & Augusta</i> —1st m. (C. & A.).....	85	....	....	193,500	7	J. & J.	N. Y., M.K. Jesup, P. & Co.	1890
do consolidated.....	195	1869	....	1,806,500	7	J. & J.	do do	1895
2d Mortgage.....	195	1872	1,000	500,000	7	....	....	....
<i>Charters</i> —1st mortgage.....	23	1871	1,000	500,000	7	A. & O.	Philadelphia, Penn R.R.	Oct. 1, 1901
<i>Cherry Valley Shar. & Al.</i> —1st mort., convert.....	21	1869	500 &c.	300,000	7	J. & D.	N. Y., Metropolitan Bk.	Dec. 15, 1899
<i>Chesapeake & Ohio</i> —stock.....	427	....	....	15,898,401	....	....	....	....
1st mortgage sinking fund gold.....	427	1869	100 &c.	15,000,000	6 g.	M. & N.	N. Y., Fisk & Hatch.	Nov., 1899
1st mort. exten. (2d on 427 miles) coup. or regd.....	....	1872	1,000	5,426,000	7 g.	J. & J.	do do	July 1, 1902
Debentures convertible into 2d mortgage.....	....	1872	1,000	66,000	7 g.	J. & J.	do do	July 1, '77 to '92
1st mortgage, (Va. Cent. R. R.) guaranteed by Va.....	....	....	....	100,000	6	J. & J.	N. Y., Am. Exch. Bk.	1880
3d mortgage, do, coupon.....	....	....	....	902,000	6	J. & J.	do do	1884
Income mortgage, (Virginia Central R. R.) coup.....	....	....	....	300,000	8	J. & J.	do do	1876
Funded interest, coupon bonds.....	....	....	....	160,500	8	J. & J.	do do	1877
Income bonds (for funding).....	....	1874	....	1,220,331	7	....	....	1893
<i>Cheshire</i> —Stock, preferred.....	64	....	100	2,153,300	1	J. & J.	Boston.	Jan. 15, 1877
Bonds, not mortgage.....	....	....	500 &c.	787,900	6	J. & J.	do	1880 & 1896
<i>Chesapeake & Ohio</i> —1st mortgage.....	21½	....	....	500,000	7	M. & N.	Philadelphia.	May, 1872
<i>Chicago & Alton</i> —Common stock.....	649	....	100	9,937,800	4	M. & S.	N. Y., M.K. Jesup, P. & Co.	March 1, 1877
Preferred stock (7 p. c. yrly not cumulative).....	649	....	100	2,425,400	4	M. & S.	do do	March 1, 1877
General mortgage, sterling, for \$3,000,000.....	322	1873	1,000	3,893,200	6 g.	J. & J.	London, J.S. Morgan & Co.	Oct. 1, 1903
1st mortgage.....	220	1863	1,000	2,383,000	7	J. & J.	N. Y., M.K. Jesup, P. & Co.	Jan., 1893
Income bonds (a 1st lien on income).....	220	1862	500 &c.	1,087,000	7	A. & O.	do do	Jan., 1883
Joliet & Chicago, 7 per cent. stock.....	38	....	100	1,500,000	13½	Q.—J.	N. Y. U. S. Trust Co.	Jan., 1877
do do 1st mortgage, sinking fund.....	38	1857	1,000	336,000	8	J. & J.	N. Y., M.K. Jesup, P. & Co.	July, 1882
St. Louis Jack. & Ch., 1st mortgage.....	150	1864	1,000	2,365,000	7	A. & O.	do do	April, 1894
do do 1st mort. assum. by C. & A.....	37	1864	1,000	564,000	7	A. & O.	do do	April 1, 1894
do do 2d mort. assum. by C. & A.....	37	1868	1,000	188,000	7	J. & J.	do do	July, 1898
do do 2d mortgage.....	150	1868	1,000	360,000	7	J. & J.	do do	July, 1898
Louisiana & Missouri, 1st mortgage.....	101	1870	1,000	2,120,000	7	F. & A.	do do	Aug., 1900
Chicago & Ill. Riv., 1st mortgage, guaranteed.....	....	....	....	700,000	7	....	....	....
<i>Chicago, Burlington & Quincy</i> —Stock.....	825	....	100	27,512,842	5	M. & S.	N. Y., Bk. of Commerce.	Sept. 15, 1876
1st mortgage, sinking fund, (trust).....	466	1858	1,000	2,719,000	8	J. & J.	do do	Jan. 1, 1883
Consolidated mortgage coupon, (for \$30,000,000).....	825	1873	1,000	12,351,500	7	J. & J.	Boston office.	July 1, 1903
Northern Cross R. R. 2d. mortgage, gold.....	100	....	....	941,000	4 g.	J. & J.	Frankfort.	July 1, 1890
Trust mortgage (Burlington to Peoria).....	96	....	....	678,000	7	A. & O.	N. Y., N. Bk. of Com'ree.	Oct. 1, 1890
Plain bonds (coupon or registered).....	....	1872	1,000	2,155,500	7	J. & J.	Boston, Co's office.	Jan. 1, 1896
Bonds of 1875, (sinking fund \$13,860 per year).....	....	1875	1,000	455,000	5	J. & D.	Boston, Co's office.	June 1, 1895
Carthage & Burlington, 1st mort.....	32	1869	500 &c.	267,000	8	M. & N.	N. Y., N. Bk. of Com'ree.	May, 1879
Dixon Peoria & Hannibal, 1st m.....	40	1869	500 &c.	563,500	8	J. & J.	do do	July, 1889
American Central, 1st mortgage.....	51	1868	1,000	435,000	8	J. & J.	do do	July, 1878
Peoria & Hannibal, 1st mort.....	31	1868	1,000	277,000	8	J. & J.	N. Y., N. B'k of Comm'ree	July, 1878
Ottawa, Oswego & Fox Riv., 1st m.....	70	1870	1,000	1,079,000	8	J. & J.	New York and Boston.	July, 1900
Illinois Grand Trunk, 1st mort.....	44	1870	500 &c.	900,500	8	A. & O.	Boston.	Oct., 1890
Quincy & Warsaw, 1st mortgage.....	40	1870	1,000	725,000	8	J. & J.	New York and Boston.	July, 1890

Cedar Rapids & Missouri.—Leased to Chicago & Northwestern at \$700 of first \$1,500 gross earnings per mile; one-third of the next \$3,000 per mile, and one-fifth of all above that. (V. 2, p. 162.)

Central Railroad & Bank, Ga.—Leases several roads, and guarantees bonds. In April, 1875, purchased one-half interest in Western Railroad of Alabama at foreclosure sale. The "tripartite" bonds are issued jointly by this Company, the Macon & West., and Southwestern. Gross earnings year ending Sept 1, 1876, \$2,601,542; net, \$983,541. (V. 21, p. 372, 417; V. 22, p. 304; V. 23, p. 353, 498.)

Central of Iowa.—Decree of sale in foreclosure made Oct., 1875, but litigation still in active progress and an appeal taken without stay of proceedings. (V. 22, p. 110, 495; V. 23, p. 159, 427; V. 24, p. 135.)

Central of New Jersey.—A report, in brief, for 1876, gave gross earnings of \$6,946,000; net, \$3,262,000. On large decline of stock in June, 1876, the president issued a circular, stating that the company was earning well, &c., but giving no figures. In Sept. another statement was issued (see V. 23, p. 278) giving general financial condition, &c., in reference to new "blanket" mortgage; and finally the statement of President and investigating committee in Feb., 1877. (V. 24, p. 135, 156.) This Company also assumes \$2,310,000 of Lehigh Coal & Navigation Company's debt and \$265,793 of the Railroad Car Trust Company. The following table shows the receipts, expenses and net earnings, including Lehigh & Susquehanna Division:

	Receipts.	Expenses.	Net earn'gs.
1871.....	\$3,241,379	\$3,706,141	\$3,135,235
1872.....	7,120,718	4,233,905	2,833,912
1873.....	8,881,366	4,215,584	4,665,782
1874.....	8,599,631	4,140,601	4,449,030
1875.....	7,411,637	4,128,777	3,282,860
1876.....	6,946,000	3,684,000	3,262,000

(V. 22, p. 326, 613; V. 23, p. 62, 329, 353, 525, 615; V. 24, p. 63, 111, 135, 156.)

Central Ohio.—Leased to Balt. & Ohio RR. in 1866 for 2 years, rent 35 per cent of gross receipts for 5 years, and 40 after. Pays 6 per cent dividends.

Central Pacific.—An abstract of the annual report for 1875, including the land agent's report, also gross and net earnings to June 30, 1876, was given in the CHRONICLE, V. 23, p. 426. Gross earnings, 1875, \$17,021,015; currency; expenses, \$7,417,944; net earnings, \$9,603,071. The policy of making 8 per cent dividends yearly was declared in 1875, but no notice of payment of dividends on stock has been published since Oct., 1875. Trustees of land mortgage purchased \$540,000 of the land grant bonds in July, 1876. (V. 21, p. 159, 483; V. 22, p. 61, 233, 352, 471, 521, 545, 613; V. 23, p. 86, 207, 379, 426; V. 24, p. 111, 157.)

Charlotte, Columbia & Augusta.—Stock is \$2,578,000. Net earnings in the year ending September 30, 1876, \$203,327, against \$250,004 the previous year. Floating debt retired May, 1876. (V. 21, p. 590; V. 22, p. 134, 471; V. 24, p. 62.)

Charters.—Leased to Pitts. Cln. & St. Louis, and operated by Penn. Co. Net earnings go to lessor—in 1875, \$34,727. (V. 22, p. 519.)

Cherry Valley, Shar. & Al.—Transferred to Delaware & Hudson Canal Co., April, 1875. Interest unpaid in December, 1875. (V. 20, p. 404.)

Chesapeake & Ohio.—After the panic of 1873, default was made on interest. Net earnings in 1875 76, \$356,476. Receiver appointed October, 1875, and foreclosure proceedings are in progress for the purpose of re-organization. A large amount of bonds have been deposited with the Committee, and all holders assenting should deposit immediately. A very complete statement of outstanding liabilities and the plan of re-organization are given in V. 21,

p. 569. (V. 22, p. 42, 87, 134, 230, 375, 392, 589; V. 23, p. 111, 525; V. 24, p. 62.)

Cheshire.—Net income, 1875-76, \$124,841. (V. 21, p. 590; V. 23, p. 548.)

Chester Valley.—In hands of trustees and leased to Philadelphia & Reading. Coupons due 1860, paid May, 1876.

Chicago & Alton.—The report for 1875 is given at length in V. 22, p. 255, and shows gross earnings of \$4,568,763, and net earnings of \$2,052,638, against \$2,336,876 in 1874. Joliet & Chicago RR. is leased for interest on stock and bonds. St. L., Jack. & Chic. Railroad leased at \$240,000 per year. Louisiana & Mo. RR. built and operated under contract. (See V. 19, p. 479; V. 20, p. 429.) The Chicago & Illinois River bonds had not been sold to January, 1876, and there was some litigation. (V. 18, p. 350; V. 19, p. 16, 479; V. 20, p. 176, 265, 269, 500; V. 21, p. 185, 612; V. 22, p. 255; V. 23, p. 478.)

Chicago Burlington & Quincy.—Purchased in Oct., 1876, St. L. Rock Is. & Chic. road, for \$1,570,000 in gold. Gross earnings for 1875 were, \$11,791,361; expenses, \$6,430,122; net earnings, \$5,361,238; interest charge, \$2,014,709. The C. B. & Q. leases numerous branch roads, giving them a traffic guarantee (usually 40 or 50 p. ct.) for purchasing their bonds. Enough of the consolidated mortgage is reserved to take up prior debts. In August, 1875, stock of this Company was issued in exchange for Burlington & Missouri River Railroad stock, and the same is also given for the convertible bonds of Burlington & Missouri River Railroad. The bonds of 1876, for purchase of St. Louis Rock Is. & C. Railroad, are plain bonds of Chicago Burlington & Quincy, but offset by 7 per cent mortgage bonds of like amount, secured on St. Louis Rock Island & Chicago road. (V. 20, p. 15, 37, 60, 184, 335, 499; V. 22, p. 231; V. 23, p. 63, 255, 403, 426, 499, 525, 538; V. 24, p. 63, 111.)

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding.	INTEREST OR DIVIDENDS.			Bonds—Principal, when Due.
					Rate per Cent.	When Payable.	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes on first page of tables.								Stocks—Last Dividend.
<i>Chicago, Burlington & Quincy</i> —(Continued)—								
Keokuk & St. P., 1st M. (Coup., but may be reg.)	43	1869	\$500 &c.	\$318,500	8	A. & O.	Boston.	April, 1879
Albia Knoxville & Des Moines, 1st mortgage	.....	1875	1,000	462,000	8	J. & J.	.....	.....
Bonds for St. L. R. I. & Chic. (sink. fund)	.....	1876	1,000	2,200,000	5	A. & O.	Boston.	Oct. 1, 1901
<i>Chicago & Canada Southern</i> —1st mort., gold	.....	1872	1,000	2,500,000	7 g.	A. & O.	N. Y., Union Trust Co.	April 1, 1902
<i>Chicago, Cincinnati & Louisville</i> —1st mort.	73	1867	500 &c.	1,000,000	7	J. & J.	N. Y., Farm. L. & T. Co.	Jan., 1887
<i>Chic., Olin. & Dub.</i> —1st mort., coup., regis'ble	60	1871	1,000	1,500,000	8	J. & D.	Bost., C. B. & Q. Office.	June 1, 1896
<i>Chic., Danv. & Vin.</i> —1st mort., gold, sink'g f'd	108	1869	1,000	2,500,000	7 g.	A. & O.	New York, Co's Office.	April, 1909
Indiana exten., 1st mort., gold (2d mort on 114m)	21	1872	1,000	1,500,000	7 g.	A. & O.	do	April, 1912
<i>Chicago, Dubuque & Minnesota</i> —1st mort.	131	1871	1,000	4,425,000	8	J. & D.	Bost., C. B. & Q. Office.	June 1, 1896
<i>Chicago & Iowa</i> —1st mort., coup., may be reg.	80	1871	1,000	1,750,000	8	J. & J.	New York and Boston.	July 1, 1901
<i>Chicago, Iowa & Nebraska</i> —Stock	82	.....	100	3,838,200	5	J. & J.	Boston, by Treasurer.	Jan. 1, 1877
2d mortgage (now 1st)	82	1860	100 &c.	568,200	7	J. & J.	Boston, Merchants' B.k.	July 1, 1888
3d do (now 2d)	82	1863	500 &c.	211,500	7	F. & A.	New York, Park Bank.	Aug. 15, 1892
<i>Chic. & Mich. L. Shore</i> —1st mort.	195	1869	1,000	477,000	8	M. & S.	Bost., Treasurer's office.	Sept. 1889
1st mortgage	195	1870	1,000	3,523,000	8	J. & J.	do	July, 1890
1st mortgage	195	1871	1,000	1,350,000	8	M. & N.	do	Nov., 1891
1st mortgage, on branch	52	1872	1,000	1,280,000	8	M. & S.	do	Sept. 1, 1892
<i>Chicago, Milwaukee & St. Paul</i> —Com. stock	1,399	.....	100	15,399,261	7 s.	J. & J.	New York, Office.	Jan., 1871
Preferred st'ck (7 p. c. y'ly, not cumulative)	1,399	.....	100	12,274,483	3½	A. & O.	do	Oct. 5, 1876
Consolidated mortgage (for \$35,000,000)	.....	1875	1,000	5,710,000	7	J. & J.	do	July 1, 1905
1st mortgage (Lacrosse Div.)	370	1863	1,000	6,600,000	7	J. & J.	do	1893
2d mortgage	370	1864	1,000	675,000	7	A. & O.	do	1884
1st mortgage (Iowa & Minnesota)	220	1867	1,000	3,810,000	7	J. & J.	do	1897
1st mortgage (Minnesota Central)	49	1864	1,000	190,000	7	J. & J.	do	1894
1st mortgage (Iowa & Dakota)	.....	1869	1,000	748,000	7	J. & J.	do	1899
1st mortgage (Prairie du Chien)	235	1868	1,000	3,674,000	8	F. & A.	do	1898
2d mortgage (Prairie du Chien)	235	1868	1,000	1,315,000	7-3	F. & A.	do	1898
<i>Milwaukee & Western</i>	.....	1861	1,000	234,000	7	J. & J.	New York, Office.	1891
St. P. & Chic. 1st M. (Riv. Div.) & 2 (conv.)	130	1872	.....	4,000,000	7 g.	J. & J.	London and New York.	Jan., 1902
1st mortgage, Hastings & Dakota	75	1872	1,000	234,000	7	J. & J.	New York, Office.	1902
1st mortgage, Chicago & Mil. line	85	1873	1,000	2,500,000	7	J. & J.	do	1903
Equip. & bridge bonds (may be paid in 1878)	.....	1873	1,000	219,000	10	J. & D.	New York, Office.	June 1, 1883
<i>Western Union</i> , 1st mortgage	197	1866	1,000	3,500,000	7	F. & A.	N. Y., Mil. St. Paul RR.	Feb. 1896
<i>Chicago & Northwestern</i> —Common stock	1,459	.....	100	15,011,180	3½	J. & D.	New York, Co's Office.	Dec. 22, 1872
Preferred st'ck (7 p. c. y'ly, not cumulative)	1,459	.....	100	21,502,233	3½	J. & D.	do	Dec. 22, 1876
Bonds, pref. (sink'g fund), 1st mort., Chic. to Osh.	193	1859	100 &c.	1,237,600	7	F. & A.	do	Aug. 1, 1885
Interest bonds, funded coup., 2d m., Chic. to Osh.	193	1862	100 &c.	737,400	7	M. & N.	do	May, 1883
1st mort., general, 3d mort., Chic. to Oshkosh	193	1859	100 &c.	3,568,500	7	F. & A.	do	Aug. 1, 1885
Appleton exten., 1st mort. on 23 miles and land	23	.....	500 &c.	140,000	7	F. & A.	do	Aug. 1, 1885
Green Bay exten., 1st mort. on 26 miles and land	26	1862	500 &c.	264,000	7	F. & A.	do	Aug. 1, 1885
1st mort., Galena & Chicago Un. RR. extended	248	1853	1,000	1,692,000	7	F. & A.	do	1882
Mississippi River Bridge b'ds, lien on net earnings	.....	.....	1,000	182,000	7	J. & J.	do	Jan. 1, 1884
Elgin & State Line Railroad bonds	.....	.....	500 &c.	120,500	6	J. & J.	do	July 1, 1878
1st mort. (Peninsular RR.) on roads and lands	74	1863	1,000	294,000	7	M. & S.	do	Sept. 1, 1898
1st mortgage (Beloit & Madison Railroad)	46	1863	1,000	271,000	7	J. & J.	do	Jan., 1888
Consol. sink'g f'd M., (all above convert. into this)	779	1865	1,000	4,390,000	7	Q.-F.	do	Feb. 1, 1915
Madison extension, 1st mort., sinking fund, gold	126	1871	500 &c.	3,150,000	7 g.	A. & O.	do	April, 1911
<i>Chicago & Milwaukee</i> , 1st mortgage, 2d lien	85	.....	1,000	1,700,000	7	J. & J.	do	July 1, 1898
Menominee extension, 1st mortgage, gold	120	1871	500 &c.	2,700,000	7 g.	J. & D.	do	June 1, 1911
Gen. cons. mort., gold, coup. or reg. (\$18,000,000)	1,058	1872	500 &c.	10,583,000	7 g.	J. & D.	do	Dec. 1, 1902
Winona & St. Peter, 1st mort., guar by Chic. & N.W.	137	1870-1	1,000	2,750,000	7	J. & J.	do	Jan. 1, 1887
do 2d mort., do do	137	1871-1	1,000	1,650,000	7	M. & N.	do	Nov. 1, 1907
do 1st M. exten, gld, land gr., s. f.	175	1871	100 &c.	4,375,000	7 g.	A. & D.	do	Dec. 1, 1916
<i>La Crosse, Tremp. & P.</i> 1st mort., guar. C. & N.W.	28	1870	1,000	1,000,000	10	A. & O.	do	April 1, 1878
<i>Iowa Midland</i> , 1st mort., guar. by Chic. & N.W.	75	1870	1,000	1,350,000	8	A. & O.	do	Oct., 1900
<i>Northwestern Union</i> , 1st mortgage, gold	62	1872	500 &c.	3,500,000	7 g.	M. & S.	do	June 1, 1915
<i>Chicago & Paducah</i> —1st mortgage	156	1873	1,000	2,808,000	7	J. & J.	do	July 1, 1903
<i>Chicago, Pekin & Southwestern</i> —1st mortgage	70	1871	1,000	700,000	8	F. & A.	N. Y., Farm. L. & T. Co.	Aug. 1, 1901
2d mortgage	64	1871	1,000	300,000	8	A. & O.	do	1891
<i>Chicago, Rock Island & Pacific</i> —Stock	674	.....	100	24,999,700	2	Q.-J.	New York, Co's Office.	Feb. 1, 1877
1st mortgage, sinking fund	359	1866	1,000	8,167,000	7	J. & J.	do	1896
Branch bonds (sinking fund \$10,000 from 1877)	.....	1875	1,000	1,000,000	6	F. & A.	do	Aug. 1, 1895
Chic. & S'western, 1st mort., gold (guar in cur)	270	1869	100 &c.	5,000,000	7 g.	M. & N.	do	Nov., 1890
do Atch. Branch, 1st M., gold, not guar.	30	1871	1,000	1,000,000	7 g.	J. & D.	do	.....
<i>Cincinnati, Hamilton & Dayton</i> —Stock	60	.....	100	3,500,000	4	A. & O.	N. Y., Winslow, L. & Co.	April, 1873
1st mortgage of 1853	60	1853	1,000	1,250,000	7	M. & N.	do	May 1, 1880
2d do 1865	60	1865	1,000	500,000	7	J. & J.	do	July 20, 1885
3d do 1867	60	1867	1,000	500,000	8	J. & D.	do	June, 1877
Consol. mort. (for \$3,000,000), sink. fund 1 p. c.	60	1875	1,000	1,000,000	7	A. & O.	do	Oct., 1905
Cin. Ham. & I. (Junction) RR., 1st mort., guar.	98	1873	1,000	1,846,000	7	J. & J.	do	Jan., 1903
<i>Cincinnati, Lafayette & Chicago</i> —1st mort., gold	75	1871	1,000	1,120,000	7 g.	M. & S.	N.Y., J.S. Kennedy & Co.	Mch. 1901
Consolidated mortgage	75	1874	1,000	724,000	7 g.	J. & J.	do	Nov. 1, 1914
<i>Cin. & Martinsville</i> —1st mort., guar by lessees	38	1865	1,000	400,000	7	F. & A.	New York, Co's Office.	July, 1905
<i>Cincinnati & Muskingum Valley</i> —1st mortgage	148	1870	1,000	1,500,000	7	J. & J.	New York, Moran Bros.	Jan., 1901
<i>Cin., Richmond & Chic.</i> —1st mort., guar. C. H. & D.	36	1866	1,000	560,000	7	J. & J.	N. Y., Winslow, L. & Co.	July, 1895
2d mortgage, guar. and owned by C. H. & D.	36	1869	1,000	65,000	7	J. & J.	do	Jan. 1, 1889
<i>Cin., Richmond & Ft. W.</i> —1st mort., gold, guar.	90	1871	1,000	1,800,000	7 g.	J. & D.	N. Y., Winslow, L. & Co.	June, 1921

Chicago & Canada Southern.—Connection of Canada Southern. Interest not paid.

Chicago, Cincinnati & Louisville.—No information furnished.

Chicago, Clinton & Dubuque.—This road defaulted in 1873. It was built by construction companies in which certain directors of C. B. & Q. were stockholders. (V. 23, p. 232, 499; V. 24, p. 39, 63, 133.)

Chicago, Danville & Vincennes.—There was also a 2d mortgage for \$1,000,000 and a chattel mortgage of \$1,000,000, most of which are pledged. Default was made in 1873. Foreclosure sale order-d by decree of December 6, 1876, and took place Feb. 7 and 8. (V. 22, p. 87, 304, 544; V. 23, p. 111, 159, 255, 547, 598; V. 24, p. 157.)

Chicago, Dubuque & Minnesota.—Defaulted December, 1873, same as Chicago Clinton & Dubuque. (V. 21, p. 14; V. 23, p. 232, 499; V. 24, p. 39, 63, 133.)

Chicago & Iowa.—Has a traffic guarantee of Chic. Burlington & Quincy 40 per cent for purchase of bonds. (V. 22, p. 87.)

Chicago, Iowa & Nebraska.—Leased in perpetuity to Chicago & Northwestern, at 37½ per cent of gross receipts.

Chicago & Michigan Lake Shore.—The first mortgages, main line, have traffic agreement from Michigan Central. In default for interest since July, 1873, except on first bonds \$477,000. Receiver appointed Nov., 1876. (V. 20, p. 60, 312; V. 23, p. 547.)

Chicago, Milwaukee & St. Paul.—The earnings were reduced in 1874 and 1875 by the lower freight rates imposed by the Wisconsin railroad law. The law was modified, and with April, 1876, higher rates again took effect. The following is a comparison for three years of operations, and financial condition at the close of year:

	1876.	1875.	1874.
Miles.....	1,399	1,399	1,399
Stock.....	\$.....	\$27,673,744	\$27,673,744
Debt.....	27,129,003	27,119,610	27,119,610
Earnings....	8,054,171	8,255,743	8,953,017
Op. expenses.	4,953,321	5,170,354	5,871,116
Net earnings.	3,100,847	3,085,389	3,081,900

The issue of consol. bonds of 1875 was made to substitute for that of 1874; of these bonds \$27,339,000 are reserved to take up old debt. The dividend on preferred stock March, 1874, was paid in consol. bonds and the same April, 1876, and about \$1,000,000 were issued June, 1876, for steel rails, La Crosse Bridge, and Milwaukee Elevator. See statements V. 22, p. 280, and V. 23, p. 111. Dividends have been paid since 1869—on pref. stock—in 1876 14 per cent in bonds, and 3½ per cent in cash; in 1874 7 in bonds, 1873 7 cash, 1872 7, 1871 7, 1870 7 and 3 scrip; on common stock in 1871 7 scrip, 1870 3 cash and 7 scrip. (V. 22, p. 280, 421, 567; V. 23, p. 111; V. 24, p. 105, 111.)

Chicago & Northwest.—The fiscal year ends with May. The last annual report will be found in the CHRONICLE, V. 23, p. 158 and 181. The net surplus of the year on the Chic. & Northwest. lines proper, after paying interest, was \$1,797,550, and on the whole system, including proprietary roads, \$1,179,716. The net earnings of proprietary roads were \$674,549, and the interest on their bonds, \$992,422. Lands of the company are 2,155,560 acres unsold. In 1875-6, 10,456 acres were sold at an average price of \$2.96 per acre. The nominal surplus balance of the Company, May 31, 1876, was \$3,817,329. Operations of the C. & N. W. proper, for the last six years, compare as follows:

	Gross earnings.	Expenses and taxes.	Net earnings.
1875-76.....	\$12,773,711	\$7,408,957	\$5,364,754
1874-75.....	12,707,726	7,984,694	4,723,031
1873-74.....	14,410,124	9,334,450	5,075,673
1872-73.....	12,736,607	8,178,237	4,558,370
1871-72.....	11,402,161	6,810,026	4,592,135
1870-71.....	11,694,914	6,811,506	5,383,408

The trustdeed of the gold loan provides contingently for a possible issue of \$48,000,000, by ultimately absorbing all the other bonds and also all subsequent issues, including all the bonds of the proprietary roads of the company, together aggregating \$35,349,000, which amount is reserved from the \$48,000,000. Dividends have been paid—December, 1876, 3½ on preferred; July, 1873, 3½ on pref.:

December, 1872, 3½ on both; June, 1872, 3½ on preferred; December, 1871, 3½ on preferred; June, 1871, 5 on both; December, 1870, 5 on both; June, 1870, 2 on preferred; December, 1869, 5 on preferred, 4 on common; June, 1869, 5 on both; December, 1868, 5 on both. (V. 21, p. 109; V. 22, p. 544; V. 23, p. 111, 493; V. 24, p. 29.)

Chicago & Paducah.—Completed in July, 1874. New line proposed Oct., 1876. (V. 23, p. 427.)

Chicago, Pekin & Southwestern.—Opened in 1873. Gross earnings first half of 1874, \$66,346; net, \$33,720.

Chicago, Rock Island & Pacific.—Net receipts in year ending April 1, 1876, \$3,687,028, against \$3,543,283 in 1874-75. The income account for year was as follows: Gross receipts, \$7,342,189; net receipts, \$3,687,028; dividend payments, \$1,678,384; interest, &c., \$785,000; nominal surplus for the year, \$1,214,031. Chicago & Southwestern road is leased, and interest guaranteed on \$5,000,000 of its bonds; the others are in default. Road was sold Nov. 1, 1876. (V. 20, p. 614; V. 21, p. 38, 186, 253; V. 23, p. 13, 258, 323, 353, 450, 499, 598.)

Cincinnati, Hamilton & Dayton.—See report in V. 23, p. 39, showing net income of \$137,545 in 1876-6. Investigating Committee's report, V. 20, p. 357. (V. 19, p. 183; V. 21, p. 62; V. 22, p. 280; V. 23, p. 39.)

Cincinnati, Lafayette & Chicago.—Lafayette, Ind., to Kankakee, Ill. Gross earnings in 1875, \$400,051, net, \$178,903. (V. 20, p. 568.)

Cincinnati & Martinsville.—Receiver appointed, Feb., 1876. Sold in foreclosure, June, 1876. (V. 20, p. 289; V. 22, p. 232, 614; V. 23, p. 85.)

Cincinnati & Muskingum Valley.—Is leased for 99 years from 1873 to Pittsb., Cin. & St. Louis for net earnings, but bonded interest is guaranteed. Net earnings, 1875, \$35,744. (V. 22, p. 519, 614.)

Cincinnati, Richmond & Chicago.—Leased to Cin., Ham. & Dayton, which owns most of the stock. Net income above interest, 1875-6, \$8,229. (V. 21, p. 62.)

Cincinnati, Richmond & Fort Wayne.—Leased to Grand Rapids

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DESCRIPTION.	Miles of Road.	Date of Bonds.	Size or par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.				Bonds—Principal, When Due.	Stocks—Last Dividend.
					Rate per Cent.	When Pay'ble	Where Payable and by Whom.			
For explanation of column headings, &c., see notes on first page of tables.										
Cincinnati, Sandusky & Cleveland—Stock.....	171	....	\$50	\$4,005,750	3	....	Boston, Office.	....	Nov. 1, 1876	....
Preferred stock.....	171	....	50	429,037	3	M. & N.	do do	....	Aug. 1, 1900	....
Mortgage bonds, Sandusky, Dayton & Cincinnati.....	....	1866	....	771,000	6	F. & A.	do do	....	Sept. 1, 1877	....
do Sandusky city & Ind.....	....	1852	....	350,000	7	M. & S.	do do	....	Dec. 1, 1890	....
do Cincinnati, Sandusky & Cleve.....	....	1867	....	1,072,300	7	J. & D.	N. Y., Union Trust Co.	....	April 1, 1901	....
Cincinnati & Springfield—1st mortgage, guar.....	80	1871	1,000	2,000,000	7	A. & O.	N. Y., U. S. Trust Co.	....	1902	....
2d mortgage.....	48	1872	1,000	651,000	7	J. & J.	do do	....	July 1, 1891	....
Cin., Wab. & Mich—1st mortgage.....	81	1871	1,000	1,200,000	7 g.	J. & J.	Wabash, Indiana.	....	Feb. 1, 1876	....
Cleveland, Columbus, Cincinnati & Ind.—Stock.....	471	....	100	14,991,692	3	F. & A.	N. Y., U. S. Trust Co.	....	June, '75 to '84	....
1st mortgage (C., C. & C. RR.) \$25,000 a year.....	138	1860	500	201,000	7	J. & D.	do do	....	Until 1899	....
do (Bel. & Ind.) exch. for new mort.....	202	1864	1,000	436,000	7	J. & J.	do do	....	May, 1899	....
do C., C. & I. sinking fund.....	390	1869	1,000	3,000,000	7	M. & N.	do do	....	June 1, 1914	....
Consolidated mortgage (for \$7,500,000).....	390	1874	1,000	2,500,000	7 or 6 g.	J. & D.	New York or London.	....	Nov., 1876	....
Cleveland & Mahoning Valley—Stock.....	....	....	50	2,759,200	3½	M. & N.	Cleveland Office.	....	Aug. 1, 1893	....
1st mortgage, extended.....	67	1873	500 &c.	630,000	7 g.	F. & A.	N. Y., Ward, C. & Co.	....	Sept., 1906	....
New bonds.....	67	1876	500 &c.	....	7	M. & S.	do do	....	Jan., 1890	....
Niles & New Lisbon, 1st mortgage.....	35	1870	500 &c.	500,000	7	J. & J.	N. Y., Union Trust Co.	....	Jan. 1, 1900	....
Cleveland, Mt. Vernon & Del.—1st mortgage, gold.....	145	1870	1,000	1,350,000	7 g.	J. & J.	N. Y., Winslow, L. & Co.	....	Jan. 1, 1901	....
1st mortgage, Columbus Extension.....	....	1871	1,000	950,000	7 g.	....	do do	....	....	....
Income mortgage for funding.....	....	....	50	990,994	....	....	....	....	....	....
Cleveland & Pittsburgh—Guaranteed stock.....	199	....	50	11,243,479	1¾	Q.—M.	N. Y., Farm. L. & T. Co.	....	Mar. 1, 1877	....
4th mortgage (now 1st).....	199	1862	1,000	1,104,844	6	J. & J.	do do	....	Jan., 1892	....
Consolidated sinking fund mort. for \$5,000,000.....	199	1867	1,000	2,701,000	7	M. & N.	do do	....	Nov. 1, 1900	....
Construction and equipment bonds.....	....	1873	1,000	1,342,000	7	J. & J.	do do	....	Jan. 1, 1913	....
Cleveland, Tuscarawas Valley & Wheeling—1st m.....	....	....	1,000	2,000,000	7	....	Cleveland, Ohio.	....	June 1, 1898	....
Colebrookdale—1st mortgage.....	18	1868	100 &c.	584,000	6	J. & D.	Phila., Co.'s Office.	....	June 1, 1890	....
Colorado Central—1st mortgage, convertible.....	80	1870	1,000	1,272,000	8 g.	J. & D.	Boston, Treas.'s Office.	....	Feb. 10, 1877	....
Columbus & Hocking Valley—Stock.....	89	....	50	1,920,950	4	F. & A.	do do	....	Oct. 1, 1897	....
1st mortgage, sinking fund bonds.....	76	1867	500 &c.	1,500,000	7	A. & O.	N. Y., St. Nich. Nat. B'k	....	July 1, 1880	....
1st mortgage, Logan & Straitsville Branch.....	13	1870	1,000	300,000	7	J. & J.	do do	....	Jan. 1, 1892	....
2d mortgage bonds.....	89	1872	1,000	689,000	7	J. & J.	do do	....	....	....
Columbus, Chicago & Indiana Central—Stock.....	587	....	100	13,938,972	....	....	....	....	April, 1908	....
1st M. Columbus, Chic. & Ind. Central.....	587	1868	1,000	10,428,000	7	A. & O.	....	....	1893 to '95	....
do Chic. & G't East. (Chic. to Logansport).....	117	....	....	451,000	7	Various	N. Y., Gallatin Nat. B'k.	....	Nov., 1904	....
do Col. & Ind'polis Cent. (Col. to Ind's & br.).....	208	1864	....	2,632,000	7	J. & J.	do do	....	Dec., 1905	....
do Union & Logansp't (U'n City to Logansp't).....	93	1865	....	775,000	7	A. & O.	N. Y., A. Iselin & Co.	....	Feb., 1884	....
do Tol. Logansp't & Burl. (Logansp. to Ill line).....	61	....	....	531,500	7	F. & A.	do do	....	Dec., 1883	....
do Col. & Ind. 1st & 2d pref. (Col. to U'n City).....	102	....	....	313,000	7	J. & J.	N. Y., Gallatin Nat. B'k.	....	1886 to '90	....
do Cinn. & Chic. Air Line (Richm'd to Logans.).....	107	....	....	217,750	7	Various	do do	....	Nov., 1904	....
2d M. Col. & Ind'polis Cent. (Col. to Union City).....	102	....	....	821,000	7	M. & N.	do do	....	Jan., 1882	....
do Indiana Central (Indianapolis to Ohio line).....	72	....	....	666,500	10	J. & J.	do do	....	....	....
do Chic. & G't East. construc. (Chic. to Rich'd).....	224	....	....	341,400	7	J. & J.	do do	....	....	....
do Columbus, Chicago & Ind. Central.....	587	....	....	3,692,000	7	F. & A.	....	....	Feb., 1890	....
Income conv. do do do.....	....	....	....	3,847,000	7	F. & A.	....	....	....	....
Income (Toledo, Logansport & Burlington).....	....	....	....	74,024	7	F. & A.	N. Y., A. Iselin & Co.	....	Sept. 1, 1901	....
Columbus, Springfield & Cincinnati—1st mort.....	45	1871	1,000	1,000,000	7	M. & S.	N. Y., Union Trust Co.	....	Dec. 10, 1876	....
Columbus & Xenia—Stock.....	70	....	50	1,786,200	2	Q.—M.	Columbus Treasury.	....	Sept. 1, 1890	....
1st mortgage.....	55	....	1,000	302,000	7	M. & S.	N. Y., Am. Exch. N. B'k	....	Nov. 1, 1876	....
Concord—Stock.....	35	....	50	1,500,000	5	M. & N.	Boston, Tower, G. & Co.	....	Jan. 1, 1877	....
Concord & Portsmouth—Stock, guaranteed.....	41	....	100	350,000	3½	J. & J.	Boston.	....	Feb. 1, 1875	....
Connecticut & Passumpsic—Stock.....	144	....	100	2,175,500	3	F. & A.	Boston Office.	....	April 1, 1893	....
New mortgage (for \$1,500,000).....	110	1873	100 &c.	1,350,000	7	A. & O.	do do	....	July, 1881	....
Notes, coupon.....	....	1871	100 &c.	139,500	7	Various	do do	....	Feb. 1, 1875	....
Massawippi st'k, guar. same div. as Conn. & Pass.....	38	....	100	400,000	3	F. & A.	do do	....	July 1, 1889	....
do bonds, guar. by Conn. & Pass.....	38	1869	1,000	400,000	6 g.	J. & J.	do do	....	Oct., 1895	....
Connecticut Central—1st mortgage for \$400,000.....	....	1875	....	216,000	7	A. & O.	....	....	Jan. 1, 1877	....
Connecticut River—Stock.....	56	....	100	2,100,000	4	J. & J.	Boston, Bost. & Alb. RR.	....	Sept. 1, 1878	....
1st mortgage (sinking fund now \$148,931).....	56	1858	500 &c.	250,000	6	M. & S.	Boston, Globe Nat. B'k.	....	Jan. 1, 1901	....
Connecticut Valley—1st mortgage.....	44	1871	1,000	1,000,000	7	J. & J.	N. Y., Am. Exch. N. Bk.	....	July 1, 1900	....
Connecticut Western—1st mortgage.....	68	1870	500 &c.	3,000,000	7	J. & J.	New York and Boston.	....	1900-1-2-3-4	....
Connecting (Phila.)—1st mortgage.....	7	....	....	996,000	6	M. & S.	Philadelphia.	....	March 1, 1891	....
Cumberland & Pennsylvania—1st mortgage.....	38	1866	1,000	803,500	6	M. & S.	New York, Co.'s Office.	....	May 1, 1888	....
2d mortgage, sinking fund, (guaranteed).....	38	1868	1,000	594,000	6	M. & N.	do do	....	Jan. 1, 1877	....
Cumberland Valley—Stock (\$184,900 preferred).....	82	....	50	1,777,850	2½	Q.—J.	Phila. and Carlisle, Pa.	....	April 1, 1904	....
1st mortgage.....	52	....	500 &c.	161,000	8	A. & O.	Phila., T. A. Biddle & Co	....	April 1, 1908	....
2d mortgage, sinking fund guaranteed.....	52	....	500 &c.	89,500	8	A. & O.	do do	....	Jan. 1, 1884	....
Common bonds.....	....	....	100 &c.	81,800	6	A. & O.	do do	....	Dec., 1876	....
Danbury & Norwalk—Stock.....	33	....	50	600,000	1½	Q.—M.	New York and Danbury	....	1880, '90, '92	....
1st, 2d and 3d mortgages.....	33	60-72	100 &c.	500,000	7	J. & J.	New York, 84 Broadw'y	....	Oct. 1, 1888	....
Danville, Hazleton & Wilkesbarre—1st mort.....	51	1868	200 &c.	1,400,000	7	A. & O.	Phila. Penn. RR. Co.	....	April, 1909	....
Danville, Urbana, Bl'ton & Pekin—1st M., gold.....	117	1869	1,000	2,000,000	7 g.	A. & O.	N. Y., Farm. L. & T. Co.	....	July, 1911	....
Davenport & St. Paul—1st mortgage, gold.....	170	1871	1,000	20,000 p.m.	7 g.	A. & O.	N. Y., Lond. & Frankf't.	....	Oct. 2, 1876	....
Dayton & Michigan—Com. stock (3½ guar. C. H. & D.).....	142	....	50	2,395,350	1¾	A. & O.	Cincinnati, C. H. & D. Co.	....	Jan. 3, 1877	....
Preferred stock, (8 per cent. guar. C. H. & D.).....	142	1871	50	1,286,100	2	Q.—J.	N. Y., Winslow, L. & Co.	....	July, 1887	....
1st mortgage, sinking fund, \$30,000 per year.....	142	1856	1,000	1,870,000	7	J. & J.	do do	....	Sept., 1887	....
2d mortgage.....	142	1867	1,000	426,000	7	M. & S.	do do	....	Oct., 1888	....
3d mortgage.....	142	1869	1,000	356,000	7	A. & O.	do do	....	Mar., '81 & '94	....
Toledo depot (cost \$353,940) 1st and 2d mortgage.....	....	61 & 64	500 &c.	105,500	7	M. & S.	do do	....	....	....

Cincinnati, Sandusky & Cleveland.—In the year ending June 30, 1876, gross earnings were \$863,476; expenses, \$576,907; net earnings, \$286,569, leaving \$10,352 balance, after paying rentals, interest, &c. (V. 21, p. 591; V. 23, p. 450.)

Cincinnati & Springfield.—Leased in perpetuity to Cle. Col. C. & I., with guarantee of interest; on first mortgage half of interest is also guaranteed by Lake Sh. & M. S. (V. 23, p. 232.)

Cincinnati, Wabash & Michigan.—Paid interest January, 1876, to bondholders not consenting to pass, and allow funds to be used for completion of road. Some bonds held by L. Sh. & Mich. So'n. but no indorsement by that company. (V. 22, p. 158.)

Cleveland, Columbus, Cincinnati & Indianapolis.—By the annual report surplus over interest in 1875 was \$500,261. Net earnings in 1875, \$384,024. Later report V. 23, p. 232. (V. 20, p. 241; V. 21, p. 63, 253; V. 22, p. 257, 303.)

Cleveland & Mahoning Valley.—Is leased to Atlantic & Great Western, and interest on bonds is paid. (V. 20, p. 85, 130; V. 23, p. 232, 403.)

Cleveland, Mount Vernon & Delaware.—Defaulted July, 1874, and made compromise by which all the coupons due July, 1874, and one-half of coupons from January 1, 1875, to and including July 1, 1877, are to be postponed to Jan. 1, 1885, and the remaining half to be paid as they mature. Gross earnings 1875, \$428,027; expenses, \$329,360; net, \$98,667. (See report, V. 20, p. 380; V. 22, p. 350.)

Cleveland & Pittsburgh.—Leased to Pennsylvania Railroad at 7 per cent on stock, besides expenses and interest, and transferred to Pennsylvania Co. Report for 1876, V. 24, p. 63.

Cleveland, Tuscarawas Valley & Wheeling.—This road was sold under a 2d mortgage, Jan. 27, 1875, and re-organized. (V. 23, p. 61, 140, 336; V. 23, p. 352.)

Colebrookdale.—Leased to Philadelphia & Reading. No dividends paid on stock.

Colorado Central.—Built mainly by Union Pacific, which holds the bonds, \$5,270,593 in all. (V. 21, p. 85; V. 22, p. 61, 567, 614; V. 23, p. 183.)

Columbus & Hocking Valley.—Gross earnings, 1875, \$877,590; net, \$358,376, against \$357,077 in 1874. (See annual report V. 20, p. 476; V. 22, p. 350.)

Columbus, Chicago & Indiana Central.—On Jan. 22, 1869, it was leased by the Pittsburgh Cin. & St. Louis, guaranteed by Pennsylvania Railroad. An amended lease was made Feb. 1, 1870, also guaranteed by Penn. RR. The amended lease guaranteed interest on \$15,821,000 of first and second bonds. Aug., '74, default was made on the \$5,000,000 bonds. April 1, 1875, defaulted on 1st mort. The guarantee of interest was absolute, but the Pennsylvania Railroad claims that the C. C. & I. C. Co. did not fulfil all its part. Bondholders claim that no such failure after bonds had been sold with the guaranty could prejudice their rights. Suit is pending against Pennsylvania Railroad. Interest on most of the old prior bonds has been taken up. Net earnings, 1875, \$606,442. (V. 20, p. 29, 61, 140, 162, 241, 325, 355, 382, 426, 593; V. 21, p. 13, 347, 511, 534; V. 22, p. 352, 495, 519, 590; V. 23, p. 40, 254, 547; V. 24, p. 157.)

Columbus & Xenia.—This road is leased to the Little Miami Co., and both roads for 99 years to Pittsburgh Cin. & St. Louis Co.; the lease is guaranteed by Pennsylvania Railroad, and the terms are 8 per cent on stock and interest on bonds.

Concord.—Pays 10 per cent a year; net receipts in 1875-6, \$275,296. (V. 22, p. 565.)

Concord & Portsmouth.—Leased to Concord RR. at \$25,000 per year.

Connecticut & Passumpsic.—Annual report to June, 1876, showed net earnings for year \$240,954, against \$226,875 in 1874-5. Div. passed since Aug., 1875. The new mortgage of \$1,500,000 will retire previous issues. (V. 21, p. 217; V. 23, p. 301, 547.)

Connecticut Central.—Leased to Connecticut Valley at a rental covering interest. (V. 22, p. 209.)

Connecticut River.—Net earnings 1875-6, \$217,780 against \$257,408, 1874-5. (V. 23, p. 500.)

Connecticut Valley.—In default and surrendered to State Treasurer as trustee for 2d mortgage bond holders. (V. 23, p. 40, 575, 622.)

Connecticut Western.—Net earnings 1875-6, \$120,229. (V. 23, p. 547, 576, 598, 614; V. 24, p. 64.)

Connecting.—Leased to Philadelphia & Trenton, and operated by Pennsylvania; terms, 6 per cent on \$1,278,300 stock, and interest on the bonds.

Cumberland & Pennsylvania.—Owned and operated by Consolidation Coal Co., which guarantees 2d mortgage. Stock \$1,500,000. (V. 22, p. 415.)

Cumberland Valley.—The stock is owned in large part by Pennsylvania Railroad Co. Net earnings, year ending Sept. 30, 1876, \$298,101. Large advances have been made to branch roads. This company paid 9 per cent in 1871, 5 in 1872, nothing in 1873, but resumed in 1874, and declared 10 per cent. annually since. (V. 24, p. 135.)

Danbury & Norwalk.—Gross earnings, 1874-75, \$167,026; expenses, \$87,410; interest and taxes, \$42,191; surplus, \$37,425.

Danville Hazleton & Wilkesbar

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding.	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
					Rate per Cent.	When Payable.	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								Stocks—Last Dividend.
<i>Dayton & Western</i> —1st M., guar. L. M. & C. & X.	36	1865	\$1,000	\$614,000	6 & 7	J. & J.	N. Y., Am. Exch. N. B'k	Jan. 1, 1905
<i>Delaware Railroad</i> —Stock.	110½	1859	50	1,388,023	3	J. & J.	Dover, Co.'s Office.	Jan. 1, 1877
Extension mortgage.	13	1859		100,000	6	J. & J.	Phila., Girard Nat. Bank	Jan. 1, 1880
Mortgage bonds, convertible, guar. P. W. & B.	110½	1875	1,000	650,000	6	J. & J.	Phila., Fidelity I.T. & S. Co.	July 1, 1895
<i>Delaware & Bound Brook</i> —1st mortgage.	27	1875		1,120,000	6	F. & A.	Philadelphia.	1905
<i>Delaware, Lackawanna & Western</i> —Stock.	195		50	26,200,000	2½	Q.—J.	New York Office.	July 20, 1876
2d mortgage (Delaware, Lackawanna & Western)	115	1856	500 &c.	1,633,000	7	M. & S.	do do	March 1, 1881
Bonds (convertible June 1, 1875 to '77).		1872	1,000	600,000	7	J. & D.	do do	June, 1892
Lackawanna & Bloomsb., 1st mort. (extension).	60	1859	100 &c.	370,900	7	M. & S.	do do	March, 1885
do do 2d mortgage.	25	1858	100 &c.	209,000	7	A. & O.	do do	April 15, 1880
<i>Denver Pacific</i> —1st mortgage, gold, land grant.	106	1869	1,000	2,457,000	7 g.	M. & N.	N. Y., Bk. of Commerce.	May 1, 1899
<i>Denver & Rio Grande</i> —1st mort., gold, sink. fd.	118	1870	500 &c.	3,024,500	7 g.	M. & N.	N. Y., Rutten & Bonn.	Nov. 1, 1900
<i>Des Moines & Fort Dodge</i> —1st mortgage, coupon.	88	1874	1,000	2,200,000	6	J. & J.	New York.	Jan. 1, 1904
<i>Detroit, Eel River & Ill.</i> —1st mort., coup. or reg.	94	1871	1,000	2,064,000	8	J. & J.	N. Y., Mercantile Bank.	June 1, 1891
2d mortgage.	94	1873		500,000	7	M. & N.	do do	Feb. 1, 1888
<i>Detroit, Lansing & Lake Mich.</i> —1st mortgage.	164	1871	1,000	3,219,000	8	A. & O.	Boston, Co.'s office.	April 1, 1896
1st mortgage, on branches.	23	1872	1,000	575,000	8	J. & D.	do do	Dec. 1, 1897
2d mortgage, on main road.	164	1873	1,000	1,359,000	8	F. & A.	do do	Feb. 1, 1893
<i>Ionia & Lansing</i> , 1st mort., coup., may be reg.	59	1869	1,000	770,000	8	F. & J.	do do	July 1, 1889
do do 2d mortgage.	59	1870	1,000	81,000	8	M. & N.	do do	May 1, 1880
<i>Detroit & Milwaukee</i> —1st mortgage bonds.	190	1855	250 &c.	2,500,000	7	M. & N.	N. Y., M.K. Jesup, P. & Co.	Nov. 1, 1880
2d mortgage, April 28, 1856.		1856	500 &c.	1,000,000	8	M. & N.	do do	May 15, 1875
1st funded coupons, Nov. 15, 1860.		1860	Various	628,525	7	J. & J.	do do	May 15, 1875
2d funded coupons, Nov. 13, 1836.		1863	Various	377,115	7	M. & N.	do do	May, 1875
Bonds of June 30, 1866 (conditional).		1866	500 &c.	1,702,316	6 & 7	J. & J.	New York & Detroit.	July 1, 1886
Sterling (Oak, & Otta. RR.) Oct. 1, 1853, gold.		1853	100 &c.	150,866	6 g.	M. & N.	New York & London.	Nov. 15, 1873
Dollar (Oak, & Otta. RR.) bonds, Oct. 1, 1853.		1853	500 &c.	51,000	7	M. & N.	N. Y., M.K. Jesup, P. & Co.	Nov. 15, 1873
1st mort. (Detroit & Pontiac RR.), April 1, 1851.		1851	1,000	150,000	7	A. & O.	do do	April 1, 1878
3d mortgage (Detroit & Pontiac RR.), Feb. 1854.		1854	1,000	250,000	8	F. & A.	do do	Feb. 15, 1886
2d mortgage, (Detroit & Pontiac RR.), Jan. 1853.		1853	1,000	100,000	7	J. & J.	do do	Jan. 1, 1878
Bonds of Sept. 1, 1866, (Limit \$300,000).		1866	1,000	110,000	7	M. & S.	do do	Sept. 1, 1886
Bonds & mortgage on Detroit real estate.			Various	103,266	10	Various	Detroit office.	Various.
<i>Dubuque & Sioux City</i> —Stock.	143		100	5,000,000	3	A. & O.	N. Y., M.K. Jesup, P. & Co.	Oct. 15, 1876
1st mortgage, 1st division.	100	1863	500	296,000	7	J. & J.	do do	1883
1st mortgage, 2d division (for \$1,400,000).	43	1864	500 &c.	586,000	7	J. & J.	do do	1894
<i>Dubuque Southwestern</i> —1st mort., pref., sink. fd.	55	1863	500	81,500	7	J. & J.	N. Y., M.K. Jesup, P. & Co.	July, 1883
1st mortgage, Oct. 1, 1863.	55	1863	1,000	450,000	7	A. & O.	do do	Oct., 1883
<i>Dunkirk, Allegh. Valley & Pittsburg</i> —1st mort., gold.	90	1870	1,000	3,200,000	7 g.	J. & D.	N. Y., N. Y. Cent. & Hud.	June, 1900
<i>Dunkirk & Columbia</i> —1st mortgage.	58	1868		2,500,000	7	A. & J.	N. Y., Brown Bros. & Co.	Jan. 1, 1908
<i>East Tennessee, Virginia & Georgia</i> —Stock.	270		100	1,968,274	3	A. & O.	N. Y., R. T. Wilson & Co.	April 1, 1876
1st mortgage sinking fund bonds.	242	1870	1,000	3,009,000	7	J. & J.	N. Y., Gallatin Nat'l B'k	July 1, 1900
East Tenn. & Georgia (\$92,000 are endorsed)	112	50-56	1,000	862,400	6	J. & J.	N. Y., R. T. Wilson & Co.	1880 to 1886
East Tennessee and Virginia (endorsed)	130	1856	1,000	147,000	6	M. & N.	do do	May 1, 1886
2d mortgage to U. S. Government.				190,000	4			
<i>East Pennsylvania</i> —Stock.	36		50	1,309,200	3	J. & J.	Phila., by P. & R. RR.	Jan. 18, 1877
1st mortgage.	36	1858	100 &c.	495,900	7	M. & S.	Phila., P. & R. office.	Mar. 1, 1888
<i>Eastern (Mass.)</i> —Stock.	114		100	4,997,600	3	J. & J.	Boston, Co.'s Office.	July 15, 1873
Essex RR. bonds, Sept. 1856.		1856		194,400	6	J. & J.	do do	Sept., 1876
Ten Year Notes due 1885, April 1865.		1865		160,000	6	A. & O.	do do	April, 1885
Bonds due 1888, March, 1868 to 1869.		'68-'69			6	M. & S.	do do	Mar., 1888
do 1889, May 1869.		1869			6	M. & S.	do do	May, 1889
Ten Year Notes.		1872			7	M. & S.	do do	1882
Bonds.		1873		(?)	7		do do	1892
do sterling, sinking fund.		'73-'74			6 g.	M. & S.	London, Baring Bros.	Mar. 1, 1893
Funding Notes.		1874	1,000		7	M. & N.	New York Agency.	Nov. 1, 1884
Mortgage funding bonds.		1876		11,628,097	7 g.	M. & S.	Boston.	1906
<i>Eastern Shore, (Md.)</i> —1st mortgage, convertible.	39	1860	100 &c.	400,000	6	J. & J.	Phila., Girard Nat. B'k.	Jan. 1, 1880
2d mortgage, convertible.	39	1866	100 &c.	200,000	6	A. & O.	do do	Apr. 1, 1886
<i>Elmira & Williamsport</i> —Stock common.	78		50	500,000	2½	M. & N.	Phila., Penn. R. R. Co.	Nov., 1876
Preferred stock.	78		50	500,000	3½	J. & J.	do do	Jan., 1877
1st mortgage bonds.	78	1860	1,000	1,000,000	7	A. & J.	Phila., Penn. Trust Co.	Jan. 1, 1880
Income bonds, 999 years to run.		1863	500	570,000	5	A. & O.	Phila., Penn. R. R. Co.	Oct. 1, 1882
<i>Erie Railway</i> —Stock, common.	959		100	78,000,000	1	J. & J.	N. Y., Co.'s office.	Oct. 1, 1873
Preferred stock (7 p. c. y'ly, not cumulative).			100	8,536,910	3½	M. & J.	do do	Oct. 1, 1873
1st mortgage (extended in 1867 to 1897).		1847	1,000	2,483,000	7	M. & N.	do do	May 1, 1897
2d mortgage, convertible (extended to 1879).		1849	1,000	2,174,000	7	M. & S.	do do	Sept. 1, 1879
3d mortgage.		1853	1,000	4,852,000	7	M. & S.	do do	Mar. 1, 1883
4th mortgage, convertible.		1857	1,000	2,937,000	7	A. & O.	do do	Oct. 1, 1880
5th mortgage, convertible.		1858	500 &c.	709,500	7	J. & D.	do do	June 1, 1888
Buffalo Branch Bonds.		1861	100 &c.	182,600	7	J. & J.	do do	July 1, 1891
Long Dock Co. mortgage.		1863	1,000	3,000,000	7	J. & D.	do do	Jan., 1893
Sterling bonds, convertible, \$1,000,000.		1865	\$200	4,457,714	6 g.	M. & S.	London.	Sept. 1, 1875
1st consolidated mortgage, gold (for \$30,000,000)	459	1870	1,000	12,076,000	7 g.	M. & S.	New York and London.	Sept. 1, 1920
2d consolidated mortgage, 5-20, (for \$40,000,000)	459	1874	1,000	14,400,000	7 g.	J. & D.	London.	Mar. 2, 1894
New bonds (debentures) convertible till 1883.		1873	1,000	10,000,000	7 g.	Q.—J.	do do	Jan. 1, 1903
<i>Erie & Pittsburg</i> —Stock.	82½		50	1,998,400	1¾	Q.—M.	N. Y., Union Trust Co.	Dec. 10, 1876
1st mortgage, convertible into consolid. mort.	81½	1862	100 &c.	291,700	7	J. & J.	do do	July 1, 1882
2d mortgage, convertible.	81½	1865	100 &c.	92,300	7	A. & O.	do do	April 1, 1890
Consolidated mortgage free of State tax.	81½	1868	1,000	2,193,000	7	J. & J.	do do	July 1, 1898
Equipment bonds.				800,000	7	A. & O.	do do	Oct. 1, 1890

Dayton & Western.—Leased to Little Miami, and with that to Pittsb. Cin. & St. L. About \$90,000 of old ext. mortg. bonds of 1881, are yet out, which will be retired shortly.

Delaware.—Leased by Phila. Wilmington & Baltimore for 6 per cent on stock and bonds, but if 30 per cent of gross earnings does not pay that, the balance is charged annually to Del. RR.

Delaware & Bound Brook.—This is part of the new route between New York and Philadelphia. (V. 22, p. 209, 257.)

Delaware Lackawanna & Western.—The company's operations consist in large part of coal mining and transportation. In a brief report, Feb. 20, '77, net earnings for 1876 are given at \$4,001,861, interest and rentals \$3,230,036, balance net income \$721,824. The Morris & Essex Railroad is leased and some of its bonds guaranteed. The following comparison is made for six years:

	Gross Earnings.	Net Earnings.	Stock and Debt.
1875.....	\$6,281,107	\$4,459,923	\$32,643,185
1874.....	5,347,725	3,244,633	36,535,237
1873.....	6,248,465	3,369,813	35,775,769
1872.....	4,746,678	2,709,509	29,683,545
1871.....	3,35,484	1,549,723	25,922,768
1870.....	4,106,222	1,240,513	24,766,850

—(V. 22, p. 232; V. 23, p. 13, 303.)

Denver Pacific.—Operated in close connection with Kansas Pacific. Land grant, 1,100,000 acres. In 1874 gross earnings were \$310,911; net earnings, \$172,049; total income was \$242,287, and interest payments, \$196,662. Cost of road and equipment, \$6,494,358. (V. 20, p. 569.)

Denver & Rio Grande.—Narrow-gauge road (three feet). The whole line as projected is 875 miles. Divides competitive earnings with Kansas Pacific and Atch. Top. & S. F. (V. 23, p. 329, 450.)

Des Moines & Fort Dodge.—This is part of the Des Moines Valley, reorganized after foreclosure. Coupons of Jan., 1877, are funded. (V. 21, p. 483.)

Detroit Eel River & Illinois.—To be sold in foreclosure. (V. 22, p. 305.)

Detroit Lansing & Lake Michigan.—The report for 1875 is given briefly in the CHRONICLE, Vol. 22, on p. 399, showing gross earnings of \$739,704, net, \$218,896. Coupons on 1st mort. paid half in cash and half in pref. stock; coupons of 1. & L. bonds paid in cash. Sold in foreclosure December 14, 1876. (V. 22, p. 446; V. 23, p. 599.)

Detroit & Milwaukee.—This road was operated by the Great Western of Canada, but defaulted in 1873, and is to be sold in foreclosure. Of the bonds of June, 1866, \$1,238,000 are in the hands of the Merchants' Bank of Canada, redeemable \$100,000 per year. The Detroit & Pontiac interest has been paid in whole or in part. (V. 22, p. 110, 309, 281, 399; V. 23, p. 86; V. 24, p. 39, 111, 156.)

Dubuque & Sioux City.—Leased to Illinois Central, in 1867, for 20 years, at 35 per cent of gross earnings first ten years, and 35 afterwards. In 1875 gross earnings were \$1,194,268.

Dubuque Southwestern.—Farley to Cedar Rapids, Ia.—Gross earnings, 1874, \$117,107—\$5,8.0 below 1873.

Dunkirk Allegh. Valley & Pittsburg.—A consolidation, Dec. 1, 1872. Stock, \$2,300,000. Road leased and bonds mostly held by New York Central & Hudson.

Dutchess & Columbia.—Sold in foreclosure, Aug. 10, 1876, for \$297,500, to first mortgage bondholders. (V. 20, p. 15; V. 22, p. 321; V. 23, p. 159, 183, 256, 450.)

East Tennessee Virginia & Georgia.—Gross earnings ending June 30, 1876, were \$1,058,951; expenses, \$715,394, and net earnings, \$343,559. Annual report, V. 23, p. 402.

East Pennsylvania.—Leased to Philadelphia & Reading at 7 per cent on stock and bonds. Dividends are 6 per cent per annum.

Eastern (Mass.).—Company embarrassed 1875. At request of bondholders, a general mortgage was authorized by Massachusetts Legislature to fund the old issues of debt. To February, 1877, certificates had been issued for \$11,628,077. Funding proposal V. 21, p. 612. (V. 23, p. 15, 63, 86, 134, 159, 427, 621; V. 24, p. 157.)

Eastern Shore.—Formerly leased, but now operated on own account since December, 1869. Coupons for \$216,000 overdue. (V. 22, p. 297.)

Elmira & Williamsport.—Leased in 1863 to Northern Central for 999 years. Rent amounts to \$165,000 per year.

Erie.—Mr. H. J. Jewett, the president, was appointed receiver May 26. Negotiations for settlement with bondholders pending, and assessments on stock are payable till March 1, 1877, but after that 10 per cent is added. Interest on the first five mortgages is paid. Foreclosure suits were commenced under the fifth and consolidated mortgages, but overdue interest on fifth mortgage was paid. The following comparison for four years is from the company's report to New York State Engineer for the years ending Sept. 30:

	Gross Earnings.	Net Earnings.	Interest, Rentals, &c.
1875-6.....	\$15,852,461	\$3,621,260	\$5,538,194
1874-5.....	16,876,858	4,197,728	6,351,781
1873-4.....	18,598,899	5,035,161	5,021,025
1872-3.....	20,122,697	6,371,965	3,425,280
1871-2.....	18,371,888	5,777,383	2,989,445

(V. 22, p. 41, 42, 158, 233, 281, 305, 375, 423, 447, 487, 521, 545, 590; V. 23, p. 15, 63, 104, 124, 183, 207, 233, 353, 450, 478, 499, 615, 621, 646; V. 24, p. 16, 29, 89.)

Erie & Pittsburg.—Leased in perpetuity to the Pennsylvania Railroad and transferred to Penn. Co.; the terms guarantee 7 per cent per annum on stock and debt. Net earnings, 1875, \$226,787. V. 20, p. 425.)

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Miles of Road.	Date of Bonds	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
For explanation of column headings, &c., see notes at the head of first page of tables.					Rate per Cent.	When Payable	Where Payable, and by Whom.	Stocks—Last Dividend.
<i>Europ'n & N. Am.</i> —1st M., Bang'r to Winn., Bang'r l'n	56	1869	\$1,000	\$1,000,000	6	J. & J.	Boston.	Jan. 1, 1889
Land grant 1st mort. (2d mort. Bangor to Winn.).	58	1869	....	2,000,000	6 g.	M. & S.	New York.	Mar. 1, 1899
Bangor & Piscataquis, Bangor loan, 1st mortg	49	1869	500 &c.	814,000	6 & 7	A. & O.	Boston, Second N. Bank	April 1, 1899
1st mortgage, sterling, on N. Brunswick road....	88	1867	\$200	2,000,000	6 g.	J. & J.	London.	July 1, 1897
<i>Evansv. & Crawfordsv.</i> —1st m., Ev. & Ill., s. f.....	51	1852	1,000	301,000	7	J. & J.	N. Y., Farm, L'an & T. Co.	Jan. 1, 1887
1st mort., sinking fund (Evansville to Terre H.)..	109	1854	1,000	616,000	7	M. & N.	do do	Nov. 1, 1887
Rockville extension.....	23	1860	500 &c.	145,500	7	F. & A.	do do	Aug. 1, 1880
<i>Evansville, Terre Haute & Chic.</i> —1st mort., gold.....	50	1870	1,000	775,000	7 g.	M. & N.	N. Y., Farm, L'an & T. Co.	May 1, 1900
2d mortgage, gold.....	50	1873	1,000	325,000	7 g.	J. & J.	do do	
<i>Fitchburg</i> —Stock.....	94	....	100	4,000,000	3	J. & J.	Boston Office.	Jan. 1, 1877
Bonds, coupons (\$4,000,000 authorized).....	....	1874	1,000	500,000	7	A. & O.	do	April 1, 1894
<i>Flint & Pere Marquette</i> —Stock.....	233	....	100	3,298,200	....	....	....	....
Consolidated mortgage, sinking fund.....	233	1872	....	2,924,000	8	M. & N.	N. Y., Merch'nts' Ex. B'k.	May, 1902
1st m. on 20m., 2d on 40; l. gr. 153,600 ac., 2d d.	60	1866	1,000	33,000	7	J. & J.	N. Y., Mechan. Nat. B'k.	Jan. 1, 1887
1st mort., land grant 358,000 acres, 3d div.....	190	1868	1,000	2,145,000	8	M. & S.	do do	Sept. 1, 1888
Flint & Holly RR. (sinking fund \$25,000 per year).	17	1868	500 &c.	400,500	10	M. & N.	do do	May 1, 1888
Bay City, E. Saginaw, 1st mort., guar by lessees.	13	1867	500 &c.	100,000	10	J. & J.	Newark, N. J., Sav. Ins.	July 1, 1882
Bay County, issued in aid, guar by lessees.....	....	....	500	75,000	10	M. & S.	New York.	Sept. 1, 1887
Construction bonds.....	....	....	....	280,480	8	J. & J.	do	Jan. 1, 1876
Holly, Wayne & Monroe, 1st mort., sinking fund.	65	1871	1,000	1,000,000	8	J. & J.	N. Y., Mech., Nat. Bank.	Jan. 1, 1901
<i>Flushing, Northshore & Cent.</i> —1st mort. (Fl. & N. S.).	58	1869	500 &c.	800,000	7	M. & N.	N. Y., Chatham Nat. Bk.	May 1, 1889
2d mortgage (Fl. & N. S.).....	....	1870	1,000	400,000	7	M. & N.	do do	
Central of L. I., 1st mortgage.....	....	1872	500 &c.	1,000,000	7	M. & S.	do do	Mar. 1, 1902
do do Extension 1st mortgage.....	....	1873	500 &c.	200,000	7	M. & N.	do do	May 1, 1903
<i>Fonda, Johnstown & Gloversville</i> —1st mortgage.....	10	1870	100 &c.	300,000	7	J. & J.	N. Y., St. Nich. Nat. B'k.	July 1, 1900
<i>Fort Wayne, Jackson & Saginaw</i> —1st mort., coup.	100	1869	1,000	1,500,000	8	J. & J.	N. Y., Farm's L. & T. Co.	July 1, 1889
2d mort. and equipment bonds, coupon.....	100	1871	1,000	500,000	8	A. & O.	do do	Oct., 1881
<i>Fort Wayne, Muncie & Cincinnati</i> —1st mort., gold....	109	1869	1,000	1,800,000	7 g.	A. & O.	Boston, Office.	Oct., 1889
2d mortgage.....	109	1871	1,000	500,000	8	A. & O.	do	April, 1896
<i>Framingham & Lowell</i> —1st mortgage bonds.....	26	1871	....	500,000	7	....	....	1891
<i>Galveston, Harrisb. & San Antonio</i> —1st mort., gold....	82	1873	1,000	1,700,000	6 g.	F. & A.	Bost. & London.	1910
<i>Galveston, Houston & Hend. of 1871</i> —1st mort.....	50	1872	1,000	1,493,000	7 g.	J. & J.	N. Y., F. P. James & Co.	July 1, 1902
<i>Geneva, Ithaca & Sayre</i> —1st mort., s. f., gold.....	35	1870	100 &c.	600,000	7 g.	J. & J.	N. Y., Metrop. Nat. B'k.	July 1, 1890
<i>Georgia Railroad & Banking Co.</i> —Stock.....	232	....	100	4,200,000	3	J. & J.	Augusta, Ga., RR. Bank.	Jan. 15, 1877
Bonds, not mortgage.....	....	....	....	544,500	7	J. & J.	do do	yearly to 1890
<i>Gilman, Clinton & Springfield</i> —1st mort., gold.....	110	1870	1,000	2,000,000	7 g.	M. & S.	New York and London.	Sept., 1900
2d mortgage, gold.....	110	1872	....	1,000,000	8 g.	J. & J.	....	Jan., 1892
<i>Grand Rapids & Indiana</i> —Stock.....	335	....	....	2,800,000	....	....	....	....
1st mort., land grant, gold (guar. by Pa. RR.).....	335	1869	1,000	4,000,000	7 g.	J. & J.	N. Y., Winslow, L. & Co.	1899
1st mort., land grant, gold, not guaranteed.....	335	1869	1,000	4,000,000	7 g.	A. & O.	do do	1899
Income mortgage bonds, for \$10,000,000.....	335	1875	....	(1)	....	....	....	....
<i>Grand Trunk (Canada)</i> —Consolidated stock.....	1,377	....	\$25	\$3,486,787	....	....	....	....
New stock for \$10,000,000.....	....	1873	\$100	7,500,000	....	....	....	....
Debenture stock for \$8,000,000 (act of 1874).....	....	1875	....	1,060,000	....	....	....	....
Canadian debentures.....	....	....	....	3,111,500	....	....	....	....
Equipment mort., 1st on all rolling stock.....	....	....	....	500,000	6 g.	A. & O.	London, at Co.'s Office.	April, 1877
do do do do.....	....	....	....	500,000	6 g.	J. & J.	do do	Jan., 1920
Postal bonds, &c., secured by gov't business.....	....	....	....	1,200,000	Various.	F. & A.	do do	Perpetual.
1st pref. bonds, conv. into 1st pref. stock.....	....	....	....	3,218,149	5 g.	J. & J.	do do	Irredeemable.
2d do do do.....	....	....	....	2,327,808	5 g.	J. & J.	do do	Irredeemable.
3d do do conv.....	....	....	....	7,166,910	4 g.	J. & J.	do do	Irredeemable.
<i>Great Western (Canada)</i> —Common stock.....	495 3/4	....	\$20 1/2	\$4,459,309	1 1/4	A. & O.	London & Montreal.	April, 1874
Preferred 5 per cent, convertible into common....	350	....	\$100	288,883	2 1/2	A. & O.	do do	April, 1874
Debentures.....	350	....	....	1,998,275	5	J. & J.	London Joint Stock B'k.	Perpetual.
Mortgage bonds, coupon.....	350	....	\$100	127,000	6	J. & J.	do do	July, 1876
do do do.....	350	....	\$100	485,000	5 1/2	A. & O.	do do	Oct., 1877
do do do.....	350	....	\$100	62,000	5 1/2	A. & O.	do do	Oct., 1878
New bonds, coupon.....	145	....	\$100	1,000,000	6	J. & D.	do do	Dec., 1890
<i>Greenville & Columbia</i> —1st mort., guar. by State....	143	....	....	1,413,071	7	....	Columbia, Co.'s Office.	1881 to 1886
Bonds not guaranteed.....	....	....	Various	632,237	....	....	do do	....
New mortgage (for \$2,500,000).....	143	1876	....	....	....	....	....	....
<i>Gulf, Western Texas & Pacific</i> —1st mortgage.....	69	....	....	1,386,000	7 g.	J. & J.	....	Jan. 1, 1908
<i>Hannibal & Naples</i> —1st mortgage.....	43	1868	1,000	675,000	7	M. & N.	....	Nov. 1, 1888
2d mortgage.....	43	1870	1,000	225,000	7	J. & J.	....	July, 1890
<i>Hannibal & St. Joseph</i> —Common stock.....	275	....	100	9,167,700	....	....	....	....
Preferred stock (7 p. c. yearly, not cumulative)....	275	....	100	5,087,224	7	....	....	Aug., 1870
Missouri State loan.....	....	1853-7	1,000	3,000,000	6	J. & J.	N. Y., B'k. No. America.	1884-1887
Land grant mortgage.....	....	1863	....	159,000	7	A. & O.	do do	April 1, 1881
Bonds 1870, convertible.....	....	1870	....	4,000,000	8	M. & S.	do do	Mar., 1885
1st mortgage (Quincy & Palmyra RR.).....	15	....	....	500,000	3	F. & A.	do do	Jan., 1892
1st mortgage (Kansas City & Cam. RR.).....	53	1867	....	1,200,000	10	J. & J.	do do	Jan., 1886
<i>Harrisb., Portsm'th, Mt. Joy & Lanc.</i> —Stock.....	54	....	50	1,182,550	3 1/2	J. & J.	Phila., Co.'s Office.	Jan. 1, 1877
1st mortgage.....	54	1853	....	700,000	6	J. & J.	do do	July 1, 1883
<i>Hartf., Prov. & Fishkill</i> —1st mort. (R. I.).....	26 1/2	1853	500 &c.	481,000	7	J. & J.	Hartford, Am. Nat. B'k.	Jan. 1, 1876
1st mort. (Conn.).....	95 1/2	1850-2	....	1,574,000	7	J. & J.	do do	Jan. 1, 1876
<i>Housatonic</i> —Stock.....	120	....	100	820,000	....	....	....	....
Preferred stock.....	120	....	100	1,180,000	2	Q.—J.	Bridgeport & Boston.	Jan. 10, 1877
2d mortgage.....	74	....	....	100,000	7	F. & A.	Bridgeport and Boston.	1885
Bonds of 1869.....	....	1869	....	100,000	6	....	do do	1889
Bonds of 1873.....	....	1873	....	150,000	....	....	....	1883

European & North American.—Defaulted in 1875. A very complete statement of debt, including bonds pledged for loans, in V. 21, p. 315. Interest is paid on 1st mortgage and Bangor & P. (V. 20, p. 615; V. 21, p. 15, 277, 315, 348, 395, 418; V. 22, p. 374; V. 23, p. 63, 256, 329, 353, 547.)

Evansville & Crawfordsv.—Common stock is \$1,044,400; preferred, \$100,000. Net earnings 1875-6, \$159,162. The company has paid interest regularly, but no dividends. (V. 21, p. 488; V. 23, p. 499.)

Evansville, Terre Haute & Chicago.—In 1874-5 net earnings were \$114,089. (V. 21, p. 136.)

Fitchburg.—Leases Vermont & Massachusetts. Net income, 1875-6, \$529,616; dividends, 8 per cent for some years. (V. 21, p. 590; V. 23, p. 548.)

Flint & Pere Marquette.—Gross earnings 1875, \$1,055,053; net earnings, \$358,498. The lands are in five tracts; sales in 1875, 7,430 acres, for \$84,638; total to Jan. 1, 1876 262,999 acres, for \$2,143,961; lands yet unsold, 248,502 acres. Coupons on consol. bonds passed Nov., 1875, and part were funded. (V. 20, p. 498, 593; V. 21, p. 488, 534; V. 22, p. 568; V. 23, p. 159.)

Flushing, Northshore & Central.—A consolidation in 1874 of seven companies. Operates Southern of L. I. There are, in addition to above, \$25,000 N. Y. & Flushing RR. 7s; \$149,000 North Shore 7s; and \$93,000 Whitestone & Westchester 7s. (V. 20, p. 382.)

Fonda, Johnstown & Gloversville.—Net earnings 1872-3, \$45,957.

Fort Wayne, Jackson & Saginaw.—Traffic guarantee 40 per cent from Michigan Central. Interest was passed January, 1874. Gross earnings, 1874, \$282,882; net, \$127,309. (V. 19, p. 365; V. 20, p. 591; V. 22, p. 352.)

Fort Wayne, Muncie & Cincinnati.—Receiver appointed Nov. mber, 1874. (V. 20, p. 186; V. 23, p. 396.)

Framingham & Lowell.—Leased to Boston, Clinton & Fitchburg; has also \$150,000 8 per cent bonds. (V. 16, p. 188.)

Galveston, Harrisburg & San Antonio.—Net earnings 1876, \$309,416. (V. 22, p. 375; V. 23, p. 423; V. 24, p. 135.)

Galveston, Houston & Henderson.—Net earnings 1874, \$255,375. (V. 22, p. 315.)

Geneva, Ithaca & Sayre.—Sold Sept. 2, 1876, and re-organized, this mort. being the old I. & A. mort. (See V. 23, p. 256, 304, 451; V. 24, p. 110.)

Georgia Railroad & Banking Company.—The annual report for the last fiscal year, ending April 1, 1876, was published in V. 22, p. 469. A comparative statement for three years was as follows:

	1873-4.	1874-5.	1875-6.
Tot. gr. earn'g's...	\$1,571,785	\$1,281,907	\$1,194,324
Operat'g expenses.	887,456	826,097	641,677
Net earnings.....	684,334	455,809	552,646

In May, 1875, this company, with the Central Georgia, purchased at foreclosure sale the Western Railroad of Alabama. (V. 19, p. 247; V. 21, p. 395.)

Gilman, Clinton & Springfield.—This company defaulted in 1874, and was sold June 8, 1876. (V. 21, p. 39, 63, 110; V. 22, p. 375, 614; V. 23, p. 86, 423.)

Grand Rapids & Indiana.—An official description of bonds was given when they were put on the call of the New York York Stock Exchange, in January, 1875, as follows: \$4,000,000 are "Guaranteed Bonds." Principal and interest guaranteed by the Pennsylvania Railroad Company, and are also a lien upon the land grant. No. 1 to 4,000. \$3,020,000 are "Unguaranteed Bonds," which are secured by the same mortgage as the guaranteed bonds on the entire land grant. \$980,000 are "Ex. Land Grant Bonds," being a part of the original \$4,000,000 unguaranteed bonds, which have from time to time been redeemed by the operations of the sinking fund. When the land certificate is detached they are no longer a lien on the land, but, by the terms of the trust deed, remain a first mortgage on the whole line and appurtenances. No. 4,001 to 8,000. Coupons April and October. Annual report, V. 21, p. 510. (V. 21, p. 110, 534.)

Grand Trunk (Canada).—These figures represent pounds sterling. Gross earnings in half year ending July 1, 1876, £936,359; expenses, £733,918; net earnings, £202,441. (V. 21, p. 440; V. 22, p. 445; V. 23, p. 134, 159, 477, 548.)

Great Western (Canada).—These figures are given in pounds sterling. Company operates several roads in Canada, amounting to 156 1/2 miles, and the Det. & Milwaukee, 189 miles. For the half year ending July 31, 1876, the gross receipts were £394,769; working expenses, £290,647; net earnings, £104,122. Report in V. 23, p. 426. (V. 22, p. 446; V. 23, p. 134, 159, 379, 426.)

Greenville & Columbia.—This company defaulted several years since, but compromised with its bondholders. (See CHRONICLE, V. 16, p. 220; V. 17, p. 460, 752; V. 20, p. 568; V. 22, p. 110.)

Gulf, Western Texas & Pacific.—Net earnings, 1874-5, \$50,000. Overdue coupons, \$212,550. (V. 20, p. 428; V. 23, p. 256, 353.)

Hannibal & Naples.—This road formerly leased to Tol. Wab. & West.; is noticed for sale in foreclosure. May 22, 1877. (V. 24, p. 136.)

Hannibal & St. Joseph.—Of the Missouri State loan \$1,500,000 was extended for 20 years. It is stated that the company has nearly \$3,000,000 in land notes, and about 100,000 acres yet unsold. A change in the directors took place Nov., 1875. No report has been issued since 1872. (V. 21, p. 442, 488; V. 22, p. 158, 328; V. 23, p. 112, 478; V. 24, p. 40.)

Harrisburg Portsmouth Mount Joy & Lancaster.—Leased to Pennsylvania Railroad, which owns a majority of the stock.

Hartford, Providence & Fishkill.—This road forms a part of the proposed line of the N. Y. & New England Railroad. The bonds fell due Jan. 1876, but city of Providence declined payment and suit is pending. (V. 22, p. 87, 304; V. 24, p. 156.)

Housatonic.—Leases Berkshire Railroad, Stockbridge & Pittsfield, and West Stockbridge. Gross earnings in 1874-5 were \$632,009; net, \$222,173. The mort. bonds due 1877 paid off Nov., '75. (V. 22, p. 232.)

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Miles of Road.	Date of Bonds.	Size or par Value.	Amount Outstanding.	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
					Rate per Cent.	When Payable.	Where Payable and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								Stocks—Last Dividend.
<i>Houston & Texas Cent.</i> —1st M., (main) gold, l.gr., s.f.	343	1866	\$1,000	\$6,227,000	7g.	J. & J.	N. Y., Nat'l. City Bank.	July 1, 1891
1st mort., West div. (Hempstead to Austin)	118	1870	1,000	2,305,000	7g.	J. & J.	do do	July 1, 1891
1st M., gold, Waco & N. West (Bremont to Waco)	47	1873	1,000	940,000	7g.	J. & J.	do do	July 1, 1903
Consol. mort., l. gr. (coupon, but may be reg'd)	461	1872	1,000	2,864,000	8	A. & O.	do do	Oct. 1, 1912
<i>Huntingdon & Broad Top</i> —1st mort., gold	58	1854	500	416,000	7g.	A. & O.	Philadelphia, Office.	Oct. 1, 1890
2d mortgage, gold	58	1857	500	367,500	7g.	F. & A.	do do	Feb. 1, 1895
3d mortgage, consolidated	58	1865	1,000	1,383,000	7	A. & O.	do do	April 1, 1895
Scrip for past due coupons				100,707	6 & 7		do do	
<i>Illinois Central</i> —Stock	707	1851	100	29,000,000	2	F. & A.	N. Y., Co.'s Office.	Feb. 1, 1877
Redemption, 1st and 2d series		1864	500 &c.	2,500,000	6	A. & O.	N. Y., Co.'s Office.	April 1, 1890
General mortgage, sterling		1875	\$200	2,500,000	6g.	A. & O.	London.	April 1, 1895
Sterling bonds, (sinking fund \$100,000 yearly)		1874	\$200	4,642,000	5g.	A. & O.	London, Morton R. & Co.	April 1, 1903
Mortgage, sterling		1875	\$200	1,000,000	5g.	J. & D.	do do	Dec. 1, 1905
<i>Indianapolis, Bloomington & West.</i> —1st mort., gold	202	1869	1,000	5,000,000	7g.	A. & O.	New York.	Oct., 1909
2d mortgage	202	1870	1,000	1,500,000	8	J. & J.	do do	Oct., 1890
Ind., Bloom., & W., Extension, 1st mort., gold	217	1872	1,000	5,500,000	7g.	J. & J.	do do	1912
<i>Indianapolis Dec. & Spr.</i> —1st M., gld (for \$1,800,000)	85	1876	1,000	38,000	7g.	A. & O.	New York, Co.'s Office.	Jan. 1, 1906
2d mort., (income bonds only till July, 1881)		1876	1,000	2,667,000	7	J. & J.	do do	July 1, 1906
<i>Indianapolis, Cincinnati & Lafayette</i> —Stock			50	5,587,150				
Preferred stock (issued for funded debt bonds)		1875	100	1,419,400				
Indianapolis & Cincinnati of 1858	90	1858	500 &c.	1,600,000	7	A. & O.	N. Y., Amer. Ex. Bank.	April, 1888
Indianapolis, Cincinnati & Lafayette	151	1867	1,000	2,800,000	7	F. & A.	do do	Feb., 1897
do do do	179	1869	1,000	1,767,000	7	J. & D.	do do	June, 1899
Funded interest bonds, coupon		1873	150 &c.	446,300	7	M. & S.	do do	Sept. '78, '80, '83
Equipment bonds, registered		1873	500 &c.	353,000	10	M. & S.	do do	Sept. 1, 1883
Cincinnati & Indiana, 1st mortgage	20	1862	1,000	500,000	7	J. & D.	do do	Dec., 1892
do do 2d mortgage, guaranteed	20	1867	1,000	1,497,000	7	J. & J.	New York and Boston.	Jan. '82, '87, '92
<i>Indianapolis & St. Louis</i> —1st mort., in 3 series	71	1869		2,000,000	7	Various	N. Y., Winslow, L. & Co.	July 1, 1919
2d mortgage	71	1870		1,000,000	7	A. & O.	do do	Oct. 1, 1900
Equipment bonds		1871		500,000	8	J. & J.	do do	July 1, 1881
<i>Indianapolis & Vincennes</i> —1st mortgage, guar.	117		500 &c.	1,700,000	7	F. & A.	N. Y., Farm. L. & T. Co.	1908
2d mortgage, guaranteed	117		1,000	1,450,000	6	M. & N.	do do	1900
<i>International & Great Northern</i> —Consol. stock	459			5,500,000				
International, 1st mortgage, gold	204	1871	1,000	3,264,000	7g.	A. & O.	N. Y., National City B'k	April 1, 1911
Houston & Great Northern, 1st mortgage, gold	255	1872	1,000	4,084,000	7g.	J. & J.	do do	Jan. 1, 1900
Int. & H. & G. N. convertible bonds		1872	1,000	3,116,000	8	F. & A.	do do	Aug. 1, 1892
do do 2d mort., (exch'ble for convert.)	459	1874	1,000	1,843,000	8	F. & A.	do do	Feb., 1904
<i>Iowa Falls & Sioux City</i> —Stock			100	4,625,000	1	Q.-M.		Dec. 1, 1876
1st mortgage, April 1, '69	184	1869	500 &c.	2,960,000	7	A. & O.	N. Y., Nat. Park Bank.	April 1, 1899
<i>Iron Mountain, Chester & E.</i> —1st mortgage, gold	41			660,000	7g.	M. & N.		May, 1901
<i>Jacksonv., Pens. & Mob.</i> —Florida State bonds, gold	250	1870		4,000,000	8	J. & J.	New York.	1900
<i>Jefferson (Pa.)</i> —1st & 2d mort. (Hawley Branch)	9	1867	1,000	300,000	7	J. & J.	Honesdale Nat. Bank.	1887 & 1889
1st mortgage (Susquehanna to Carbondale)	38	1869	1,000	2,000,000	7	J. & J.	N. Y., by Erie Railroad.	Jan. 1, 1889
<i>Jeffersonville, Madison & Indianapolis</i> —Stock	226		100	1,994,500	13	Q.-F.	N. Y., Farm. L. & T. Co.	Nov. 1, 1876
Indianapolis & Madison, 1st mortgage	86	1862	500 &c.	397,000	7	M. & N.	do do	May 1, 1881
Jeffersonville, Madison & Ind., 1st mortgage	159	1866	1,000	2,439,000	7	A. & O.	do do	Oct. 1, 1906
do do 2d mortgage	159	1870	1,000	2,000,000	7	J. & J.	do do	July 1, 1910
<i>Jersey City & Albany</i> —1st mortgage, gold	38	1873		250,000	7g.	J. & J.		1913
Ridgfield Park, (N. J.) 1st mortgage	12	1872		300,000	7	M. & N.	New York.	May 1, 1912
<i>Joliet & Northern Indiana</i> —1st mortgage	44		1,000	800,000	8	J. & J.	N. Y., Farm. L. & T. Co.	July 1, 1874
<i>Junction, Philadelphia</i> —1st mortgage	412		1,000	500,000	6	J. & J.	Philadelphia Office.	July 1, 1882
2d mortgage			1,000	300,000	6	A. & O.	do do	April 1, 1900
<i>Kansas City, St. Joseph & Council Bluffs</i> —Stock	265		100	2,789,413				
1st mortgage, Council Bluffs & St. Joseph	52	1866	1,000	500,000	7	J. & J.	New York and Boston.	Jan. 1, 1880
St. Joseph & Council Bluffs, 1st mortgage	78	1867	1,000	1,400,000	10	M. & S.	do do	Sept. 1, 1892
do do convertible	78	1869	500 &c.	539,500	8	J. & D.	do do	June 1, 1874
Mo. Valley, 1st M. (\$1,000,000 of it is gold)	130	1868	1,000	2,500,000	7 & 7g.	F. & A.	N. Y., Farm. L. & T. Co.	Aug. 1, 1893
Kansas City, St. Jo. & C. Bl., consol. mort.	262	1870	1,000	887,000	8	M. & S.	do do	Sept. 1, 1890
New consolidated mortgage (for \$8,000,000)		1873		948,000	8	F. & A.	Boston.	Feb. 1, 1898
Three year notes		1871-2		305,000	13			Oct. to June, 74-5
<i>Kansas Pacific</i> —Stock	673		100	10,000,000				
1st M., 394th to 639th mile, l'd gr., 3,000,000 ac's	245	1869	1,000	6,404,000	7g.	M. & N.	N. Y., Lond. & Frank't.	May 1, 1899
1st mort., gold, coup., on 140 miles west Mo. Riv.	140	1865	1,000	2,240,000	6g.	F. & A.	N. Y., Bk of Commerce.	Aug. 1, 1895
1st mort., gold, 140th to 393d mile	253	1866	1,000	4,063,000	6g.	J. & D.	do do	June 1, 1896
2d mort (to U. S. Gov.) on 394m. west Mo. River	394	1865-7		6,303,000	6	Payable	by transportation.	1895 to '97
1st mort., coup., (Leavenworth Branch)	34	1866	1,000	600,000	7	M. & N.	N. Y., Bk of Commerce.	Jan. 1, 1896
Income bonds, coupon, 3d mortgage on 427 miles	427	1866	100 &c.	4,275,350	7	M. & S.	do do	July 1, 1916
1st land b'ds, cp. or reg., gold, on 2,000,000 acres		1870	250 &c.	1,706,250	7g.	J. & J.	N. Y., Lond. & Frank't.	July 1, 1880
2d land mort., do do do		1871	1,000	1,500,000	7g.	M. & S.	New York.	Sept., 1886
Arkansas Valley, 1st mortgage, gold, guaranteed	5612	1873	1,000	1,125,000	7g.	A. & O.	New York & Frankfort.	April 1, 1903
Juno. C. & Fort K., 1st mort., gold, land gr., guar	3312	1873	1,000	600,000	7g.	A. & O.	New York.	April 1, 1903
<i>Kent County, (Md.)</i> —1st mortgage bonds	34	1869	500 &c.	400,000	6	J. & J.	Phila., Corn Exch. Bank	Jan. 1, 1889
<i>Kentucky Central</i> —2d mortgage	99	1853	1,000	844,000	7	M. & S.	N. Y., Bank of America.	March, 1883
3d mortgage	99	1855	1,000	237,000	7	J. & D.	do do	June, 1885
<i>Keokuk & Des Moines</i> —1st mortgage	162	1874	100 &c.	2,300,000	7	A. & O.	New York Office.	1904
Funded interest bonds		1874	100 &c.	258,720	8	A. & O.	do do	1884
<i>Knox & Lincoln</i> —1st mortgage				2,395,000				
<i>Lafayette Bloomington & Miss.</i> —1st mortgage	82	1871	1,000	1,300,000	7g.	F. & A.	New York.	Aug., 1901
<i>Lafayette Muncie & Bloomington</i> —1st mortgage	37	1871	1,000	666,000	7g.	F. & A.		Aug., 1901

Houston & Texas Central.—Gross earnings in 1876 were \$3,162,513; net earnings, \$1,277,321. Interest charge, \$350,000. Capital paid in, \$8,000,000. (V. 22, p. 828; V. 23, p. 158; V. 24, p. 64.)

Huntingdon & Broad Top.—Capital stock is \$1,000,000. Gross earnings in 1875 were \$322,829; net, \$165,480. Interest passed on 3d mortgage bonds. (V. 22, p. 206.)

Illinois Central.—A general mortgage provides for all the bonds now outstanding. It is limited to \$15,000,000. The Company holds among its assets, \$4,242,000 seven per cent bonds of the N. O. St. Louis & Chicago RR. These Bonds are part of \$6,000,000 which bear a purchasing agreement of \$200,000 per year, but are not guaranteed by the Ill. Cent. The annual report for 1876 (V. 24, p. 134) gives causes for decrease in earnings, prospects, &c. The following is a comparison for four years:

Year.	Gross Earnings.	Net Earnings.	Interest, &c.
1876.	\$.....	\$2,141,766	\$16,792
1875.	7,022,556	2,670,081	661,093
1874.	7,900,721	2,775,362	413,610
1873.	8,263,325	2,530,890	558,437

(V. 22, p. 16, 256; V. 23, p. 451, 525; V. 24, p. 111, 134, 158.)

Indianapolis, Bloomington & Western.—Default was first made July, 1874, and affairs are yet unsettled. Receiver's certificates issued to Aug. 1, '75, \$275,000. The Danville, Urbana, Bloomington & Pekin is part of this road. Plan of re-organization, V. 22, p. 110. Receiver's report for 1876, V. 24, p. 156. (V. 22, p. 16, 61, 110, 257, 375; V. 23, p. 63, 112, 478.)

Indianapolis, Cincinnati & Lafayette.—The company defaulted July, 1876, and Mr. Ingalls, President, was appointed receiver. Gross earnings, 1875-6, \$1,637,061; net, \$717,697. (V. 21, p. 207, 277, 464, 465; V. 22, p. 237; V. 23, p. 112, 135, 183, 377.)

Indianapolis, Decatur & Springfield.—This embraces the former Indiana & Illinois Central. The second mortgage is issued to holders of old I. & I. C. Bonds, and till July, 1931, interest is payable out of

net earnings only, if sufficient. The remaining 67 miles to Indianapolis is in progress.

Indianapolis & St. Louis.—The stock, \$600,000, is owned by Pennsylvania Co. and C. C. C. & I. This company forms part of the Pennsylvania system, and leases the St. Louis, Alton & Terre Haute. (V. 21, p. 395.)

Indianapolis & Vincennes.—Is controlled by Penn. Co., through stock ownership, and interest is guaranteed by Penn. Railroad. Net earnings in 1875 were \$32,708. (V. 20, p. 426.)

International & Great Northern (Texas).—This is a consolidation of the International and the Houston Great Northern. Interest passed and funding progressing. The company had an issue of Texas bonds granted it, but the grant was repealed and land given instead. (V. 20, p. 136, 291, 313, 383; annual report, V. 22, p. 398; V. 23, p. 403.)

Iowa Falls & Sioux City.—Leased to Illinois Central at 35 per cent. on earnings. Quarterly dividend 1½ per cent. June 1, 1876, on \$4,625,000 stock.

Iron Mountain, Chester & Eastern.—This was formerly the Chester & Tamaroa. Bonds are in default since 1873, and a receiver has been appointed. (Vol. 19, p. 520; V. 22, p. 614.)

Jacksonville, Pensacola & Mobile.—This road is mortgaged for a like amount of Florida State bonds, and is held by the State and noticed for sale March 5, 1877. (V. 22, p. 156; V. 23, p. 63, 256, 576; V. 24, p. 40.)

Jefferson.—Leased to the Erie Railway Company which pays interest on the bonds. (V. 14, p. 628.)

Jeffersonville, Madison & Indianapolis.—Leased in 1871 to Pittsburgh, Cincinnati & St. Louis Railroad for interest and sinking fund of bonds, and 7 per cent. a year on stock. Lease transferred December, 1872, to Pennsylvania Company. In 1875, net earnings were \$458,281. (V. 20, p. 426.)

Jersey City & Albany.—Road was in progress, but was stopped in panic of 1873. Bondholders held off. (V. 19, p. 365; V. 21, p. 613.)

Joliet & Northern Indiana.—Mich. Central offered to extend with a 6 per cent. bond, but court decided that total rent must be applied to principal and interest of bonds; still in litigation. (V. 20, p. 85, 140, 429; V. 21, p. 110; V. 22, p. 567.)

Junction (Phil.).—Owned by connecting companies. Cost of road \$898,324; paid-up stock, \$185,000.

Kansas City, St. Joseph & Council Bluffs.—In addition to these, there are also funding bonds of about \$640,000 in different issues. Annual report for 1875 in V. 22, p. 495. Gross earnings in 1875, \$1,362,706; net, \$351,869. Stock, \$2,776,000. Interest defaulted Sept., 1873. (V. 20, p. 475; V. 22, p. 233, 495.)

Kansas Pacific.—In 1875 net earnings were \$1,572,880, against \$1,685,764 in 1874. The land grant is in two tracts, 2,000,000 acres in the first, from the 1st to the 380th mile, and 3,000,000 acres in the second, from 380th mile westward. The company paid half the interest on its bonds, (except incomes), after defaulting in 1873, up to November, 1876, and then went into hands of receivers. See annual report, V. 23, p. 38. (V. 22, p. 545; V. 23, p. 38, 86, 478, 499, 515, 576; V. 24, p. 135.)

Kent Co.—This road was completed in 1872, but defaulted in 1873. No recent information received.

Kentucky Central.—This was formerly Covington & Lexington. The company recently purchased the Maysville & Lexington road. (V. 20, p. 500; V. 21, p. 33.)

Keokuk & Des Moines.—Formerly East. Div. of Des Moines Valley. The stock is \$1,524,000 pref. and \$2,400,000 common. In year 1875-6 gross earnings were \$741,339; net, \$226,838. (V. 20, p. 520; V. 22, p. 588.)

Knox & Lincoln.—Annual report, V. 22, p. 304.

Lafayette Bloomington & Miss.—Formerly leased to Tol. Wab. & W.; now to Laf. Muncie & Bloom. (V. 23, p. 353.)

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION. For explanation of column headings, &c., see notes at the head of first page of tables.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Princi- pal, When Due Stocks—Last Dividend.
					Rate per Cent.	When Payable	Where Payable, and by Whom.	
Lake Erie & Louisville—1st mort. (\$1,100,000).....	50	1872	\$1,000	\$1,092,000	7	A. & O.	New York.	April, 1892
Lake Shore & Michigan Southern—Stock.....	1181	....	100	49,466,500	1 1/2	F. & A.	N. Y., Chase & Atkins.	Feb. 1, 1877
Guaranteed 10 per cent stock.....	....	....	100	533,500	5	F. & A.	do	Feb. 1, 1877
Consol. 1st mort., (sink. fund, 1 per cent) coupon. do do do registered.....	864	1870	1,000	1,443,000	7	J. & J.	do	July 1, 1900
2d mortgage, do. (for \$25,000,000) coup. and reg. Income bonds (s. f. \$600,000 per yr.) coup. or reg. Mortgage bonds of Oct., 1869, sinking fund.....	864	1873	1,000	3,886,000	7	Q.—J.	Coupons are paid by Chase & Atkins, 18 Broad st., New York, and registered interest by Union Trust Company.	July 1, 1900
1st mortgage, sinking fund, M. S. & N. I.....	864	1872	1,000	9,105,000	7	J. & D.		Dec. 1, 1903
2d mortgage, Michigan Southern.....	....	1872	1,000	3,395,000	7	A. & O.		Oct. 1, 1892
2d mortgage (C., P. & A. R.R.) registered bonds.....	864	1869	1,000	1,198,000	7	A. & O.		Oct. 1, 1879
3d mortgage do.....	451	1855	1,000	5,256,000	7	M. & N.		May, 1885
Lake shore dividend bonds, April, 1869.....	451	1857	1,000	2,682,000	7	M. & N.		Nov. 1, 1877
1st mortgage (C. & Tol. R.R.) sinking fund.....	95	1859	1,000	1,000,000	7	J. & J.		Jan. 1, 1890
2d mortgage do.....	95	1867	1,000	1,000,000	7	A. & O.		Oct. 1, 1892
3d mortgage do.....	258	1869	500 &c.	1,442,000	7	A. & O.		April 1, 1899
Lake shore & Michigan Southern—Stock.....	162	1855	1,000	1,595,000	7	J. & J.		July 1, 1885
2d mortgage do.....	162	1866	1,000	849,000	7	A. & O.		April 1, 1886
Buffalo & Erie, mortgage bonds.....	88	1862	1,000	200,000	7	J. & J.		July 1, 1882
do do.....	88	1866	1,000	300,000	7	M. & S.		Sept. 1, 1886
do do.....	88	1868	500 &c.	2,850,000	7	A. & O.		April 1, 1893
Det. Monroe & Tol., 1st mort., coup., guar.....	62	1876	1,000	924,000	7	F. & A.		Aug. 1, 1906
Kalamazoo & White Pigeon, 1st mortgage.....	37	1869	....	400,000	7	J. & J.		Jan. 1, 1890
Schoolcraft & Three River, 1st mortgage.....	12	1867	....	100,000	8	J. & J.		July, 1887
Kalamazoo & Schoolcraft, 1st mortgage.....	13	1867	....	100,000	8	J. & J.		July, 1887
Kalamazoo, Allegan & Gr. Rapids, 1st mortgage. do do stock, 6 per ct. guar.....	58	1868	....	840,000	8	J. & J.		July, 1888
Jamestown & Franklin, 1st mortgage.....	51	1863	1,000	610,000	3	A. & O.		Oct. 1, 1876
do do 2d mortgage.....	51	1869	1,000	443,000	7	J. & J.	N. Y., Union Trust Co.	Jan. 1, 1897
Lake Superior & Miss—1st mort., gold, l.gr., s.f.....	156	1869	500 &c.	500,000	7	J. & D.	do do	June 1, 1894
Income mortgage bonds.....	....	1872	500 &c.	4,500,000	7 g.	J. & J.	N. Y., Boston & Phila.	Jan., 1899
Lawrence—Stock.....	22	....	50	1,500,000	10	A. & O.	do do	Oct., 1902
1st mortgage.....	17	1865	1,000	450,000	2 1/2	Q.—J.	Pittsburg Office.	Jan., 1877
Leavenworth Atch. & N. W.—1st mort., guar.....	21	1870	1,000	344,000	7	F. & A.	N. Y., Winslow, L. & Co.	Aug., 1895
Leaven., Law. & Galv.—1st mort., l.gr., s.f., conv.....	145	1869	1,000	500,000	7	A. & O.	N. Y., B'k of Commerce.	Oct. 1, 1889
Kansas C. & Santa Fe, 1st mort., guar.....	33	1870	1,000	5,000,000	10	J. & J.	N. Y., Farm. L. & T. Co.	July, 1899
Southern Kansas, 1st mort., guar.....	10	1872	....	720,000	10	M. & N.	Boston Office.	May, 1890
Lehigh & Lackawanna—1st mortgage.....	15	....	....	160,000	8	F. & A.	do	1892
Lehigh Valley—Stock, common and prof.....	202	....	50	300,000	7	Q.—J.	Philadelphia Office.	Feb., 1897
1st mortgage, coupon and registered.....	171	1868	1,000	27,092,297	2	J. & D.	Reg. at office, cp. B'k N.A.	Jan. 15, 1877
2d mortgage, registered.....	200	1870	1,000	5,000,000	6	M. & S.	Philadelphia Office.	June, 1898
Gen. mort., gold, \$ & 2 (s. fd. 1 p.c. y'ly) coup. & reg. Delano Land Company bonds, endorsed.....	....	1873	1,000	6,000,000	7	J. & D.	do do	Sept., 1910
Lewisburg Centre & Spruce Creek—1st mortgage.....	19	1872	1,000	13,186,000	6 g.	J. & J.	Philadelphia Office.	1898 & 1923
Lexington & St. Louis—1st mort., gold, guar.....	55 1/4	1871	1,000	1,697,000	7	J. & J.	Philadelphia Office.	Jan., 1892
2d mortgage.....	55 1/4	....	....	1,545,000	7	M. & N.	do	May 1, 1902
Little Miami—Stock, common.....	141	....	50	900,000	6 g.	J. & D.	N. Y., B'k Commerce.	Dec. 1, 1899
1st mortgage.....	81	1853	1,000	200,000	2	Q.—M.	Cincinnati.	Dec. 10, 1876
Street connection bonds.....	....	1864	1,000	4,608,000	6	M. & N.	N. Y., Bank of America.	May, 1883
Little Rock & Fort Smith—New stock.....	123	....	....	525,000	6	Various	Cincinnati.	1894
1st M., l.d gr't (750,000 aces) s.fund (for \$3,000,000) Little Rock, Pine Bluff & N. O.—1st mortgage.....	123	1875	1,000	5,000,000	7	J. & J.	Boston.	July 1, 1895
Little Schuylkill—Stock.....	70	1870	1,000	2,000,000	7	A. & O.	N. Y., Union Trust Co.	April, 1900
1st mortgage, sinking fund.....	31	1857	500 &c.	750,000	3	J. & J.	Philadelphia Office.	Jan., 1877
Logansport, Crawfordsv. & S. W. of Ind.—1st mort., g. Long Island—Stock.....	92	1870	100 &c.	2,616,100	7	A. & O.	do	Oct., 1877
1st mortgage, main extension and G. C. Branch.....	158	....	50	723,500	8 g.	Q.—F.	N. Y., Jones & Schuyler. Company's Office.	Aug., 1900
Newtown & Flushing.....	95	1870	500	1,500,000	7	M. & N.	N. Y., St. Nicholas N.Bk.	1873
New York & Rockaway.....	4	1873	500	1,500,000	7	M. & N.	do do	July, 1890
Smithtown & Port Jefferson.....	10	1871	500	150,000	7	A. & O.	do do	May, 1903
Louisville, Cincinnati & Lexington—Stock.....	19	1871	500	250,000	7	A. & O.	do do	April, 1901
Preferred 9 per cent stock.....	175	....	50	600,000	7	M. & S.	do do	Sept., 1901
Bonds to State Kentucky (perpetual loan). Louisville loan (to Louisv. and Frank't). Louisville, Cincinnati & Lexington, 1st mort.....	....	....	100	2,623,483	3	....	do do	June, 1869
do do do do do do.....	....	....	....	851,000	4 1/2	....	Louisville.	July, 1873
Louisville & Nashville—Stock.....	605	....	100	74,519	6	J. & J.	N. Y., Bank of America.	Jan., 1881
Louisville loan, main stem (no mortgage).....	....	....	....	3,000,000	7	J. & J.	do do	Jan., 1897
Lebanon branch, Louisville loan.....	....	1856	1,000	981,000	8	A. & O.	N. Y., J. B. Alexander.	April, 1900
Lebanon branch, 1st mortgage.....	....	1863	1,000	9,003,218	4	F. & A.	Louisville.	Aug. 1, 1873
do extension, Louisville loan.....	....	1863	1,000	849,000	6	A. & O.	N. Y., Drexel, M. & Co.	1886 & 1887
Consolidated 1st mortgage for \$8,000,000.....	....	1863	1,000	225,000	6	Various	do do	1886
2d mortgage bonds, gold, coup.....	....	1863	1,000	77,000	7	M. & N.	Louisville.	Nov., 1880-'85
Memphis & Ohio, 1st mort., sterling, guar.....	392	1868	1,000	333,000	6	A. & O.	do do	Oct. 15, 1893
Memphis & Clarksville br., 1st mort., sterling.....	392	1873	1,000	7,109,000	7	A. & O.	N. Y., Drexel, M. & Co.	April, 1898
Lykens Valley—Stock.....	20	....	100	2,000,000	7 g.	M. & N.	New York.	Nov. 1, 1883
Macon & Augusta—1st mortgage.....	77	1867	1,000	3,500,000	7	J. & D.	London, Baring Bros.	Dec., 1901
2d mort., endorsed by Georgia Railroad.....	77	1869	1,000	2,369,710	6 g.	F. & A.	do do	Aug., 1902
Macon & Brunswick—1st mort., State endors.....	197 1/2	1870	500 &c.	600,000	2 1/2	Q.—F.	Philadelphia.	Feb., 1877
2d mortgage.....	197 1/2	1869	500 &c.	400,000	7	J. & J.	N. Y., M.K. Jesup, P. & Co.	1887
Equipment bonds.....	....	....	500	370,000	7	J. & J.	do do	1879
....	....	....	500	2,500,000	7	Various	N. Y., M.K. Jesup, P. & Co.	1887 to 1900
....	....	....	500	1,100,000	7	A. & O.	do do	1889
....	....	....	500	150,000	7	A. & O.	....	1879

Lake Erie & Louisville.—This road was a reorganization, and has been financially embarrassed and was sold out February 17, 1877. There is a second mortgage of \$500,000. See V. 19, p. 366.

Lake Shore & Michigan Southern.—The annual report for 1875 was published in the CHRONICLE, V. 22, p. 421, and balance sheet 447. Later report to June 30, 1876. V. 23, p. 254. The following shows a summary of the figures for each of the calendar years named:

	1875.	1874.	1873.
Miles.....	1,175	1,175	1,175
Gross earnings.....	\$14,434,198	\$17,146,130	\$19,414,500
Operat'g exp'es.....	10,531,500	11,152,371	13,746,593
Net earnings.....	3,902,697	5,993,759	5,667,910
Stock.....	50,000,000	50,000,000	50,000,000
Total debt.....	37,774,000	38,035,000	38,373,421

—Company's statement of earnings for 1876, on which the dividend was declared, showed surplus over interest of \$1,611,177. (V. 19, p. 345; V. 20, p. 16, 85, 140, 451; V. 21, p. 9, 252, 418; V. 23, p. 33, 254, 622; V. 24, p. 16.)

Lake Superior & Mississippi.—Formerly leased to Northern Pacific. Land grant, 1,632,000 acres. Foreclosure plan V. 22, p. 111. (V. 21, p. 372, 570; V. 22, p. 233, 545; V. 23, p. 33, 329.)

Lawrence.—Leased to Pittsburg, Fort Wayne & Chicago at 40 per cent on gross earnings. Lease transferred to Pennsylvania Company. Net earnings, 1875, \$84,177. Sinking fund has \$10,000 bonds. (V. 20, p. 425.)

Leavenworth, Lawrence & Galveston.—Defaulted on interest July, 1873, and began to pay half of coupons of 1873 in January, 1877. (V. 23, p. 40; V. 24, p. 158.)

Lehigh & Lackawanna.—Operated by Central of New Jersey as a coal road.

Lehigh Valley.—This company's earnings are chiefly from anthracite coal. The gross income

from all sources, in 1875-6, was \$8,037,247; net \$4,194,497. The company's report gives no details of the construction account, nor of the cost or value of its miscellaneous investments. The Amboy branch completed, with \$9,544,038 spent on it to December, 1876; has no mortgage debt. A comparative statement for three years is as follows:

	1873-4.	1874-5.	1875-6.
*Coal (tons) moved.....	4,150,660	3,277,527	3,951,513
Gross earnings.....	\$6,759,391	\$5,046,495	\$7,049,646
Operating expenses.....	3,471,418	3,262,961	3,842,750

Net earnings.....	\$3,287,973	\$2,783,533	\$3,206,896
Capital stock.....	24,505,447	27,92,297	27,228,920
Funded debt.....	16,859,000	22,129,000	24,186,000
Floating debt.....	....	....	460,208

* Anthracite.

(V. 22, p. 156; V. 23, p. 133; V. 24, p. 110.)

Little Miami.—This company leases the Columbus & Xenia, and both are leased to Pittsburg, Cincinnati & St. Louis, guaranteed by Penn. R.R., lessees assuming interest payment on bonds and 8 per cent on stock. Net earnings, 1875, (L. M. & C. & X) \$351,099. (V. 20, p. 427.)

Little Rock & Fort Smith.—Foreclosed Dec. 10, 1874. Re-organized and stock issued for old bonds. The new mortgage is for construction to Fort Smith. (V. 19, p. 533, 617, 639; V. 20, p. 62; V. 21, p. 418.)

Little Rock, Pine Bluff & New Orleans.—Sold in foreclosure Dec. 16, 1875, for \$35,000. V. 21, p. 535, 613.

Little Schuylkill.—Leased and operated by Philadelphia & Reading. Dividends, 7 per cent.

Logansport, Crawfordsv. & S. W. of Ind.—Decree of sale made. The total liabilities, September 1875, reported at \$4,097,000, of which \$322,000 were receiver's certificates. (V. 21, p. 302, 613; V. 22, p. 63; V. 23, p. 423.)

Long Island.—Gross earnings, 1874-5, \$823,339; net, \$213,503. In January, 1876, a sale of stock was made to Mr. Poppenhusen, and this road has since leased the Flushing No Shore & Central, and the So. of L. I., and all are operated together. (V. 22, p. 135, 158, 375, 447; V. 23, p. 112.)

Louisville, Cin. & Lex.—There are also \$60,000 old bonds and \$374,000 8 per ct. mortg. bonds of 1872 due 1902, and \$1,532,500 7 per ct. mortg. bonds of 1873 due 1903. The company defaulted on interest 1873-4. Sale in foreclosure noticed for Dec. 4, 1876, was postponed. (V. 21, p. 277, 395; V. 22, p. 181, 352; V. 23, p. 16, 63, 135, 329, 576, 593.)

Louisville, New Albany & St. Louis Air-Line.—This road is projected from Louisville to St. Louis, and has 28 miles built. To be sold in foreclosure. (V. 20, p. 16, 357, 453; V. 21, p. 86; V. 22, p. 328.)

Louisville & Nashville.—Annual report for year ending June 30, 1876, in V. 23, p. 376. Gross earnings of main stem, branches, and leased lines, \$4,961,490; net, \$1,957,960. General result was a surplus of \$207,092, after paying interest and all charges. Nashville & Decatur is leased, and liabilities for the South & North Alabama are assumed. (V. 20, p. 16; V. 22, p. 157; V. 23, p. 279, 376, 473; V. 24, p. 111.)

Lykens Valley.—Leased to Summit Branch Railroad at \$62,500 per annum.

Macon & Augusta.—Leased and operated by the Georgia Railroad, which guarantees all the bonds except \$100,000 of first mortgage. Gross earnings, 1875-6, \$108,390; net, \$13,836. (V. 21, p. 157.)

Macon & Brunswick.—This road was sold June 2, 1875, and bought for the State; offered again for sale or lease January, 1876, and again Jan., 77. The Georgia Legislature declared fraudulent \$600,000 of the endorsed bonds issued in 1870. (V. 22, p. 3 of advertisements; V. 24, p. 111.)

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION. For explanation of column headings, &c., see notes at the head of first page of tables.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Princi- pal, when due, Stocks—Last Dividend.
					Rate per Cent.	When Payable	Where Payable, and by Whom.	
Madison & Portage —1st mort., gold.....	39	1870	\$1,000	\$800,000	7 g.	A. & O.	New York.	Oct., 1890
Maine Central —Stock.....	357	....	100	3,620,120	....	....	....	....
Maine Central interest scrip.....	33	....	....	496,892	6	....	Portland.	....
1st mortgage, consolidated.....	357	1872	100 &c.	1,680,500	7	A. & O.	Bost., Nat. B'k Com'ree.	April 1, 1912
Bonds (\$1,100,000 loan) A. & K. RR.....	....	1860-1	....	1,100,000	6	F. & A.	Bost., N. Bk. Commerce	1890 to 1891
Extension bonds, 1870, gold.....	19	1870	....	496,500	6 g.	A. & O.	do do	Oct., 1900
Maine Central loan for \$1,100,000.....	....	1868	....	756,800	7	J. & J.	do do	July, 1898
Leeds & Farmington Railroad loan.....	38	1871	....	633,000	6	J. & J.	Portland.	July, 1901
Androscoggin Railroad, Bath City loan.....	....	1861	....	425,000	6	J. & J.	Bost., Nat. B'k Com'ree.	July, 1891
Portland & Kennebec, stock.....	72	....	100	741,400	3	J. & J.	Portland, Me.	Jan. 15, 1877
do do 1st mort., extended.....	....	1863	100	217,300	6	A. & O.	do do	April 1, 1883
do do consolidated mortgage.....	....	1865	100	1,166,700	6	A. & O.	Bost., Nat. B'k Com'ree.	Oct. 1, 1895
Belfast & Moosehead, 1st mortgage.....	33	1870	500 &c	150,000	6 g.	M. & N.	Belfast and Boston.	May 15, 1890
Manchester & Lawrence —Stock.....	26	....	100	1,000,000	5	M. & N.	Manchester and Boston.	Nov. 1, 1876
Mansfield, Coldwater & L. M. —1st mortgage.....	90	1871	....	1,600,000	7	A. & O.	....	Oct., 1911
Mansfield & Framingham —1st mortgage.....	22	1869	....	300,000	7	J. & J.	Boston, Bost. Nat. Bank.	July 1, 1889
Marietta, Pittsb. & Cleveland —1st M., \$14,000 p. m.....	100	1870	1,000	1,500,000	7 g.	F. & A.	N. Y., Winslow, L. & Co.	Aug. 1, 1895
Marietta & Cincinnati —Stock, common.....	276	....	50	1,408,912	....	....	....	Sept., 1866
Stock, 1st preferred.....	....	....	50	8,130,719	3 s.	M. & S.	....	Sept., 1866
do 2d do.....	....	....	50	4,460,368	3 s.	M. & S.	....	Sept., 1866
1st mortgage, dollar.....	....	....	....	2,450,000	7	F. & A.	Balt., R. Garret & Sons.	Aug. 1, 1891
1st mortgage, sterling.....	....	....	....	1,050,000	7 g.	F. & A.	London.	Aug. 1, 1891
2d mortgage.....	....	....	....	2,500,000	7	M. & N.	Balt., R. Garret & Sons.	May 1, 1896
3d mortgage.....	....	....	....	3,000,000	8	J. & J.	do do	July 1, 1890
4th mortgage for \$4,000,000.....	....	....	....	2,004,000	....	....	do do	....
Scioto & Hocking Valley R.R., 1st mortgage.....	....	....	....	300,000	7	M. & N.	do do	May 1, 1896
Balt. Short Line, stock, 8 p. c. guar by M. & C.....	....	....	100	1,125,000	4	J. & J.	do do	July, 1876
do do 1st mort., guar. by M. & C.....	30	1869	1,000	750,000	7	J. & D.	Balt., Merch. Nat. Bank	Dec. 1, 1904
Cincinnati & Baltimore R.R. , stock.....	5 1/2	....	....	1,200,000	4	M. & N.	do do	Nov., 1876
do do 1st mortgage.....	....	....	....	500,000	7	J. & J.	do do	Jan. 1, 1900
Marquette, H. & O —1st mort., 1d gr., M. & O., coup.....	50	1872	1,000	1,910,000	8	J. & D.	N. Y., Company's office.	June 1, 1892
1st mort., 1d gr., H. & O., coup.....	44	1871	1,000	2,000,000	8	J. & J.	do do	July 1, 1891
2d mort., land grant, M., H. & O., coup.....	94	1872	1,000	840,000	8	F. & A.	do do	Aug. 1, 1892
3d mort., do do do.....	109	1873	1,000	706,000	10	M. & S.	do do	Sept. 1, 1903
Maryland & Delaware —1st mortgage.....	54	....	....	850,000	6	M. & N.	Bost., Bk. of Commerce.	Nov. 1, 1885
2d mortgage.....	54	....	....	150,000	6	J. & D.	do do	Dec. 1, 1889
Memphis & Charleston —stock.....	291	....	25	5,312,725	....	....	....	....
Tennessee loan.....	....	....	....	1,671,913	6	J. & J.	N. Y., 3d National Bank.	....
1st mortgage, convertible.....	....	....	....	1,293,000	7	M. & N.	N. Y., R. T. Wilson & Co.	May 1, 1880
2d mortgage.....	....	....	....	1,000,000	7	J. & J.	do do	Jan. 1, 1885
Consolidated mortgage.....	291	1873	....	1,158,000	7	J. & J.	do do	Jan. 1, 1913
Memphis & Little Rock —1st mort., 1. gr.....	131	1860	....	1,300,000	8	M. & N.	N. Y., Swenson, P. & Co.	May 1, 1890
2d mortgage.....	....	....	....	1,000,000	....	....	....	....
Michigan Central —stock.....	569	....	....	18,738,204	4s.	J. & J.	New York and Boston.	Jan., 1873
1st mortgage, convertible, sinking fund.....	284	....	1,000	2,179,000	8	A. & O.	Boston Office.	Oct. 1, 1882
1st mortgage, convertible.....	284	....	1,000	556,000	8	A. & O.	do do	Oct. 1, 1882
Consolidated mortgage (for \$10,000,000).....	284	1872	1,000	8,000,000	7	M. & N.	N. Y., Farm. L. & T. Co.	May 1, 1902
Michigan Central (Air Line mortgage).....	103	1869	1,000	1,900,000	8	J. & J.	do do	Jan. 1, 1890
Michigan Air Line 1st mort., assumed by M. C.....	10	....	1,000	200,000	8	M. & N.	do do	1890
Equipment bonds.....	....	1874	1,000	600,000	8	A. & O.	do do	April 1, 1883
Kalamazoo & South Haven, 1st mort., guar.....	39	1870	1,000	640,000	8	M. & N.	do do	Nov. 1, 1890
do do 2d mort., guar.....	39	1870	1,000	70,000	8	M. & N.	do do	Nov. 1, 1890
Grand River Valley, 1st mort., guar. 5.....	94	1866	1,000	1,000,000	8	J. & J.	do do	July 1, 1886
do do 2d mort., guar.....	94	1869	1,000	500,000	8	M. & S.	do do	July 1, 1879
do do stock, guar.....	....	....	100	491,200	2 1/2	J. & J.	do do	Jan., 1877
Detroit & Bay City 1st mortgage, endorsed.....	....	1872	....	424,000	8	M. & N.	do do	May 1, 1902-3
do do mortgage (not guar M. C.).....	....	1872	....	1,906,000	8	M. & N.	New York and Boston.	1902
Jackson, Lansing & Saginaw 1st mort.....	116	1865	1,000	1,315,000	8	J. & J.	N. Y., Farm. L. & T. Co.	July 1, 1885
do do 2d mort., conv.....	116	1868	1,000	154,000	8	M. & S.	do do	March 1, 1878
do 1st mort. (N. of Win.), conv.....	....	1870	1,000	783,000	8	M. & N.	do do	May 1, 1890
do Cons. m. on whole line (300m.).....	236	1871	1,000	2,001,000	8	M. & S.	do do	Sept. 1, 1891
Michigan Lake Shore —1st mortgage.....	57	1869	....	880,000	8	J. & J.	N. Y., Winslow, L. & Co.	1889
Midland Pacific —1st mortgage, gold.....	57	1869	1,000	1,100,000	7 g.	F. & A.	N. Y., Turner Bros.	Aug., 1899
Milwaukee & Northern —1st mortgage.....	126	1870	50 &c.	2,134,000	8	J. & D.	N. Y., Merch. Exc. N. Bk.	Dec., 1901
Milwaukee, Lake Shore & Western —1st m., gold.....	147	1875	1,000	500,000	7	J. & D.	N. Y., S. S. Sands & Co.	June 1, 1895
Mine Hill & Schuylkill Haven —stock.....	140	....	50	3,969,600	3 1/2	J. & J.	Philadelphia, P. & R. Co.	Jan., 1877
Mineral Point (Wis.) —1st mortgage.....	32	1868	1,000	320,000	10	J. & J.	Detroit, 1st Nat. Bank.	Jan. 1, 1890
Mississippi, Ouachita & Red River —1st m., gold.....	35	1870	1,000	500,000	7 g.	J. & J.	....	1890
Mississippi & Tennessee —1st mortgage.....	100	1856	....	600,000	7	A. & O.	Memphis, Office.	April 1, 1876
Consolidated bonds.....	....	1866	....	1,254,500	8	J. & J.	do do	Sept. 1, '81 to '93
Tennessee State loan.....	....	....	....	316,774	6	....	....	....
Missouri, Kansas & Texas —stock.....	786	....	100	21,405,000	....	....	....	....
Preferred stock (for \$7,000,000).....	....	....	....	....	....	....	....	....
1st m., gold, sink. fund, on road and land (U. P. S. Br).....	182	1868	1,000	2,856,000	6 g.	J. & J.	....	Jan., 1899
1st mortgage, gold (Tebo. & Neosho).....	100	1870	1,000	349,000	7 g.	J. & D.	New York, Inquire	June, 1903
Consolidated mortgage, gold, on road and land.....	786	1871-3	1,000	14,758,000	7 g.	Various	Company's Office,	1904-1906
Hannibal & Central Missouri, 1st mortgage.....	70	1870	1,000	768,000	7 g.	M. & N.	7 Nassau street.	May, 1890
do do 2d mortgage.....	70	....	....	250,000	7	M. & N.	....	....

Madison & Portage.—Consolidated as Chicago & Superior. No bonds could be negotiated after the "Potter law." (V. 21 p. 15.)

Maine Central.—The Maine Central leases several roads. The report of the year's operations, ending December 31, 1875, had the following: "The total earnings for the year 1875 have been \$1,786,076 47; operating expenses, \$1,147,066 82; net earnings, \$639,009 65—sufficient to pay all operating expenses, interest, coupons and rents, and leave a small balance. In 1874 the total receipts were \$2,091,080 55, and operating expenses \$1,381,631 25. Net, \$709,449 30. Showing a diminution this year, as compared with last, in gross receipts, \$303,004 08; in operating expenses of \$134,614 43; and in net receipts of \$173,389 65.

"Of this reduction in our gross receipts the past year, \$77,322 56 was occasioned by the modification of former contracts, for the purpose of producing uniform and harmonious action between the Eastern and Boston & Maine roads, which will result, as we trust, to the benefit and in the general convenience of our patrons who have occasion to do business over the railroads west of Portland. The balance of the diminution in our gross receipts, \$230,681 62, must be attributed to the general depression of the business of the country, and reduction of tariff by special rates." (Vol. 20, p. 313, 356; V. 22, p. 350.)

Manchester & Lawrence.—Formerly operated with the Concord Railroad as one line. Net earnings 1875-6, \$100,686. (V. 22, p. 588.)

Mansfield, Coldwater & L. M.—Leased by Penn. Company for net earnings. In hands of mortgage trustees. (V. 20, p. 426; V. 22, p. 42.)

Mansfield & Framingham.—Leased to Boston, Clinton & Fitchburg, at 25 per cent of gross earnings. Consolidation made June, 1875. (V. 20, p. 618.)

Marietta, Pittsburgh & Cleveland.—There are also

consol. mortgage bonds, \$2,850,000, 7s, gold, due Dec., 1903. Net earnings in 1-74 were \$40,717. Defaulted and in receiver's hands August, 1875.

Marietta & Cincinnati.—Gross earnings for the year 1875 were \$1,662,015; expenses, \$1,290,590; net earnings, \$371,424, against \$523,150 net earnings in 1874. This road forms a part of the through route, and is operated in close connection with the Baltimore & Ohio Railroad, which has made large advances for recent construction on the "Short Line." Annual report V. 22, p. 208.

Marquette, Houghton & Ontonagon.—This is a consolidation of Marquette & Ontonagon and Houghton & Ontonagon. Lands amount to 425,000 acres, chiefly timber and mineral. Stock, \$2,306,600.

Maryland & Delaware.—This line was leased by the New Jersey Southern, to form part of the through route. Lately, decree of foreclosure was made. (V. 22, p. 242; V. 22, p. 567, 615.)

Memphis & Charleston.—This road was leased to the Southern Railway Security Co., but in 1874 the lease was cancelled and Mr. R. T. Wilson, President of the East Tennessee, Virginia & Georgia road, was elected President of the Memphis & Charleston, with a new board of directors. Net earnings, 1 75-6, \$341,230. Abstract of latest report, V. 23, p. 304.

Memphis & Little Rock.—Decree of foreclosure made. (V. 21, p. 15; V. 22, p. 471; V. 24, p. 16.)

Michigan Central.—The annual report to May 31, 1876, showed gross earnings on main line and branches of \$4,850,964, and net earnings, \$2,043,064. For six months to Dec. 1, 1876, net income, \$307,941. Net floating debt, May 31, 1876, \$728,510; Dec. 1, 1876, \$342,150. The Jackson Lansing & Saginaw debt is assumed by Michigan Central, which also pays \$70,000 per year on the stock, one-third of which it owns. Interest was passed on the Detroit & Bay City bonds, not guaranteed, Nov.,

1875. (V. 21, p. 15, 109; V. 22, p. 41; V. 23, p. 16, 133, 403, 451, 499; V. 24, p. 16.)

Michigan Lake Shore.—Defaulted 1872, and in receiver's hands. (V. 18, p. 248, 504; V. 21, p. 110.)

Midland Pacific.—This was one of the roads represented by Messrs. Turner Bros. in New York, of which Benj. E. Smith was president. Default in interest was made in February and August, 1875.

Milwaukee & Northern.—This road defaulted on interest December, 1874. Circular to bondholders, V. 20, p. 615. It is leased to Wisconsin Central, and there is said to be prospect of resumption. (V. 22, p. 233.)

Milwaukee, Lake Shore & Western.—Sold in foreclosure for \$2,509,788, Dec. 10, 1875. Interest paid on first mortgage June, 1876. (V. 21, p. 277, 591.)

Mine Hill & Schuylkill Haven.—Leased to Philadelphia & Reading, May 1864, for 999 years; 8 per cent dividends on stock.

Mineral Point.—Total receipts 1873, \$128,121; expenses and interest, \$130,614; cost of road, &c., \$1,200,000.

Mississippi, Ouachita & Red River.—Land grant 257,000 acres. Sold in foreclosure, Dec. 16, 1875, for \$25,000. (V. 20, p. 405; V. 21, p. 535, 613.)

Mississippi & Tennessee.—Stock, \$825,400. Net earnings 1875-6, \$241,798. V. 22, p. 181; V. 23, p. 621.

Missouri, Kansas & Texas.—The latest plan of settlement with bondholders was given in the CHRONICLE, V. 22, p. 305. Receiver was appointed, December, 1874. Land grant is about 4,565,142 acres. Annual report for 1875 in the CHRONICLE, V. 22, p. 542. (V. 21, p. 87, 186, 207, 253, 395; V. 22, p. 111, 158, 305, 368, 446, 447, 471, 495, 521, 542, 590; V. 23, p. 40, 183, 647.)

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DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
For explanation of column headings, &c., see notes at the head of first page of tables.					Rate per Cent.	When Payable	Where Payable, and by Whom.	Stocks—Last Dividend.
Missouri Pacific—Stock.	299		\$100	\$300,000				
1st mortgage, gold.	283	1868	1,000	7,000,000	6 g.	F. & A.	N. Y., B'k Commerce.	Aug., 1888
2d mortgage (sinking fund \$50,000 per annum).	283	1871	1,000	2,650,000	7	J. & J.	do do	July, 1891
Real estate (depot) bonds.		1872	500 &c.	800,000	8	M. & N.	do do	May 1, 1892
Debt to St. Louis County (no bonds).				700,000	7	mont'ly	St. Louis.	Feb., 1885
3d mortgage.	299	1876	1,000	4,000,000	7	M. & N.	New York.	
Carondelet Branch, 1st mortgage.	15½	1873	1,000	500,000	6 g.	A. & O.	N. Y., B'k Commerce.	Oct. 1, 1893
Missouri R., Fort Scott & Gulf—1st m. l. gr. s. f.	161	1869	1,000	5,000,000	10	J. & J.	N. Y., Farm. L. & T. Co.	Jan. 1, 1899
2d mortgage, coupon, may be registered.	161	1870	500 &c.	1,947,000	10	A. & O.	Boston, Co.'s office.	April 15, 1890
Mobile & Girard—2d mort., end. by Cent. Ga. RR.	85	1869	1,000	300,000	8	J. & J.	N. Y., Nat. City Bank.	Jan., 1889
Mobile & Montgomery—stock.	186		100	3,022,517				
Mobile & Ohio—Stock.	516		100	5,320,600				
Convertible 8 per cent bonds.		1873	1,000	977,550	8	Q—M.	New York.	Dec. 1, 1883
1st mortgage, sterling.		1853	\$225	5,686,000	6 g.	M. & N.	New York and London.	Nov. 1, 1883
Interest bonds.			100 &c.	1,524,300	8	M. & N.	Mobile.	1876 and '83
Interest bonds, sterling.			\$100 &c.	769,920	6 g.	M. & N.	London.	1883
Tennessee subs., 1st mortgage, sterling.		1871	1,000	1,668,000	7 g.	J. & J.	New York and London.	1901
Special mortgage (Mississippi, Gainesville & Tex.)	21	1871		53,000	8	M. & N.	Mobile.	
2d mortgage.			100 &c.	1,453,858	8	March	do	1877-1882
Consolidated mortgage, gold (for \$15,000,000).		1874	1,000	(3)	7 g.	J. & J.	New York or London.	Jan. 1, 1904
Montclair & G. Lake.—1st mort, new (\$700,000).	40	1875	100 &c.	200,000	7	F. & A.	New York, Co.'s Office.	
2d mort. (issued for old firsts).			100 &c.	1,800,000	7	M. & S.	do do	
Montgomery & Eufaula—1 mort., end. by Alabama.	80	1867	1,000	1,040,000	8 g.	M. & S.	N. Y., G. Opdyke & Co.	March 1, 1886
1st mortgage, not endorsed.	80	1870	1,000	330,000	8	J. & D.	do do	June 1, 1900
Monticello & Port Jervis—1st mortgage.	23	1870	1,000	500,000	7 g.	Q—J.	N. Y., Union Trust Co.	1890
Morris & Essex—stock.	137		50	15,000,000	3½	J. & J.	N. Y., Del., Lack & W.	Jan. 2, 1877
1st mortgage, sinking fund.	84	1864	250	5,000,000	7	M. & N.	do do	1914
2d mortgage.	84	1866	500 &c.	3,000,000	7	F. & A.	do do	1891
Convertible bonds.		various	1,000	284,000	7	J. & J.	do do	1900
Construction bonds.		1871	1,000	573,000	7	F. & A.	do do	1889
Gen. m. & 1st on Boonton Br. &c. (guar. D.L. & W.)	34	1871	1,000	4,991,000	7	A. & O.	do do	Oct., 1901
Consol. mort. (for \$25,000,000) guar. D. L. & W.	137	1875	1,000	3,239,000	7	J. & D.	do do	June 1, 1915
Special real estate mortgage.				1,025,000	7			
Nashville, Chattanooga & St. Louis—stock.	345		25	6,575,295	1½	A. & O.	New York & Nashville.	Oct. 1, 1876
Bonds to U. S. government, 2d mort.		1871		1,000,000	4		N. Y., V. K. Stevenson.	1881 and '91
Bonds endorsed by Tenn.				1,100,000	6	J. & J.		
New 1st mort. (\$20,000 per mile).		1873		4,700,000	7	J. & J.	N. Y., V. K. Stevenson.	July 1, 1913
Nashville & Decatur—1st mort. guar. by L. & N.	132	1870	1,000	1,900,000	7	J. & J.	N. Y., Drexel, M. & Co.	July 1, 1900
2d mortgage.	132	1867	500	206,000	6 g.	A. & O.	Nashville, Co.'s Office.	Oct., 1887
Nashua & Lowell—Stock.	14		100	800,000	2	M. & N.	Boston & Nashua.	Nov. 13, 1876
Bonds for freight depot.		1873		200,000	6 g.			1893
Naugatuck—Stock.	57		100	1,918,400	5	F. & A.	Bridgeport, Conn.	July 10, 1876
Newark, Somerset & Stratsv., O.—1st mortgage.	42	1869	500 &c.	800,000	7 g.	M. & N.	N. Y., Union Trust Co.	Nov. 1, 1889
Newcastle & Beaver Valley—Stock.	15		50	605,000	2½	Q—J.	Newcastle, Penn.	Jan., 1877
New Haven & Derby—1st mortgage.	13	68 & 70	500 &c.	525,000	7	Various	N. Haven, E.S. Scranton	1898 to 1900
New Haven & Northamp. (canal RR.)—Stock.	100		100	2,460,000	3		New Haven.	Oct., 1874
Mortgage bonds, coupon.	76	1869	1,000	1,000,000	7	J. & J.	do	Jan., 1899
Bonds convertible, tax free, coupon.			1,000	900,000	6	A. & O.	do	Apr. '80 to '82
Holyoke & Westfield RR.	10	1870	1,000	200,000				1891
N. J. Midland—1st mort., g'd, guar. by N. Y. & O.	80	1870	100 &c.	3,000,000	7 g.	F. & A.	N. Y., Co.'s Office.	1895
2d mortgage, currency.	80	1871	100 &c.	1,500,000	7	F. & A.	do do	1881
New Jersey & New York—1st mort. (for \$1,500,000)	37	1873	1,000	916,000	7 g.	M. & S.	New York and London.	March 1, 1893
N. J. Southern—1st mortgage.	78	1869	1,000	2,120,000	7	M. & N.	N. Y., Co.'s Office.	Nov. 1, 1889
1st mortgage (Toms' River br.).	7½		100 &c.	120,000	6	A. & O.	do do	
2d mortgage bonds.		1871		1,000,000	7	M. & S.	do do	1881
Consolidated mortgage, for \$7,000,000.	327	1873	1,000	5,300,000	7	A. & O.	do do	April 1, 1903
New Jersey West Line—1st mortgage, gold.		1870		3,000,000	7 g.	M. & N.	do do	May 1, 1900
New London Northern—Stock.	100		100	1,500,000	2	Q—J.	New London, Office.	Jan. 1, 1877
1st mortgage bonds.	100	1865	100 &c.	300,000	6	A. & O.	N. Y., B'k of N. America	Sept., 1885
2d mortgage.	100	1872	500 &c.	509,500	7	J. & D.	do do	July, 1892
N. O., Mob. & Tex.—1st mortgage (Mob. to N. O.)	140	1871	1,000	4,000,000	8 or 7 g.	J. & J.	New York, Co.'s Office.	Jan. 1, 1915
New Orleans, St. Louis & Chic.—Consolid. stock.	566			12,158,650				
New consolidated mortgage (for \$25,000,000).				(3)				
Consolidated 1st mort., gold (N. O., J. & G. N.)	206	1873	1,000	3,559,000	7 g.	J. & J.	N. Y., So. RR. Ass'n.	Jan. 1, 1912
1st mortgage, do do	206	1856	1,000	2,941,000	8	J. & J.	N. Y., J. B. Alexander.	July 1, 1886
2d mortgage, do do	206	1860	1,000	1,500,000	8	A. & O.	do do	Oct. 1, 1890
Consolidated mortgage (Mississippi Central)	237	1873	1,000	3,723,500	7 g.	M. & N.	N. Y., So. RR. Ass'n.	May 1, 1912
1st mortgage, do do	237			997,000	7	M. & N.	N. Y., J. L. King.	Nov. '74, '79 84
2d mortgage, do do	237			1,997,000	8	F. & A.	do do	1886
Tennessee State Loan				1,279,000	7	J. & J.	do do	1886
Income and equipment mortgage.				5,000,000				1884
2d mortgage scrip.				395,115				Aug. 1, 1874
N. Y., Boston & Montreal—1st mortgage, gold.	350	1869	1,000	6,250,000	7 g.	F. & A.	New York, Co.'s Office.	May 1, 1889
N. Y. & Canada—1st M., sterling, guar. D. & H. Can.		1874	\$100 &c.	4,000,000	6 g.	M. & N.	London, Baring Bros.	May 1, 1904
New York Central & Hudson River—Stock.	842		100	89,428,300	2	Q—J.	N. Y., Gr. Central Depot.	Jan. 2, 1877
Premium bonds. (N. Y. Central)		1853	500 &c.	6,633,626	6	M. & N.	do do	May 1, 1883
Bonds, B. & N. F. stockholders		1854	100 &c.	74,500	6	M. & N.	do do	May 1, 1883
Bonds railroad stock		1853	1,000	592,000	6	M. & N.	do do	May 1, 1883
Bonds real estate			1,000	162,000	6	M. & N.	do do	May 1, 1883

Missouri Pacific.—This is the condition of the company as reorganized after the sale of the road under 3d mortgage, Sept. 6, 1876, for \$3,000,000. Litigation is still pending, as stockholders of old company have brought suit to annul the sale. (V. 23, p. 16, 86, 203, 256, 279, 304, 330, 354, 428, 451, 525, 576; V. 24, p. 16, 64, 112, 136.)

Missouri River, Fort Scott & Gulf.—The stock is \$5,950,000. Interest passed Oct., 1878, on 2d, and Jan., '74, on 1st m'tgs. Net income of 1875, \$243,616. (V. 20, p. 403; V. 21, p. 15; V. 22, p. 470, 495.)

Mobile & Girard.—The Central RR. of Georgia endorses these bonds. (V. 23, p. 549.)

Mobile & Montgomery.—Sold in foreclosure, November, 1874, and re-organized. (V. 22, p. 280; V. 23, p. 525.)

Mobile & Ohio.—Defaulted March, 1875. Plan of adjustment; see V. 23, p. 451. Gross earnings, 1875, \$1,914,347; net, \$361,453. (V. 21, p. 605; V. 22, p. 154, 375, 457, 513, 520, 568; V. 23, p. 112, 183, 451, 519; V. 24, p. 136, 151.)

Montclair & Greenwood Lake.—Re-organization of old Montclair road sold in foreclosure.

Montgomery & Eufaula.—Interest has been in default since January, 1873. It is one of the State aid roads. (V. 21, p. 439; V. 23, p. 183.)

Monticello & Port Jervis.—Defaulted in 1873. Sold July 7, 1875. (V. 20, p. 353, 383; V. 21, p. 39, 592.)

Morris & Essex.—Leased in perpetuity to the Delaware, Lackawanna & Western. The lessees assume all liabilities and pay 7 per cent on stock, and 8 after 1874, if they then earn 10 net on Morris & Essex road. (V. 20, p. 85, 477, 488; V. 22, p. 399.)

Nashville, Chattanooga & St. Louis.—Gross earnings of 1875-6, \$1,751,599; expenses and taxes, \$1,023,423; net earnings, \$728,176. Net earnings, July-Dec., 1876, \$309,919, against \$330,137 in 1875. The debt to U. S. and bonds endorsed by Tenn. are secured by deposit of 1st mortgage bonds. (V. 22, 109, 181, 305, 430, 437; V. 23, p. 86, 181.)

Nashville & Decatur.—Leased May 4, 1871, to Louisville & Nashville Company for thirty years.

Nashua & Lowell.—Net earnings in 1874-5, \$56,464. (V. 21, p. 590.)

Naugatuck.—Net earnings 1875-6, \$206,084. (V. 21, p. 611; V. 22, p. 622.)

Newark, Somerset & Stratsville.—Leased to Sandusky, Mansfield & Newark. Guaranteed by Baltimore & Ohio.

New Castle & Beaver V. Ry.—Leased to Pittsburgh, Fort Wayne & Chicago, and lease transferred to Penn. Company. Net earnings, 1875, \$29,534. (V. 20, p. 425.)

New Haven & Derby.—Net earnings 1873-4, \$24,832. New Haven city guarantees \$225,000 of the bonds.

New Haven & Northampton.—Gross earnings, 1874-5, \$595,164; operating expenses, \$399,250; net earnings, \$195,913. (V. 21, p. 590.)

New Jersey & New York.—This was a consolidation of the Hackensack & N. York and Hackensack Extension. The old bonds are about \$300,000, 7 p. c. due May, 1890. Receiver appointed Aug., 1876. (V. 23, p. 256; V. 24, p. 136, 158.)

New Jersey Midland.—Defaulted after the panic of 1873 and funded coupons. The company, having exhausted its capital and credit in construction, leased to the New York Midland for 7 per cent on its cost; it had at the time a floating debt of about \$400,000. After the panic of 1873 the road came back without sufficient rolling stock and without means to pay interest. The bondholders funded coupons, but default was again made. Several plans of re-organization are proposed. (V. 21, p. 39, 64, 86, 230, 348, 395, 442, 466, 489; V. 22, p. 87, 135, 582, 614; V. 23, p. 329, 525; V. 24, p. 158.)

New Jersey Southern.—This was a consolidation of several roads. Net earnings, 1875, \$109,276. Interest in default since October, 1873. Litigation in prog-

ress. Plan of re-organization, V. 21, p. 466. (V. 20, p. 313, 488; V. 21, p. 466, 489; V. 22, p. 422.)

New Jersey West Line.—In foreclosure. (V. 19, p. 640; V. 20, p. 383; V. 22, p. 351, 400.)

New London Northern.—Operated under lease till 1891 by Vermont Central for \$150,000 a year, income of Co. in 1875-6, \$160,620. (V. 21, p. 590; V. 23, p. 590.)

New Orleans, Mobile & Texas.—The Western Division of this road was sold Nov. 18, 1874. Interest in default since 1872. (V. 21, p. 231, 535; V. 22, p. 233, 352, 568; V. 23, p. 379.)

New Orleans, St. Louis & Chicago.—Gross earnings year ending June 30, 1875, \$3,184,320; net, \$1,363,943. See annual report, V. 22, p. 156. Operated as a connecting line with Ill. Cent. Ill. Central buys up \$200,000 per year of consol. mortgage bonds of 1873. The Miss. Cent. 1st mort. bonds, due Nov., 1874, were not all paid, and Jan., 1876, there was default in payment of interest. Receiver appointed March, 1876, and roads noticed for sale March 17, 1877, in foreclosure of consol. mortgage by Illinois Central Railroad. (V. 22, p. 63, 111, 156, 281, 328; V. 23, p. 16, 160, 622; V. 24, p. 40, 158.)

New York, Boston & Montreal.—Proposed consolidation of several roads from New York to Rutland. Company defaulted in 1874 and now in hands of receiver; foreclosure pending. (V. 20, p. 336, 358, 383, 405; V. 21, p. 16, 349; V. 22, p. 447, 471, 545, 568, 615; V. 23, p. 160.)

New York & Canada.—The bonds are guaranteed by the Delaware & Hudson Canal Co. Road opened through Oct., 1875. (V. 21, p. 207.)

New York Central & Hudson River.—The consolidation of N. Y. Central with Hudson River was made Nov. 1, 1869. The scrip dividend on N. Y. Central of 80 per cent was made in Dec., 1868. On consolidation, another 27 per cent was distributed on Central stock and 85 per cent on Hudson. The mortgage loan for \$40,000,000 was to retire prior debt, and the

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DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
					Rate per Cent.	When Payable	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								
New York Central & Hudson River—(Continued)—								
Renewal bonds.	....	1854	\$1,000	\$2,391,000	6	J. & D.	N.Y., Grand Cen. Depot.	Dec. 15, 1887
2d mortgage, sinking fund (Hudson River).	....	....	....	1,794,000	7	J. & D.	do do	June, 1885
New mortgage { \$30,000,000 } coupon or regis- { \$2,000,000 } tered.	840	1873	1,000	16,865,000	7	J. & J.	do do	Jan. 1, 1903
N. Y. City Elevated.—Stock.	840	1873	1,000	9,733,333	6 g.	J. & J.	London.	Jan. 1, 1903
1st mortgage.	....	....	....	1,500,000	....	....	....	....
1st mortgage.	....	....	....	1,730,000	....	....	....	....
New York & Harlem—Common stock.	132	....	50	7,500,000	4	J. & J.	N.Y., Gr. Central Depot.	Jan. 2, 1877
Preferred stock.	....	....	50	1,550,000	4	J. & J.	do do	Jan. 2, 1877
Consol. mort., coup. or reg. (for \$12,000,000).	132	1872	1,000	10,500,000	7	M. & N.	do do	May, 1900
Sinking fund.	....	1861	500 &c.	108,444	7	J. & J.	do do	Jan. 1, 1881
N. Y. Housatonic & Northern—1st mortgage.	60	1872	500 &c.	1,500,000	7 g.	A. & O.	N. Y., St. Nich. Nat. B'k.	Oct., 1902
N. Y. Kingst. & Syra.—1st m., g'd (\$1,000,000).	150	1872	1,000	2,500,000	7 g.	J. & J.	New York.	July 1, 1902
N. Y. & New England (Bost., Hartf. & Erie)—Stock.	....	....	....	5,685,000	....	....	....	....
1st mortgages, old.	86	1864	....	928,000	7	M. & S.	Boston.	1884
1st mortgage, new.	139	1876	1,000	343,000	7	J. & J.	do	Jan., 1905
New York, New Haven, & Hartford—Stock.	141	....	100	15,500,000	5	J. & J.	N.Y., Grand Cen. Depot.	Jan. 1, 1877
Harlem & Portchester, 1st mortgage guaranteed.	124	1873	....	2,000,000	6 & 7	....	....	1903
N. Y. & Oswego Midland—1st mortgage, gold.	334	1869	100 &c.	8,000,000	7 g.	J. & J.	N. Y., G. Opdyke & Co.	July 1, 1894
2d mortgage, convertible.	225	1870	....	2,500,000	7	M. & N.	do do	May 1, 1895
2d mortgage, non-convertible.	225	1871	....	1,500,000	7	M. & N.	do do	May, 1896
3d mortgage, equipment.	....	....	....	3,800,000	7	....	....	....
1st mortgage, Western extension.	....	1873	....	2,425,000	7	....	....	....
Consolidated mortgage.	....	....	....	1,200,000	7	....	....	....
N. Y., Prov. & Boston—(Stonington)—Stock.	62	....	100	3,000,000	2½	Q.—J.	N. Y., M. Morgan's Sons.	Feb. 10, 1877
1st mortgage.	62	1863	1,000	76,000	6	F. & A.	do do	1878
Extension.	....	'58-'60	1,000	250,000	6	M. & N.	do do	1878 & 1881
General mortgage (\$1,000,000 authorized).	62	1869	1,000	837,000	7	J. & J.	do do	July 1, 1899
North Carolina—Stock, common.	223	....	100	3,000,000	3	M. & S.	Company Shops, N. C.	Mar., 1877
Preferred stock.	223	....	100	1,000,000	3	M. & S.	do do	Sept., 1876
Mortgage bonds.	223	'67-'68	500	380,000	8	M. & N.	do do	1877 & 1888
Northeastern (S. C.)—Stock, common.	102	....	50	899,350	....	....	....	....
Pref. stock (8 per cent) exchangeable for 2d mort.	102	....	50	96,000	4	M. & N.	....	May, 1875
1st mortgage, new.	102	1869	500	820,000	8	M. & S.	Charleston.	Sept. 1, 1899
2d mortgage, new.	102	1869	500	232,500	8	M. & S.	do	Sept. 1, 1899
North Pennsylvania—Stock.	58	....	50	3,978,150	3	F. & A.	Philadelphia Office.	Feb. 1, 1877
1st mortgage.	56	....	500 &c.	1,930,500	6	J. & J.	do do	Jan. 1, 1885
Chattel mortgage.	....	....	1,000	360,000	10	A. & O.	do do	Apr. 1, 1877
2d mortgage.	56	....	500 &c.	1,500,000	7	M. & N.	do do	May 1, 1896
General mortgage bonds.	....	....	....	2,035,000	7	J. & J.	do do	1903
Northern Central—Stock.	313	....	50	5,842,000	3	M. & N.	Baltimore & Philadel.	April 1, 1876
1st mortgage, State (Maryland) loan.	138	....	....	1,500,000	6	Q.—J.	Annapolis.	Irredeemable.
2d mortgage, sinking fund, coupon.	138	1855	500 &c.	1,490,000	6	J. & J.	Baltimore, 1st Nat. Bk.	July, 1885
3d mortgage, sinking fund, coupon.	138	1865	500 &c.	1,126,000	6	A. & O.	do	April, 1900
Consolidated mortgage, gold, coupon.	138	1868	1,000	2,599,000	6 g.	J. & J.	do	July, 1900
do do do registered.	138	1868	1,000	205,000	6 g.	A. & O.	do	July, 1900
Income convertible bonds, coupon.	138	1870	1,000	1,000,000	7	A. & O.	do	April, 1880
Consol. mortgage, gold, s. fund, coup. \$ or £.	138	'74-'75	1,000	2,964,000	6 g.	J. & J.	London & Baltimore.	July 1, 1904
Mort. bonds (exchanged for incomes of '72).	....	....	....	2,200,000	5	J. & J.	Baltimore, 1st Nat. Bk.	Jan. 1, 1926
Northern, N. H.—Stock.	82½	....	100	3,068,400	2½	J. & D.	Boston, Office.	Dec. 1, 1876
Northern of New Jersey—Stock.	21	....	....	1,000,000	1	....	....	July, 1876
1st mortgage.	21	....	....	400,000	7	J. & J.	J. City, Hudson Co. B'k.	1878
Northern Pacific—New preferred stock.	550	1875	100	28,000,000	....	....	....	....
Norwich & Worcester—Stock.	....	....	100	2,604,400	5	J. & J.	New England Trust Co.	Jan. 10, 1877
1st mortgage, State loan, sinking fund.	66	....	....	400,000	6	J. & J.	do do	July 1, 1877
2d mortgage.	66	....	....	245,000	7	J. & J.	do do	July, '75 to '77
Ogdensburg & Lake Champlain—Stock.	122	....	100	3,077,000	2	J. & J.	Boston, Office.	July 10, 1876
Preferred stock.	122	....	100	2,000,000	4	A. & O.	do	Oct. 1, 1876
Equipment bonds.	....	68-'69	1,000	500,000	8	J. & J.	do	Jan., '78 to '79
Sinking fund bonds.	....	1870	1,000	468,000	8	M. & S.	do	Mar., 1890
Ohio & Mississippi—Stock, common.	393	....	100	20,000,000	....	....	....	Nov. 1, 1905
Preferred stock (7 p. c. yearly, cumulative).	393	....	100	4,030,000	3½	M. & S.	New York, Office.	Mar. 1, 1875
Income and funded debt bonds.	148	1862	1,000	174,000	7	A. & O.	do do	April 1, 1882
1st consolidated mort. (\$3,478,000 are s. f.).	393	1868	1,000	6,545,850	7	J. & J.	do do	Jan. 1, 1898
Consolidated mortgage, sterling.	393	1868	£200	112,000	6 g.	J. & J.	London.	Jan. 1, 1898
2d consolidated sinking fund mortgage.	393	1871	1,000	3,864,000	7	A. & O.	New York, Office.	April, 1911
Debenture sinking fund bonds (for \$1,000,000).	....	1873	1,000	140,000	7	M. & N.	do do	May 1, 1883
Spring. Div. (Sp. & Ill. SE.) 1st M. (for \$3,000,000).	228	1874	1,000	1,915,000	6	1st	coup. due Nov., '77	Nov. 1, 1905
Oil Creek & Allegheny River—1st mort. (W. & F.R.R.)	50	1865	1,000	1,500,000	7	F. & A.	Philadelphia, Office.	Feb. 1, 1896
1st mortgage (Oil Creek RR.).	38	1862	1,000	580,000	7	A. & O.	do do	Apr. 1, 1882
1st mortgage (Un. & Titusville RR.).	25	1870	500 &c.	500,000	7	J. & J.	do do	July 1, 1890
New mortgage, (Pitts. T. & B.).	....	1876	100 &c.	1,155,000	7	F. & A.	do do	Feb. 1, 1896
Funding income bonds (P. T. & B.).	120	1876	100 &c.	300,000	7	F. & A.	do do	Feb. 1, 1896
Old Colony—Stock.	217	....	100	6,733,800	3	J. & J.	Boston, Office.	Jan. 1, 1877
Bonds.	....	1867	1,000	1,450,000	7	F. & A.	do	Aug., 1877
Bonds.	....	1871	500 &c.	265,500	....	F. & A.	do	Aug. 1, 1881
Bonds.	....	1874	1,000	1,692,000	....	M. & S.	do	March, 1894
Bonds.	....	1875	....	500,000	6	J. & D.	do	June 1, 1895
Bonds.	....	1876	....	1,000,000	6	....	do	1886

balance for third and fourth track, &c. In 1875-6 the Company lost nearly \$1,000,000 on gross receipts, and saved \$1,603,857 on cost of maintaining road and machinery, as compared with 1874-5. The Harlem Railroad was leased April, 1873. The following is a comparison for five years:

	Gross Receipts.	Net Receipts.	Cost of road and equipm't.	Funded Debt.
1875-6.	\$23,046,588	\$11,922,417	\$49,491,263	\$97,832,811
1874-5.	\$19,027,218	\$11,765,111	\$40,003,667	\$96,355,774
1873-4.	\$31,690,386	\$13,262,089	\$34,484,742	\$92,596,503
1872-3.	\$29,126,851	\$11,481,863	\$27,725,533	\$78,014,954
1871-2.	\$25,580,675	\$9,134,239	\$16,496,020	\$63,299,924

(V. 22, p. 41, 591; V. 23, p. 329, 598.)

N. Y. City Elevated.—Securities admitted to N. Y. Stock Board Jan., 1877. (V. 24, p. 41.)

New York & Harlem.—Gross earnings 1873-4, \$2,856,525; operating expenses, \$1,719,334; net earnings, \$1,137,141. Leased to New York Central at 8 per cent per annum (payable J. & J.) on stock, and interest on bonds. The Fourth Avenue horse-railroad and real estate was retained. The extra dividend April, 1876, was from profits of city line.

New York, Housatonic & Northern.—Foreclosure pending. (V. 21, p. 549; V. 23, p. 549.)

New York, Kingston & Syracuse.—Includes old Rondout & Oswego. Sold in foreclosure May 2, 1875, for \$750,000. (V. 19, p. 366, 533; V. 20, p. 242, 314, 453, 615; V. 21, p. 160.)

New York & New England.—This was formerly Boston Hartf. & Erie. The road was operated by the trustees of the Berdell mortgage for several years, and conveyed to the new company in July, 1875. See report in V. 23, p. 375. Net income, 1875-6, \$263,012. The balance sheet, Sept. 30, 1876, gives stock issued \$5,685,000, and Berdell bonds not yet exchanged \$14,315,000. Mortgage bonds due 1905, \$316,000. (V. 21, p. 31, 207, 533, 570; V. 23, p. 279, 500, 575.)

New York, New Haven & Hartford.—Net income 1875-76, \$1,747,621, against \$1,812,125 in 1874-5. (V. 20, p. 62; V. 22, p. 15; V. 23, p. 500; V. 24, p. 63.)

New York & Oswego Midland.—Interest in default since 1873. Receivers' certificates have been issued, and the floating debt, Sept. 30, 1875, was \$6,411,069. Last funding plan V. 21, p. 278. Decree of foreclosure made Oct. 2, 1876. (V. 21, p. 40, 64, 186; V. 22, p. 352, 447; V. 23, p. 238, 329, 354, 526, 549, 581, 612.)

New York, Providence & Boston.—Annual report for fiscal year ending Sept. 1, 1876, showed net earnings \$461,201, leaving a surplus of \$96,051 above interest and dividend payments. Full report V. 21, p. 464; V. 23, p. 621.

North Carolina.—Leased September, 1871, to Richmond & Danville Railroad at \$261,000 per annum. In March, 1875, the gauge was changed. Dividends of 6 per cent. are paid on stock, of which the State of North Carolina holds \$3,000,000. (Vol. 16, p. 653; V. 17, p. 155, 218; V. 20, p. 267; V. 21, p. 393.)

Northeastern, S. C.—Gross earnings in 1875-6, \$382,273; net, \$161,813. Report V. 24, p. 88.)

North Pennsylvania.—Gross receipts in year 1875-6, \$1,675,865; net, \$786,519; surplus above interest, \$325,403. (V. 22, p. 134; V. 24, p. 62.)

Northern Central.—The annual report for 1875 in CHRONICLE, V. 22, p. 278, shows gross earnings, \$1,926,247; expenses, \$3,362,123; net, \$1,564,124. The total net income was \$1,706,639, of which \$1,247,176 was paid for interest and rentals, leaving net income, \$459,463, equal to 7.86-100 per cent upon the capital stock of the company. The 5 per cent \$3,000,000 mortgage is to exchange for incomes of 1872. (V. 20, p. 267, 336, 355; V. 22, p. 257.)

Northern New Hampshire.—Net income fiscal year 1875-6 was \$120,810. (V. 22, p. 565.)

Northern of New Jersey.—Operated by Erie at 35 per cent of gross earnings, which in 1875 were \$278,991. (V. 20, p. 488.)

Northern Pacific.—Sold Aug. 12, 1875, for \$100,000, and pref. stock is issued to bondholders at the rate of \$1,400 for each \$1,000 bond, and this includes the interest funded to July, 1878. This stock is exchangeable for land at its par value. To Sept., 1876, \$25,000,000 of bonds had been so exchanged, leaving about \$5,000,000 yet out. (V. 22, p. 135, 159, 209; V. 23, p. 225, 330, 401; V. 24, p. 40.)

Norwich & Worcester.—Leased February, 1869, to Boston, Hartford & Erie for 100 years at 10 per cent per annum on cost. Dividends paid of 10 per cent per annum. Gross receipts in 1875-6, \$728,030; net, \$311,965. (V. 21, p. 590; V. 23, p. 548.)

Ogdensburg & Lake Champlain.—Leased in March, 1870, for twenty years to the Vermont Central, but lessee failed to pay rent, and receiver was appointed October, 1875. (V. 23, p. 279, 336, 500.)

Ohio & Mississippi.—There are also \$97,000 of old 1st mortgage 7s, W. Div., yet out. The annual report to June 30, 1876, was given in V. 23, pp. 301, 377. Gross earnings were \$3,323,032; expenses, \$2,539,725; net earnings, \$342,305. The company purchased the Springfield Road, March, 1875, for \$2,000,000 in bonds secured on that road, and with privilege of funding coupons to Nov., 1877; of the same mortgage bonds \$1,000,000 more were reserved for improvements. November 17, 1876, the President, Daniel Torrance, and Mr. John King, of the Baltimore & Ohio, were appointed receivers. Interest on 1st mortgage was passed January, 1877. (V. 22, p. 111; V. 23, p. 301, 347, 377, 526, 519, 599; V. 24, p. 64, 89, 136, 158.)

Oil Creek & Allegheny River.—Sold in foreclosure consol. mortgage, Dec. 29, 1875, for \$100,000. New organization made Jan., 1876, as Pitts. Titusv. & Buff. RR. (V. 21, p. 40, 302; V. 22, p. 16, 135, 279, 399.)

Old Colony.—There are \$32,000 5 per cent bonds due 1884. Net income over operating expenses, \$754,053 in 1875-6, against \$774,388 in 1874-5. (V. 23, p. 86, 500.)

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DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding.	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
					Rate per Cent.	When Payable.	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								Stocks—Last Dividend.
<i>Omaha & Northwestern</i> —Land grant gold bonds...	40	1871	\$1,000	\$16,000 p.m.	7.30 g.	J. & J.	N. Y., Kountze Bros.	Jan., 1901
<i>Orange & Newark</i> —1st mortgage...	9	....	....	546,000	6	M. & N.	Newark, Office.	....
<i>Oregon & California</i> —1st mortgage...	200	....	....	10,950,000	7 g.	A. & O.	Frankford O. M.	....
<i>Oswego & Rome</i> —1st mortgage guaranteed...	28½	1865	1,000	350,000	7	M. & N.	N. Y., Farmers' L. & T. Co.	May, 1915
Income mortgage bonds...	....	1866	1,000	200,000	7	F. & A.	do do	Feb., 1891
<i>Oswego & Syracuse</i> —Stock, 9 per cent guar...	35	....	50	1,320,400	4½	F. & A.	N. Y., Del., L. & W. RR.	Feb., 1877
Mortgage bonds...	35	58&64	500 &c.	124,000	7	M. & N.	do do	1880 & 1885
<i>Owensboro & Russellville</i> —1st mortgage...	36	1872	500 &c.	1,500,000	8	F. & A.	N. Y., Imp. & Trad. N.B.	Feb. 1, 1892
<i>Paducah & Memphis</i> —1st mortgage, gold...	115	....	....	1,541,000	....	....	....	....
<i>Panama</i> —Stock...	47	....	100	7,000,000	3	Q.—J.	New York, Office.	Jan. 15, 1877
General mortgage, sterling...	47	1867	£200	2,794,000	7 g.	A. & O.	London.	Oct. 10, 1897
<i>Paris & Danville</i> —1st mortgage, gold, sinking fund...	105	1873	1,000	2,500,000	7	J. & J.	New York, Office.	Jan. 1, 1903
<i>Paris & Decatur</i> , (Ills.)—1st mort., g'd, sink. f'd...	75	1872	500	1,200,000	7 g.	J. & J.	New York and London.	July 1, 1892
<i>Pateron & Newark</i> —1st mort., guar. by Erie...	12	1868	500 &c.	500,000	7	F. & A.	N. Y., Erie Railway Co.	Jan. 1, 1878
<i>Pekin, Lincoln & Decatur</i> —1st mortgage...	67	1871	1,000	1,076,000	7	F. & A.	N. Y., T. W. & W. RR.	Feb., 1900
<i>Peninsular</i> (Mich.)—1st mort., gold, sink. fund...	166	69.70	....	3,800,000	7 g.	M. & N.	New York.	May 1889 to '90
<i>Pennsylvania</i> —Stock...	869	....	50	68,870,200	2	Q.—F.	Philadelphia, Office.	Feb. 27, 1877
1st mortgage...	355	....	1,000	4,970,000	6	J. & J.	do do	Jan., 1880
Gen. M., Ph. to Pitts., coup., J. & J.; reg., A. & O.	....	1870	1,000	19,999,760	6	Q.—J.	Philadelphia, Office.	1910
State lien (pay'ble in annual inst'm'ts of \$160,000)	....	....	....	5,007,360	5	A. & O.	do do	Annually.
Consol. M., coup. J. & D., & reg. Q.—M. (s. f. 1 p. c.)	....	1873	1,000	29,250,000	6	Q.—M.	Philadelphia & London.	June 15, 1905
Navy Yard bonds, reg.	....	1875	....	....	6	J. & J.	Philadelphia, Office.	1881
<i>Pennsylvania Co.</i> —Common stock...	....	....	50	3,000,000	....	....	....	....
Preferred stock...	....	....	50	8,000,000	3	A. & O.	Pittsburgh Co.'s Office.	Oct., 1873
1st mortgage, gold, (held by Pennsylvania RR.)	....	1873	1,000	7,096,000	7 g.	F. & A.	Philadelphia.	1903
<i>Pennsylvania & Delaware</i> —1st mortgage...	44	1873	....	1,083,000	7	F. & A.	Philadelphia, Office.	1903
2d mortgage...	44	1873	....	519,000	7	A. & O.	do do	1903
<i>Pennsylvania & New York</i> —1st mort., guaran...	105	1866	1,000	1,500,000	7	J. & D.	Phila., B'k N. America.	June 1, 1896
1st mortgage, guaranteed...	105	1866	1,000	1,500,000	7	J. & D.	do do	June, 1906
<i>Peoria & Bureau Valley</i> —Stock...	46	....	100	1,200,000	4	F. & A.	N. Y., Chic., R. I. & Pac.	Feb., 1877
<i>Peoria, Pekin & Jacksonville</i> —1st mortgage...	83	1864	500 &c.	1,000,000	7	J. & J.	N. Y., Imp. & Trad. B'k.	July 1, 1894
2d mortgage...	83	....	....	1,000,000	7	....	....	....
<i>Peoria & Rock I.</i> —1st mort. (after \$150,000 10s)	90½	1870	1,000	1,500,000	7 g.	F. & A.	New York and London.	Feb., 1900
<i>Perkiomen</i> —1st mortgage...	18	1867	100	621,000	6	A. & O.	Phila., 227 S. 4th st.	Apr. 1, 1897
Consol. mort., gold, guar. P. & R., (sink. fund)	....	1873	1,000	1,200,000	6 g.	J. & D.	do do	June 1, 1913
<i>Petersburg</i> —Stock...	82	....	100	1,324,200	3	J. & J.	....	Jan., 1872
1st mort. bonds (payable \$25,000 yearly)	82	....	....	500,000	8	J. & J.	N. Y., Lancaster, B. & Co.	Jan., 1879-'98
2d mortgage...	82	....	....	300,000	8	....	do do	1902
<i>Philadelphia & Ball. Central</i> —1st mort. (Pa.)	36	1859	100 &c.	800,000	7	J. & J.	Philadelphia, Office.	Jan., 1879
2d mortgage (Pa.)	36	1869	100 &c.	400,000	7	J. & J.	do do	Jan., 1900
1st mortgage (Md.)	10	1866	100 &c.	300,000	6	J. & J.	do do	Oct., 1891
<i>Philadelphia & Erie</i> —Stock, common...	287	....	50	6,048,700	....	....	....	....
Preferred stock...	....	....	50	2,400,000	4	J. & J.	Philadelphia, Pa. RR.	....
1st mortgage, Sunbury & Erie...	40	1857	1,000	1,000,000	7	A. & O.	do do	Oct. 1, 1877
1st mortgage...	287	1861	1,000	5,000,000	6	A. & O.	Phila., Pa. Life & T. Co.	March 31, 1881
2d mortgage...	287	1868	1,000	3,000,000	7	J. & J.	do do	July 1, 1888
2d mort., gold (for \$20,000,000), guar by P. R.	287	1869	1,000	8,680,000	6 g.	J. & J.	Philadelphia & London.	July, 1920
<i>Philadelphia & Reading</i> —Stock, common...	....	....	50	32,725,775	2½	Q.—J.	Philadelphia, Office.	Jan. 25, 1876
Preferred stock...	....	....	50	1,551,800	3½	Q.—J.	do do	July 25, 1876
Mortgage loans inconvertible...	....	1843-9	....	1,510,500	6	J. & J.	do do	1880
Loan mortgage, convertible...	....	1857	1,000	79,500	6	J. & J.	do do	1886
do do sterling...	....	1836	....	182,400	5 g.	J. & J.	London.	1880
do do do...	....	1836	....	967,200	6	J. & J.	do do	1880
East Pennsylvania 1st mort., sinking fund...	....	....	1,000	495,900	7	M. & S.	Philadelphia, Office.	1888
Loan mortgage, sterling...	....	1836	....	134,400	....	I. & J.	London.	1877
Loan debenture...	....	1868	....	1,133,900	....	J. & J.	Philadelphia, Office.	1893
Loan mortgage...	....	1868	....	2,700,000	7	A. & O.	do do	1893
Consolidated mort., dollar loan, coupon or reg.	....	1871	....	10,688,000	7	J. & D.	do do	June, 1911
do do gold, dollar or sterling...	....	1871	....	7,000,000	6 g.	J. & D.	Philadelphia & London.	June, 1911
do do dollar loan, gold, coup. or reg.	....	1871	....	963,000	6 g.	J. & D.	Philadelphia, Office.	June, 1911
Debenture loan (convertible 1876-92)...	....	1873	....	10,500,000	7	J. & J.	do do	Jan. 1, 1893
Improvem't mort. (dollar or sterling) sink'g fund...	745	1873	1,000	9,364,000	6	A. & O.	Philadelphia or London	Oct. 1, 1897
Gen. mort., \$ and £ (sink. fund 1 p. c. yearly)...	750	1874	1,000	19,686,000	6 g.	J. & J.	London & Philadelphia.	July 1, 1908
Coal & Iron Co., guar. mort. (for \$30,000,000)...	....	1872	1,000	13,413,500	7	Various	do do	1892
<i>Philadelphia & Trenton</i> —Stock...	26	....	100	1,259,100	2½	Q.—J.	Philadelphia, Office.	Jan. 10, 1877
<i>Philadelphia, Germantown & Norristown</i> —Stock...	20	....	50	2,231,900	3	Q.—M.	Phila., Treasurer of Co.	Dec. 3, 1876
<i>Philadelphia, Wilmington & Baltimore</i> —Stock...	100	....	50	11,536,250	4	J. & J.	Philadelphia & Boston.	Jan. 2, 1877
1st mortgage, convertible...	98	1858	500	290,000	6	J. & J.	do do	July, 1884
Plain bonds, loan...	....	1867	1,000	1,000,000	6	A. & O.	do do	April, 1887
do do do...	....	1872-4	1,000	700,000	6	A. & O.	Philadelphia, Co.'s Office	Oct. 1, 1892
do do do...	....	1875	1,000	839,000	6	A. & O.	do do	April 1, 1900
<i>Pittsb. & Connellsville</i> —1st mortgage...	149	1868	1,000	4,000,000	7	J. & J.	Balt., Balt. & Ohio RR.	July, 1898
1st do Turtle Creek division...	10	1859	100 &c.	326,600	6	F. & A.	Pittsb., First Nat. Bank	Aug. 1, 1882
Consol. mort., guar. B. & O. (s. f. £7,200 pr. yr.)	149	1876	£200	6,500,000	6 g.	J. & J.	London, J.S. Morgan & Co	Jan. 1, 1926
<i>Pitts., C. & St. L.</i> —1st m., cons. (for \$10,000,000)...	200	1863	1,000	6,222,000	7	F. & A.	Phila., Pa. RR. Office.	Aug. 1, 1900
2d mortgage...	200	1873	1,000	5,000,000	7	A. & O.	do do	April 1, 1913
1st mortgage, Steubenville & Ind., reorganized...	117	1864	1,000	3,000,000	6	M'thly	N. Y. Agent, 57 B'way.	May, 1881
Col. & Newark Division bonds...	33	1864	1,000	775,000	7	J. & J.	Phila., Pa. RR. Office.	Jan., 1890

Omaha & Northwest.—Passed interest 1874. Some bonds and coup's exchanged for lands. (V. 22, p. 79; V. 23, p. 175.)

Oregon & California.—Bonds nearly all placed in Germany. After default in 1873, proposition offered by Ben. Holladay, President. (See V. 19, p. 480; V. 22, p. 375.)

Oswego & Rome.—Operated by the Rome, Watertown & Ogdensburg at 8 per cent on \$300,000 stock, and interest on first mortgage bonds.

Oswego & Syracuse.—Leased to Del. Lack. & West. for interest on bonds and 9 per cent on stock.

Owensboro & Russellville.—Now Evansville, Owensboro & Nashville. To be sold in foreclosure.

Paducah & Memphis.—Foreclosure proceedings pending and sale ordered. (V. 21, p. 110; V. 22, p. 283; V. 23, p. 576; V. 24, p. 40.)

Panama.—A steamship line lately started. (V. 20, p. 358; V. 21, p. 207, 231, 489; V. 22, p. 88, 233, 247, 305, 352, 368; V. 23, p. 500.)

Paris & Danville.—Of these bonds, \$450,000 were given for coal mines at Danville, which are covered (1,230 acres) by the mortgage. (V. 21, p. 186, 297; V. 24, p. 17.)

Paris & Decatur.—Consolidation. Now Illinois Midland. (V. 19, p. 351; V. 21, p. 613.)

Pateron & Newark.—Lately operated by Erie. Stock is \$250,000.

Pekin, Lincoln & Decatur.—Leased to Toledo, Wabash & Western. Sold in foreclosure June 10, 1876, and reorganized. (V. 22, p. 217; V. 23, p. 101.)

Peninsular.—There is also a second mortgage for \$540,000. Defaulted May 1, 1872. Coupons unfunded. Consolidated with Port Huron & L. M. July, 1873. (V. 17, p. 155, 650, 763.)

Pennsylvania.—The report for '75 is given in V. 23, p. 253, 447. In May, '75, the dividend was changed to the rate of 8 per cent per annum. The direct funded debt of the company is \$59,001,000; in 1874 the liability as a guarantor of principal and interest was on \$33,933,600 bonds; annual liability additional, on guarantees of interest or rentals, \$13,892,319.

On all operations east of Pittsburg, in 1875, the report shows a net surplus of \$1,034,929 over all payments, including dividends. The following is a comparison for four years on main line and branches in Pennsylvania:

	Gross Earnings.	Net Earnings.	Total Stock and Debt.
1875	\$20,493,251	\$3,147,338	\$123,096,560
1874	22,642,371	9,396,924	113,010,000
1873	24,886,009	9,445,704	105,784,075
1872	22,012,525	8,247,852	82,589,537

—The *Pennsylvania Company* is a corporation distinct from the *Pennsylvania Railroad*, formed to operate all the leased lines west of Pittsburg. The stock is owned by the *Penn. Railroad*. The financial agent in London is the Joint Stock Bank. (V. 18, p. 192, 283, 350, 504, 584, 630; V. 19, p. 377, 471, 504; V. 20, p. 16, 86, 267, 314, 425; V. 21, p. 130, 361, 458, 592; V. 22, p. 253; V. 23, p. 16.)

Pennsylvania & Delaware.—The lease of this road to the *Pennsylvania Railroad* was ratified in 1874. Previously operated under temporary lease.

Pennsylvania & New York.—Operated in close connection with the *Lehigh Valley*. Net earnings 1875-6, \$698,101. Dividend of 10 per cent paid on preferred stock of \$3,500,000; common stock is \$1,061,700. (V. 24, p. 110.)

Peoria & Bureau Valley.—Leased perpetually to Chicago, Rock Island & Pacific at \$125,000 per year.

Peoria, Pekin & Jacksonville.—In year ending June 30, 1874, net earnings, \$60,261.

Peoria & Rock Island.—To be sold in foreclosure. Decree entered. There are old 10 per cent bonds of \$150,000. (V. 21, p. 141, 616; V. 21, p. 159, 319, 535; V. 22, p. 56, 344, 463; V. 28, p. 617; V. 24, p. 64.)

Perkiomen.—Leased to Philadelphia & Reading.

Petersburg.—Gross earnings 1874, \$240,145; net, \$103,373. (Vol. 19, p. 351; V. 20, p. 592; V. 21, p. 64, 372; V. 22, p. 135.)

Philadelphia & Baltimore Central.—Operated for some time past, in Pennsylvania by trustees of first mortgage bondholders. Phil., Wil. & Balt. largely interested. (V. 23, p. 526.)

Philadelphia & Erie.—Leased February, 1862, for 999 years to Penn. Railroad, but without any guarantee of bonds. Gross earnings, 1875, \$3,365,897; net earnings, \$1,137,413. The Penn. Railroad is creditor \$231,244. (V. 22, p. 206; V. 24, p. 136.)

Philadelphia & Reading.—The report for 1875-6, is given at length in V. 24, p. 38. President Gowan reviews the year 1876, and gives the facts bearing upon the Company's financial condition and prospects. The trustees of the general mortgage hold the mortgage of the Coal & Iron Co. A comparison of statistics for three years is as follows:

	1873-4.	1874-5.	1875-6.
Gross earnings...	\$14,452,121	\$12,660,927	\$13,227,511
Op. expenses.....	8,731,916	8,130,159	8,510,360

Net earnings.... \$5,720,205 \$4,530,768 \$3,717,161
Funded debt..... 58,155,138 57,734,111

—(V. 20, p. 358; V. 21, p. 453; V. 22, p. 109; V. 23, p. 40, 452; V. 24, p. 33.)

Philadelphia & Trenton.—Leased to Pennsylvania Railroad with United New Jersey companies at 10 per cent on stock.

Philadelphia, Germantown & Norristown.—Leased for 999 years to Philadelphia & Reading at 12 per cent on stock.

Philadelphia, Wilmington & Baltimore.—Net earnings, year ending Oct. 31, 1876, \$1,606,099, leaving a surplus income of \$256,774 above payment of all expenses and 8 per cent dividends. Last annual report in V. 24, p. 88.

Pittsburg & Connellsville.—On Jan. 1, 1876, a transfer was made by City of Baltimore to Balt. & O. RR. for \$1,000,000, and the consol. mortgage made for \$2,200,000, and guaranteed by B. & O. Net earnings 1875-6, \$529,674. (V. 24, p. 135.)

Pittsburg, Cincinnati & St. Louis.—This company leases several roads and is itself controlled by the Pennsylvania Co., which holds a majority of the capital stock. Common stock, \$2,508,700; 1st pref., \$2,928,600; 2d pref., \$3,000,000. Net earnings, 1875, \$733,962. Annual report, 1875, V. 23, p. 519; V. 24, p. 264.

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.		Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding.	INTEREST OR DIVIDENDS.			Roads—Principal, when Due. Stocks—Last Dividend.
For explanation of column headings, &c., see notes at the head of first page of tables.						Rate per Cent.	When Payable	Where Payable, and by Whom.	
Pittsburg, Ft. Wayne & Chicago—Stock, guar.		468	1871	\$100	\$19,714,285	1 3/4	Q. & J.	N. Y., Winslow, L. & Co.	Jan. 2, 1877
Special improvement stock, guaranteed.		468	1871	100	4,333,948	1 3/4	Q. & J.	do do	Jan. 2, 1877
1st mortgage (series A).		468	1862	500 &c.	875,000	7	J. & J.	do do	July 1, 1912
1st do do B.		468	1862	500 &c.	875,000	7	F. & A.	do do	July 1, 1912
1st do do C.		468	1862	500 &c.	875,000	7	M. & S.	do do	July 1, 1912
1st do do D.		468	1862	500 &c.	875,000	7	A. & O.	do do	July 1, 1912
1st do do E.		468	1862	500 &c.	875,000	7	M. & N.	do do	July 1, 1912
1st do do F.		468	1862	500 &c.	875,000	7	J. & D.	do do	July 1, 1912
2d do do G.		468	1862	500 &c.	860,000	7	J. & J.	do do	July 1, 1912
2d do do H.		468	1862	500 &c.	860,000	7	F. & A.	do do	July 1, 1912
2d do do I.		468	1862	500 &c.	860,000	7	M. & S.	do do	July 1, 1912
2d do do K.		468	1862	500 &c.	860,000	7	A. & O.	do do	July 1, 1912
2d do do L.		468	1863	500 &c.	860,000	7	M. & N.	do do	July 1, 1912
2d do do M.		468	1862	500 &c.	860,000	7	J. & D.	do do	July 1, 1912
3d do		468	1862	500 &c.	860,000	7	A. & O.	do do	July 1, 1912
Pittsburg, Ft. Wayne & Chic. construction bonds.		1857	1,000	100,000	100,000	7	J. & J.	N. Y., Winslow, L. & Co.	Jan. 1, 1887
Equipment bonds (renewed).		1874	1,000	1,000,000	1,000,000	8	M. & S.	do do	Mch. 1, 1884
Pittsb., Va. & Charleston—1st mortgage, gold.		167 1/2	1871	1,000	1,000,000	7 g.	J. & J.	Philadelphia.	July 1, 1901
Plymouth, Kank. & Pac.—1st m. (\$3,600,000)		66	1869	1,000	20,000 p. m.	7 g.	M. & N.	New York.	May 1, 1899
Port Huron & L. Mich.—1st mort., traf. guar.		62	1870	1,000	1,800,000	7 g.	J. & J.	New York.	Jan., 1900
Portland & Ogdensb.—1st mort., E. D., gold.		62	1870	1,000	800,000	6 g.	M. & N.	Boston, First Nat. Bank	Nov., 1901
New mortgage (for \$3,300,000).		116	1871	100 &c.	1,124,000	6 g.	M. & N.	do do	May, 1891
1st mortgage, Vermont Div., gold.		52 1/2	1867-9	500 &c.	2,300,000	6 g.	M. & N.	New York and Boston.	July 1, 1887
Portl. & Rochester—1st mort., s. f. (Portl. loan) "A".		52 1/2	1870	500 &c.	700,000	6	J. & J.	Boston, Columbian B'k.	Oct. 1, 1897
1st mortgage, equal lien.		52 1/2	1871	500 &c.	350,000	7	A. & O.	do do	Sept. 1, 1891
2d (Portland loan) sinking fund, "B".		52 1/2	1871	500 &c.	450,000	6	Various	do do	Jan. 1, 1877
Portland, Saco & Portsmouth—Stock.		52	1876	100	1,500,000	3	J. & J.	Boston, Office.	Nov. 1, 1889
1st mortgage, gold.		111 3/4	1869	1,000	500,000	6 g.	M. & N.	do do	July 15, 1873
Port Royal (S. C.)—1st mortgage, convertible, gold.		71	1872	100	2,500,000	7 g.	J. & J.	Bost., Eastern RR. Co.	Dec. 1, 1892
Portsmouth, Gt. Falls & Conway—Stock.		71	1872	500 &c.	770,000	6	J. & D.	do do	Jan. 1, 1877
Bonds (not mort.) guaranteed by Eastern RR.		67	1870	100	486,000	4	J. & J.	Providence, Office.	July 1, 1880
Providence & Worcester—Stock.		44	1870	1,000	2,000,000	6	J. & J.	do do	Mch. 1, 1882
Mortgage bonds.		50	1862	100 &c.	500,000	7	M. & S.	N. Y., Union Nat. Bank.	June, 1884
Reading & Columbia—1st mortgage, coupon.		50	1864	1,000	650,000	7	J. & D.	Columbia, First Nat. B'k	Jan. 1, 1877
2d mortgage, coupon.		50	1864	1,000	350,000	7	J. & D.	do do	Nov., 1921
Reading & Lehigh—1st mortgage.		181	1871	100	1,500,000	4	J. & J.	N. Y., Nat. B'k Com'ree.	1880
Rensselaer & Saratoga—Stock.		181	1871	1,000	7,000,000	7	M. & N.	N. Y., Del. & H. Canal Co.	Jan. 1, 1875
1st mortgage, consolidated (for \$2,000,000).		142	1871	100	1,925,000	6	J. & J.	do do	1875 to '90
Richmond & Danville—Stock.		10	1874	100	4,000,000	6	J. & J.	Richmond, Office.	1888
State sinking fund loan.		49	1873	100	508,486	6	J. & J.	do do	1888
Bonds, guaranteed by State.		29	1873	100	157,800	6	M. & N.	N. Y., City Nat. Bank.	1888
Consolidated mortgage, coupon or registered.		142	1874	100	1,768,500	6 g.	-----	do do	1888
New general mort., gold (for \$6,000,000).		49	1873	100	1,092,000	6 g.	A. & O.	New York or Richmond	1875
Piedmont branch, 1st mortgage.		29	1873	100	500,000	6-70	J. & J.	London.	1875
Northwestern, N. C., 1st mort., guar.		29	1873	100	500,000	6 g.	Various	Richmond, Office.	1881-'90
Rich'd, Fredericksburg & Potomac—Bonds, ster.		23	1870	1,000	67,778	6 g.	J. & J.	do do	1880 to '86
Dollar loan.		23	1870	1,000	299,917	6 g.	A. & O.	Richmond, Office.	May 1, 1915
Coupon bonds of 1881.		23	1870	1,000	450,000	8	J. & J.	do do	July 15, 1875
Richmond & Petersburg—1st mortgage coupon.		218	1875	100	175,000	7	M. & N.	do do	Sept. 1, 1880
New mortgage.		97	1855	100 &c.	31,000	7	J. & J.	N. Y., Farm. L. & T. Co.	Dec. 1, 1891
Rome, Watertown & Ogdensburg—Stock.		190	1861	500 &c.	3,147,600	7	M. & S.	do do	Jan. 1, 1892
1st sinking fund mort., Wat. & R.		190	1872	1,000	799,900	7	J. & D.	do do	July 1, 1904
General mortgage, sinking fund.		190	1872	1,000	1,200,500	7	J. & J.	do do	Feb. 2, 1875
2d mortgage.		360	1874	1,000	1,000,000	7	A. & O.	do do	May 1, 1880
Consol. mort., convert. till July, '79, coup.		120	1870	100	3,000,000	7	F. & A.	do do	Sept. 1, 1880
Rutland—Stock, common.		120	1870	100	2,479,700	3 1/2	M. & N.	Boston, Treasurer.	Nov. 1, 1902
Preferred stock.		120	1870	100 &c.	4,168,700	8	M. & S.	do do	Aug., 1899
Equipment mortgage bonds.		120	1872	100 &c.	500,000	8	M. & N.	do do	May 15, 1900
do do		120	1872	100 &c.	500,000	8	M. & N.	do do	July 6, 1874
New general mortgage.		112	1869	500 &c.	1,212,000	8 g.	F. & A.	N. Y., Office 12 Wall st.	1894
St. Joseph & Denver City—1st m. gold, E. div.		170	1870	100 &c.	1,500,000	8 g.	F. & A.	do do	1894
1st mortgage, Western division, land grant.		266	1870	100	5,500,000	8 g.	F. & A.	do do	1894
St. Louis, Alton & Terre Haute—Stock.		1864	1,000	2,300,000	3	J. & J.	N. Y., Office 12 Wall st.	1894	
Preferred stock (7 per cent yearly, cumulative).		1864	1,000	2,468,400	7	A. & O.	do do	1894	
1st mortgage (series A) sinking fund.		1864	500 &c.	1,100,000	7	F. & A.	do do	1894	
1st mortgage (series B) sinking fund.		1864	1,000	1,100,000	7	M. & N.	do do	1894	
2d mortgage, preferred (series C).		1864	1,000	1,400,000	7	M. & N.	do do	1894	
2d mortgage, preferred (series D).		1864	1,000	1,400,000	7	M. & N.	do do	1894	
2d mortgage, income.		1864	500 &c.	1,700,000	7	M. & S.	do do	1880	
Equipment mortgage.		1870	1,000	300,000	10	M. & S.	do do	1880	
St. Louis, Iron Mountain & Southern—Stock.		686	1867	100	19,479,653	7	F. & A.	N. Y., Office 20 Nassau st	Aug. 1, 1892
1st mortgage, coupon.		210	1872	1,000	4,000,000	7 g.	M. & N.	New York or London.	May 1, 1897
2d mortgage, gold, coupon, may be registered.		686	1874	1,000	5,927,000	7 g.	A. & O.	do do	April 1, 1914
Cons. M. gold (s. f. after 1880), coup., may be reg.		100	1870	1,000	1,617,000	7 g.	J. & D.	New York, Co.'s Office.	June 1, 1897
Arkansas Branch, 1st mortgage, gold, land grant		72	1872	1,000	2,500,000	7 g.	J. & D.	do do	June 1, 1897
Cairo Ark. & Texas, 1st mort., gold, coup or reg.		300	1870	1,000	1,500,000	7 g.	J. & J.	do do	Jan. 1, 1891
Cairo & Fulton, 1st mort., gold, or road and land		582	1865	100	8,000,000	7 g.	J. & J.	do do	Jan. 1, 1891
St. L. Kansas City & N.—Stock (\$12,000,000 pref.)		354	1874	1,000	24,000,000	7	J. & J.	N. Y., Nat Bk of Com'ree	July 1, 1895
1st mortgage (North Missouri).		354	1874	1,000	6,000,000	7	M. & S.	do do	Sept. 1, 1904
Real estate and railway 2d mort. (for \$3,000,000)		354	1874	1,000	1,000,000	7	M. & S.	do do	Sept. 1, 1904

Pittsburg, Fort Wayne & Chicago.—This road was leased July, 1869, for 999 years, to Pennsylvania Railroad, at a rental equivalent to interest, sinking fund of debt, and 7 per cent on \$19,714,286 stock, which was increased at that time from \$11,500,000. The lease was transferred subsequently to the Pennsylvania Company. The lessees to keep the road in repair, and also pay taxes, expenses, etc. Pittsburg, Fort Wayne & Chicago leases the Newcastle & Beaver Valley and the Lawrence roads; which in turn are leased again by Pennsylvania Company. New stock of \$4,100,000, issued to Penn. Railroad for improvements, &c., is under article 16 of lease; guaranty on old stock not affected. Net earnings, 1875, \$3,273,398. Sinking fund for bonds, \$1,763,850. (V. 22, p. 5 & 8.)

Pittsburg Virginia & Charleston.—Of these bonds the Pennsylvania Railroad owns \$500,000.

Plymouth, Kankakee & Pacific.—In foreclosure. V. 19, p. 120; V. 20, p. 314, 491; V. 21, p. 372.)

Port Huron & Lake Michigan.—This forms part of the Chicago & Lake Huron consolidation, with Peninsular of Michigan. Interest was in default Nov., 1873, and foreclosure is pending. (V. 20, p. 357; V. 22, p. 375.)

Portland & Ogdensburg.—The two divisions were consolidated March 1875 as one company, and a mortgage of \$8,000,000 on whole line proposed. In March, 1876, Co. passed the interest on Portland city bonds. (V. 21, p. 130, 396, 613; V. 22, p. 182; V. 23, p. 304, 448; V. 23, p. 86.)

Portland & Rochester.—Net earnings year ending August 31, 1875, \$33,652. Interest in default. (V. 23, p. 354, 377.)

Portland, Saco & Portsmouth.—Leased March 18, 1871, to Eastern Mass. Railroad for 99 years at 10 per cent per annum; modified Dec., 1875, to 6 per cent for two years. (V. 21, p. 372, 434, 592; V. 22, p. 563.)

Port Royal.—The Georgia Railroad guarantees \$500,000 of these bonds; decree of sale in foreclo-

sure has been entered. (V. 20, p. 291, 433; V. 21, p. 78; V. 22, p. 591; V. 23, p. 526; V. 24, p. 90, 136.)

Portsmouth, Great Falls & Conway.—Opened in 1872, and is leased by Eastern Railroad, Massachusetts.

Providence & Worcester.—Net earnings year ending September 30, 1876, \$220,101; floating debt, \$1,490,000. (V. 21, p. 590; V. 23, p. 548)

Reading & Columbia.—This road is operated and controlled by the Philadelphia & Reading Railroad. Floating debt, \$1,093,494.

Reading & Lehigh.—This was the Berks County road; sold out, and leased to Philadelphia & Reading, March, 1875, for 99 years. (V. 21, p. 63, 267.)

Rensselaer & Saratoga.—Leased May 1, 1871, to Delaware & Hudson Canal Company, which pays interest on bonds and 8 per cent on stock. In 1872-3 the net surplus to lessee was \$204,597. (V. 20, p. 244.)

Richmond & Danville.—Gross earnings 1874-5, \$923,057; net, \$323,447. This company leases the North Carolina Railroad and the Piedmont Railroad, and forms a through route with the Atlanta & Richmond Air-Line. The Penn. Railroad owned \$600,000 stock of the Richmond & Danville, and took \$1,000,000 of the new bonds at 80. (V. 20, p. 8, 291, 568; V. 21, p. 614; V. 22, p. 180.)

Richmond, Fredericksburg & Potomac.—Gross earnings 1875-76, \$367,969; expenses, \$177,793; net earnings, \$190,175. (V. 21, p. 612; V. 23, p. 621.)

Richmond & Petersburg.—Gross earnings year ending Sept. 30, 1876, \$137,407; net, \$60,094. (V. 22, p. 15; V. 24, p. 62.)

Rome, Watertown & Ogdensburg.—The last report, in V. 22, p. 493, shows gross earnings in 1875 of \$1,167,824; expenses, \$885,585; net earnings, \$282,239. The Lake Ontario Shore Road has been consolidated with the Rome, Watertown & Ogdensburg, and is in progress to Niagara. (V. 19, p. 169; V. 20, p. 8, 163, 311; V. 21, p. 442; V. 22, p. 493.)

Rutland.—Leased January, 1871, to the Vermont

Central. Terms modified in July, 1874. Default made on rental, and lease again modified. (V. 21, p. 185, 490; V. 22, p. 209; V. 23, p. 110.)

St. Joseph & Denver City.—The road was sold in foreclosure Nov., 1875, and re-organized under two companies, the Eastern Division becoming the St. Joseph & Pacific, and the Western Division the Kansas & Nebraska. Bonds are now being issued; viz.: \$1,900,000 of first mortgage, and \$1,200,000 second mortgage on each road. The interest is payable only if earned, during the first five years. The land grant of 300,000 acres has been disconnected from the railroad, and under the direction of trustees will be managed for the benefit of the holders of the land scrip of \$2,250,000; this scrip may be exchanged for lands, at the rate of ten dollars per acre, until May, 1878. Consolidation under the name of St. Joseph & Western is proposed. See V. 23, p. 132. (V. 21, p. 40, 418; 442, 505; V. 22, p. 234, 297, 415.)

St. Louis, Alton & Terre Haute.—The main line—Terre Haute to E. St. Louis—was leased June, 1867, for 99 years, to Indianapolis & St. Louis at 30 per cent of gross earnings up to \$2,000,000 (but in no year to be less than \$450,000). In 1875 gross earnings were \$1,019,837, against \$1,254,136 in 1874. The Belleville Branch and Extension earned net in 1875, \$103,661. Committee's report against Tilden and others, purchasing committee, V. 23, p. 208. (V. 20, p. 380, 546, 571; V. 21, p. 61; V. 22, p. 351.)

St. Louis, Iron Mountain & Southern.—Consolidation in 1874. Gross earnings, 1875, \$3,802,941; net, \$1,613,923. In March, 1875, the company issued a proposal to fund three coupons on all bonds except the old firsts, which was substantially accepted, but coupons due Nov., 1876, and subsequently are paid only in part; see statement, V. 23, p. 452. (V. 20, p. 244, 616; V. 21, p. 614; V. 22, p. 209, 326.)

St. Louis, Kansas City & Northern.—Half the stock is pref., 10 per cent yearly, but not cumulative. Gross earnings in 1875, \$2,643,833; net, \$547,279. Floating debt, \$1,686,772, to be retired with second mortgage bonds. (V. 21, p. 160; V. 22, p. 542; V. 23, p. 295, 379; V. 24, p. 90.)

Subscribers will confer a great favor by giving immediate notice of any errors discovered in these Tables.

DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding.	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
					Rate per Cent.	When Payable.	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at head of first page of tables.								Stocks—Last Dividend.
<i>St. Louis Lawrence & Western</i> —1st mort., gold.	293	1868	\$....	\$1,020,000	6 g.	J. & J.	N.Y., Nat Bk of Com'ce	July, 1888
<i>St. L. & S. Francisco</i> —1st M. (So. Pac.), g., (1 st d grant)	35	1871	500 &c.	7,188,500	6 g.	M. & N.	N. Y., Trask & Stone.	Nov., 1891
1st mort. (Cent. div. At. & Pac.), gold.	....	1871	500 &c.	1,189,000	6 g.	In 1901	do do	Nov. 1, 1901
do do do land grant.	....	1871	....	795,000	6 g.	J. & D.	do do	June 1, 1885
Equipment bonds.	....	1874	....	753,000	10	Q-J.	do do	Jan. 1, 1884
Land debentures.	....	1874	....	400,000	10	Q-J.	do do	Nov., 1894
<i>St. Louis & Southeastern</i> —1st M., gold, conv. s. fund	210	69-71	1,000	3,250,000	7 g.	M. & N.	N. Y., G. Opdyke & Co.	Aug., 1902
Consolidated mortgage, gold, sinking fund.	420	1872	500 &c.	21,000 p.m.	7 g.	F. & A.	do do	July 1, 1897
Evansville Henderson & Nashville, 1st mort.	98	1867	1,000	1,000,000	7	J. & J.	do do	Jan. 1, 1897
<i>St. Louis Vandalia & Terre Haute</i> —1st M. s. f. guar	158	1867	1,000	1,899,000	7	M. & N.	N. Y., Third Nat. Bank.	May 1, 1898
2d mort., sink. fund (\$1,600,000 guar.)	158	1868	1,000	2,600,000	7	J. & J.	do do	....
<i>St. Paul & Pacific—First Division</i> —								
1st M., 10 miles, St. P. to St. Anthony.	10	1862	1,000	120,000	8	M. & S.	N.Y., J.S. Kennedy & Co.	1881
2d M., St. Paul to Watab. (\$700,000)	76	1862	1,000	366,000	7	J. & J.	do do	1892
3d M., land gr't, St. P. to Watab. (\$1,200,000)	76	1862	250 &c.	1,096,000	7	J. & D.	In default.	1892
Consol. land gr't do (\$2,800,000)	76	1865	250 &c.	1,114,000	7	J. & D.	do do	1892
1st M., St. Anthony to 150 miles west.	150	1864	1,000	1,500,000	7	F. & A.	do do	1894
2d M., & 1st l. g., St. A. to 150m. W. (\$3,000,000)	150	1864	250 &c.	1,700,000	7	M. & N.	do do	1894
3d M., l. gr. on 150m. W. of St. A. & 1st M. on 60m. more with l. gr. (\$600,000)	210	1868	250 &c.	5,700,000	7	M. & N.	do do	1898
4th M., St. P. to Breckenridge, 2d on 1 st d gr., 150m. (\$3,000,000)	220	1870	1,000	1,500,000	7	J. & D.	do do	1900
<i>St. Paul & Pacific</i> —1st mortgage bonds.	140	1871	1,000	15,000,000	7	J. & J.	do do	1901
<i>St. Paul & Sioux C.</i> —Pref. stock, (Div. on \$475,000)	121	....	100	2,081,800	2	Q-J.	St. Paul, Office.	Oct., 1876
Common stock	121	....	....	2,400,000	8	J. & J.	....	....
<i>Sandusky Mansfield & Newark</i> —Re-organized stock	116	....	50	1,050,356	2	....	1st N. Bk., Sandusky, O.	Oct. 1, 1875
1st mortgage, new	116	1869	1,000	2,301,000	7	J. & J.	N. Y., Union Trust Co.	July, 1902
<i>Savannah & Charleston</i> —C. & S., guar. by S. C.	101	1853	500	505,000	6	M. & S.	Charleston, 1st Nat. Bk.	March 1, 1877
Funded int. bonds, S. & C. RR., guar. by S. Car.	....	1868	100 &c.	111,800	7	M. & S.	New York.	Sept. 1, 1899
1st mortgage, Savannah & Charleston RR.	101	1869	500	500,000	7	J. & J.	do do	Jan. 1, 1889
<i>Savannah & Memphis</i> —1st mortgage, end. by State	40	1870	1,000	16,000 p. m.	8 g.	M. & N.	N.Y., Lancaster, B. & Co.	May 1, 1890
<i>Schuylkill Valley</i> —Stock	23	....	50	576,050	2½	J. & J.	Philadelphia, Office.	Jan., 1877
<i>Seaboard & Roanoke</i> —Stock	80	....	100	1,278,400	4	M. & N.	....	Nov. 1, 1876
1st mortgage	....	....	....	210,000	7	J. & J.	N. Y., Imp. & Trad. Bk.	1880
<i>Selma & Gulf</i> —1st mort., guar. by Alabama	40	1870	1,000	16,000 p. m.	8	A. & O.	New York.	Jan. 1, 1890
<i>Selma Marion & Memphis</i> —1st mort., end. by Ala.	50	1869	1,000	16,000 p. m.	8	M. & S.	New York.	Sept. 1, 1889
<i>Selma Rome & Dalton</i> —1st mortgage.	100	....	....	838,500	7	J. & J.	New York, Office.	Jan. 1, 1872
2d mort., Alabama & Tenn. River RR.	100	....	....	241,000	8	J. & J.	do do	Jan. 1, 1864
General mortgage for \$5,000,000	....	....	....	3,000,000	7	A. & O.	do do	April 1, 1887
<i>Shamokin Valley & Pottsville</i> —Stock	28	....	50	869,450	3	F. & A.	Philadelphia, Treasurer.	Feb., 1877
1st mortgage, gold, on road and lands	28	1871	500 &c.	1,994,000	7 g.	J. & J.	do do	July, 1901
<i>Shenandoah & Fond du Lac</i> —1st mortgage	45	1864	1,000	750,000	7	A. & O.	N. Y., City Nat. Bank.	June, 1884
1st mortgage extension.	40	1871	....	694,000	8	A. & O.	do do	October, 1896
<i>Shenandoah & Alleghany</i> —1st mortgage	32	1869	500 &c.	800,000	7	A. & O.	N. Y., N. Bk. of Com'ce.	April 1, 1889
<i>Shore Line (Conn.)</i> —Stock	50	....	100	1,000,000	4	J. & J.	N. H., Nat. N. H. Bank.	Jan., 1877
1st mortgage, construction bonds	50	1865	100 &c.	200,000	7	M. & S.	do do	Sept. 1, 1880
<i>Sioux City & Pacific</i> —1st mortgage	105	1868	500 &c.	1,629,000	6	J. & J.	N. Y., Nat. Park Bank.	Jan. 1, 1898
2d mortgage (government subsidy)	....	....	500 &c.	1,628,020	6	J. & J.	U.S. Treas., at maturity	Jan. 1, 1898
<i>Sioux City & St. Paul</i> —1st mortgage, gold, 1 st d grant	122	1871	1,000	500,000	7 g.	M. & N.	N. Y., Metropol. N. Bk.	....
1st mortgage, currency, for \$2,100,000	124	1871	1,000	1,240,000	8	M. & N.	do do	Nov., 1901
<i>Somerset</i> —1st mortgage, gold.	....	1871	....	450,000	7	....	....	June, 1891
<i>South Carolina</i> —Stock	....	....	100	5,819,275	1	Q-F.	Charleston, S.W. RR. B'k	May, 1871
1st mortgage, sterling loan	242	1868	Various	1,483,777	5 g.	J. & J.	London.	1882 to '88
do dollar bonds (L)	242	1868	500	959,500	6	J. & J.	New York.	1882 to '88
2d mortgage (for \$3,000,000)	242	1872	....	917,000	7	A. & O.	do do	Oct. 1, 1902
Domestic bonds (I)	....	1866	500	1,096,500	7	A. & O.	Charleston.	April, 1891
Domestic bonds (K)	....	1868	100	64,000	6	J. & J.	do do	1880 and 1892
<i>So. & No. Alabama</i> —1st M., endorsed by Alabama.	183	1870	1,000	391,000	8 g.	J. & J.	N. Y., Drexel, M. & Co.	Jan. 1, 1890
Sterling mortgage, guaranteed by L. & N.	183	1873	....	5,355,000	6 g.	M. & N.	London, Baring Bros.	....
<i>Southern of Long Island</i> —1st mortgage (S. Side)	57	1867	500 &c.	750,000	7	M. & S.	N. Y., Gallatin Nat. B'k	Mar. 1, 1887
2d mortgage S. Side (1st mortg. s. fund)	57	1870	500 &c.	1,500,000	7	M. & N.	do do	May 1, 1900
Mortgage bonds, Southern of L. I.	69	1874	500 &c.	500,000	7	M. & N.	do do	Nov. 1, 1879
<i>Southern Central (N. Y.)</i> —1st mortgage	116	1869	1,000	1,500,000	7	F. & A.	N. Y., Vermilye & Co.	Aug. 1, 1899
2d mort. gold (\$400,000 end. by Lehigh V. RR.)	116	1872	100 &c.	600,000	7 g.	M. & S.	do do	Mar. 1, 1882
<i>Southern Iowa & Cedar Rapids</i> —1st mort., gold.	87	1870	....	1,500,000	7 g.	M. & N.	....	May 1, 1900
<i>Southern Minnesota</i> —1st mortgage	170	1868	1,000	3,340,000	8	A. & O.	N. Y., P. M. Myers & Co.	1878 to '88
2d mortgage	170	1868	1,000	1,252,000	7	J. & J.	do do	1890
<i>Southern Pacific (Cal.)</i> —1st mortgage, gold	600	1875	500 &c.	19,984,000	6 g.	A. & O.	N. Y., C. P. Huntington.	April 1, 1905
<i>Southern Pennsylvania</i> —1st mortgage, gold.	24	....	....	625,000	7 g.	M. & S.	do do	Mar. 1, 1900
<i>Southwestern (Ga.)</i> —Stock, guarant'd 7 per annum	257	....	100	3,892,300	3½	J. & D.	Savannah, Cent. RR. Ga.	Dec 30, 1876
Company bonds, convertible into stock at par.	....	....	....	399,000	7	Various	Macon.	1886
<i>Springfield Athol & N. E.</i> —1st mortgage	48½	1871	100 &c.	416,000	7	J. & J.	Boston, Eliot Nat. Bank	July 1, '83 to '93
<i>Sterling Mountain (N. Y.)</i> —1st mortgage	7	1865	1,000	350,000	7	J. & J.	New York.	1885
<i>Stockton & Copperopolis</i> —1st mort., (guar. by C. P.)	30	1875	500 &c.	500,000	5	J. & J.	N. Y., Central Pacific.	January, 1905
<i>Syracuse Binghamton & N. Y.</i> —Stock	81	1875	100	2,000,400	4	J. & D.	N. Y., D. L. & W. RR. Co.	Dec. 15, 1876
2d mortgage	81	1867	1,000	270,000	7	J. & D.	do do	June, 1887
<i>Summit Branch (Pa.)</i> —Stock	20	....	50	4,125,000	3	F. & A.	Philadelphia & Boston.	Feb. 16, 1877
1st mortgage bonds	20	....	....	800,000	7	J. & J.	Boston, N. Y. & Phila.	Jan. 1, 1904

St. Louis, Lawrence & Western.—To be sold in foreclosure Feb. 24, '77. (V. 23, p. 403; V. 24, p. 112.)

St. Louis & San Francisco.—This is the re-organization of the Atlantic & Pacific, sold in foreclosure Sept. 8, 1876. The stock is \$1,400,000 old on Cent. Division; \$4,500,000 new 1st pref.; \$10,000,000 pref.; and \$9,500,000 com. The Atl. & Pac. was a consolidation in 1870 of the Atlantic & Pac. and So. Pacific. The land grant amounts to some 1,000,000 acres. Interest was passed Jan., 1874, and afterwards, and the road finally sold in foreclosure Sept. 8, 1876, under the 2d mortgage. (V. 23, p. 61, 352, 374, 471, 589; V. 23, p. 85, 232, 278, 352, 478.)

St. Louis & Southeastern.—In default and in hands of receiver. See report at length in V. 23, p. 180. (V. 23, p. 8, 180, 591; V. 23, p. 549.)

St. Louis, Vandalia & Terre Haute.—The com. stock is \$2,383,315; pref., \$1,451,700. This road is leased to Terre Haute & Indianapolis at 35 per cent of gross earnings. In 1876 gross earnings, \$1,086,244. Bonds guaranteed by Terre Haute & Indianapolis, by Columbus, Chicago & Indiana Central, and Pittsburgh Cincinnati & St. Louis. (V. 24, p. 110.)

St. Paul & Pacific, First Division.—The bonds of the First Division of the St. P. & P. RR. Co. are nearly all held in Holland. The third mortgage of \$6,000,000 has the additional security of the \$1,501,000 first mortgage bonds held by its trustees. Default has been made in the payment of interest since June, 1872, on all the issues except the first and second mortgages on Branch Line. Suits of foreclosure under the mortgages are in progress, and the railroad and property of the company have been taken possession of by the trustees under the mortgage deeds. (V. 22, p. 38, 153, 209, 281; V. 24, p. 379.)

St. Paul & Pacific.—The road is in hands of Receiver of U. S. Court, and the bonds are all held in Holland. The mortgage is being foreclosed. (V. 23, p. 233, 428.)

St. Paul & Sioux City.—This company has 756,992 acres of land unsold. In 1-75-\$920,000 mort. bonds were made, and are mostly deposited as security for the stock—at par for consol. stock, and at 119 per \$100 on pref. (V. 23, p. 544, 546; V. 22, p. 470.)

Sandusky, Mansfield & Newark.—This road is one of the Baltimore & Ohio system; it is leased to the Central Ohio, and the lease guaranteed by Baltimore & Ohio. (V. 19, p. 584.)

Savannah & Charleston.—Interest in default. Road in hands of State Comptroller. (V. 20, p. 453, 491; V. 21, p. 16; V. 22, p. 615.)

Savannah & Memphis.—Defaulted after the crisis of 1873. A funding proposition was offered. (V. 19, p. 366.)

Schuylkill Valley.—Leased to Philadelphia & Reading, with 10 per cent dividends.

Seaboard & Roanoke.—Net earnings year ending March 1, 1875, \$181,152. Report V. 21, p. 276.

Selma & Gulf.—The proposed line was Selma to Pollard, 100 miles. Interest in default.

Selma, Marion & Memphis.—Defaulted 1872. Receiver, May, 1876. (V. 19, p. 366; V. 22, p. 487.)

Selma, Rome & Dalton.—This was formerly the Alabama & Tennessee River. Interest in default, and road to be sold. (V. 19, p. 40.)

Shamokin Valley & Pottsville.—Leased February, 1864, to Northern Central, at 7 per cent on bonds and 6 per cent on stock.

Shenandoah & Fond du Lac.—Went to default, 1873. A funding plan was offered.

Shenandoah & Alleghany.—Leased to Atlantic & Great Western, and "rental trust bonds" issued. Gross earnings 1875, \$201,039; net, \$114,699.

Shore Line.—Leased to New York & New Haven at \$100,000 per year. Old stock was exchanged for new in July, 1873. (V. 21, p. 63.)

Sioux City & Pacific.—For year ending June 30, 1874, gross earnings were \$319,819, and net earnings \$56,115. Pays 7 p. c. on pref. stock \$169,890, semi-annually. A. & O. (V. 22, p. 545, 599.)

Sioux City & St. Paul.—There are also \$502,000 2d mort. bonds, \$115,000 equipment, and \$286,600 income bonds. Net earnings in 1875 were \$75,745. Lands unsold, 545,215 acres. (V. 21, p. 544; V. 22, p. 568.)

Somerset.—This road is leased to Maine Central.

South Carolina.—Gross earnings in 1875, \$1,229,303; operating expenses, \$73,737; net earnings,

\$443,574 (a decrease of \$66,831 from 1874.) Annual report in V. 22, p. 398.

South & North Alabama.—This road is leased and operated by the Louisville & Nashville, which guarantees the bonds. Preferred stock, \$1,500,000.

Southern of Long Island.—This is successor of South Side, and operated with Fushing N. Shore & Central under one management. There are also \$60,000 6 p. c. mortg. bonds on Rockaway Branch, and \$64,300 7 p. c. on Southern Hempstead Branch.

Southern Central.—Forms an extension into New York State for Lehigh Valley, which company endorse \$400,000 of second mortgage bonds.

South Iowa & Cedar Rapids.—In progress. Ottumwa to Cedar Rapids, Ia.

Southern Minnesota.—Sold and re-organized. Land grant is about 1,790,000 acres. (V. 20, p. 63, 291, 571; V. 21, p. 78; V. 23, p. 62; V. 24, p. 11.)

Southern Pacific (Cal.)—This road is in progress; built by a Construction Co., and controlled by Central Pacific parties. The stock paid in is \$27,272,000. In 1875, 6, on 392 miles operated, the gross earnings were \$2,160,839 gold, and net earnings, \$1,020,509 gold. (V. 22, p. 281, 375; V. 23, p. 304.)

Southern Pennsylvania.—This is a mining and railroad company, re-organized in 1872 after foreclosure under second mortgage. The road is leased by the Cumberland Valley.

Southwestern Georgia.—Leased to Central Georgia. Dividends 8 a year to every 10 per cent on Central Georgia stock, but 7 per year guaranteed. "Tripartite" bonds issued; see Central Georgia.

Springfield, Athol & Northeastern.—Net earnings, 1874-5 \$37,403. (V. 21, p. 590.)

Sterling Mountain.—Cost of road and equipment, \$502,468. Net earnings 1872-3, \$15,673.

Stockton & Copperopolis.—Defaulted July, 1874, and old bonds of \$1,000,000 exchanged for present. (V. 21, p. 159, 160, 316.)

Syracuse, Binghamton & New York.—Operated by Del. L. & W. Dividend in 1875 4 per cent.

Summit Branch.—This is a coal road, and leases Lykens Valley. Net earnings in 1875, \$498,841.

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding.	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
					Rate per Cent.	When Payable.	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								Stocks—Last Dividend.
<i>Terre Haute & Indianapolis</i> —Stock.....	80	.....	\$50	\$1,988,150	5	J. & J.	N. Y., Farmers' L. & T. Co.	Sept. 15, 1876
1st mortgage.....	73	1869	1,000	800,000	7	A. & O.	do do	July, 1879
Bonds of 1873 (for \$1,600,000).....	.....	1873	.....	800,000	7	.....	do do	1893
<i>Texas & Pacific</i> —1st mort., gold, coup. (\$8,000 p.m.).....	444	1875	1,000	1,428,000	6 g.	M. & S.	Phila., N. York & London	March 1, 1905
2d mort., consol., gold, coup. (\$17,000 p.m.).....	444	1875	1,000	6,556,000	6 g.	J. & D.	do do	June 1, 1905
Income and land mort., reg. (7,600,000 acres).....	444	1875	1,000	5,032,000	7	July.	New York & Philad'phia	Jan. 1, 1915
<i>Texas Western</i> —(Narrow g.)—1st M., l. gr., gold.....	50	1876	.....	10,000 p.m.	7 g.	J. & J.	N. Y., Farm. L. & Tr. Co.	.....
<i>Toledo, Peoria & Warsaw</i> —Stock.....	247	.....	100	3,000,000	.....	.....	.....	Jan., 1870
1st preferred.....	247	.....	100	1,700,000	.....	.....	.....	.....
2d preferred.....	247	.....	100	1,000,000	.....	.....	.....	.....
1st mortgage (W. Div.).....	116½	1866	1,000	1,800,000	7	F. & A.	New York, Co.'s office.	Feb. 1, 1896
1st mortgage (E. Div.).....	110¾	1864	1,000	1,600,000	7	J. & D.	do do	Dec. 1, 1894
2d mortgage (W. Div.) convertible.....	116½	1866	1,000	1,300,000	7	A. & O.	do do	April 1, 1886
Consolidated mortgage (for \$6,200,000).....	227	1870	1,000	1,500,000	7	M. & N.	do do	May 2, 1910
1st mortgage (Burlington Div.).....	10	1871	1,000	250,000	7	J. & D.	do do	June 1, 1901
<i>Toledo, Tiffin & East</i> —1st mortgage.....	24	1872	1,000	861,000	7	A. & O.	.....	April 1, 1902
<i>Troy & Boston</i> —Stock.....	35	.....	100	1,609,000	4	F. & A.	Troy, Company's Office.	Feb. 1, 1877
1st mortgage, consolidated.....	35	1874	1,000	1,384,000	7	J. & J.	N. Y., Nat. B'k of Com.	1894
Convertible bonds.....	.....	.....	500 &c.	650,000	7	M. & S.	do do	1892
<i>Troy Union</i> —1st mortgage, guaranteed, Troy City.....	2½	.....	.....	680,000	6	.....	.....	.....
<i>Tuckerton</i> —1st mortgage.....	29	1871	500 &c.	408,000	7	A. & O.	Phila., Safe Deposit Co.	April 1, 1910
<i>Union Pacific</i> —Stock.....	1,038	.....	100	36,745,000	2	Q.—J.	New York and Boston.	Jan. 1, 1877
1st mortgage, gold, on road and equipment.....	1,038	1866-9	1,000	27,236,112	6 g.	J. & J.	do do	1896 to 1899
2d do (government subsidy).....	.....	.....	1,000	27,236,512	6	.....	U.S. Treas., at maturity.	.....
3d do on road (2d on land), sinking fund.....	1,038	1874	.....	14,157,000	6	M. & S.	New York and Boston.	Mch. 1, 1894
Land grant bonds on 12,000,000 acres.....	.....	1867-9	1,000	7,500,000	7	A. & O.	do do	1887
Omaha bridge bds, st'g, (s.f. about \$50,000 yrly).....	.....	1871	£200	2,400,000	8 g.	A. & O.	London, L. & S. Fr. Bk.	April, 1896
<i>Union Pacific, Central Branch</i> —1st mort., gold.....	100	1866	1,000	1,600,000	6 g.	M. & N.	N. Y., Company's Office.	May 1, 1895
2d mortgage (government subsidy).....	100	66-7-8	1,000	1,600,000	6	.....	U.S. Treas., at maturity.	1896, '97, '98
<i>United N. J. RR. & Canal Companies</i> —Stock.....	.....	.....	100	19,890,400	2½	Q.—J.	Phila. and N. Y. Offices.	Oct. 10, 1876
General mortgage, coupon.....	.....	1871	1,000	5,300,000	6 g.	M. & S.	Philadelphia, Office.	Mch. 1, 1901
<i>United Co.'s</i> mortgage, sinking fund, registered.....	.....	1871	.....	2,000,000	6	A. & O.	do do	Oct. 1, 1894
do sterling loan mortgage, sinking fund.....	.....	1871	.....	1,846,000	6 g.	M. & S.	London.	Mch. 1, 1894
do do do do do do.....	.....	1871	.....	1,800,000	6 g.	M. & S.	do do	Mch. 1, 1894
do dollar loan, mortgage.....	.....	1871	.....	154,000	6	F. & A.	Philadelphia.	Feb. 1, 1888
do bond to State of New Jersey.....	.....	1871	.....	500,000	7	Due 90	days after demand.	.....
<i>Joint Co.'s</i> mortgage, sterl'g, s. fd. (£138,500).....	.....	1834-7	.....	670,340	6 g.	F. & A.	London.	1880
do plain bonds.....	.....	.....	.....	1,700,000	6	F. & A.	Philadelphia Office.	Feb. 1, 1878
do do.....	.....	.....	.....	866,000	6	J. & D.	Princeton, N. J.	Jan. 1, 1889
do consol. mort. (sinking fund after 1880).....	.....	1862	.....	5,000,000	6	M. & N.	Philadelphia Office.	Nov. 1, 1889
<i>N. J. RR. & T. Co.</i> , 2d loan (now 1st), plain.....	.....	1868	1,000	450,000	6	F. & A.	N. Y., B'k of Commerce.	Aug. 1, 1878
do do 3d loan due State of N. J.....	.....	1868	.....	100,000	7	A. & O.	do do	Overdue.
<i>Utah Central</i> —1st mortgage, gold.....	36½	1870	1,000	1,000,000	6 g.	J. & J.	Salt Lake City.	Jan. 1, 1890
<i>Utica & Black River</i> —Stock.....	75	.....	100	1,770,720	3	J. & D.	Utica.	Dec., 1876
1st mortgage bonds of July, 1868.....	75	1868	.....	200,000	7	J. & J.	Utica and New York.	July, 1878
Mortgage bonds, 2d issue.....	.....	1871	.....	912,000	7	J. & J.	do do	July, 1891
<i>Utica, Ithaca & Elmira</i> —1st mortgage, sterling.....	67	1872	1,000	1,500,000	7 g.	J. & J.	London, H.S. King & Co.	Jan. 1, 1902
<i>Valley (Va.)</i>.....	.....	1873	.....	3,000,000	.....	.....	Baltimore.	.....
<i>Vermont & Canada</i> —Stock.....	73	.....	.....	3,000,000	4	J. & D.	Boston, E. Blake & Co.	June 1, 1872
Bonds, guaranteed by Vermont Central.....	.....	1871	500 &c.	1,500,000	8	J. & J.	Boston, Nat. Bk. of Redm.	July 1, 1891
<i>Missisquoi Railroad</i> bonds.....	.....	1871	500 &c.	500,000	7	J. & J.	Boston, Globe Nat. Bk.	Jan. 1, 1891
<i>Vermont Central</i> —1st mortgage, consolidated.....	.....	1866	100 &c.	3,000,000	7	M. & N.	Boston, Nat. Bk. of Redm.	Nov. 1, 1886
2d mortgage, consolidated.....	.....	1866	100 &c.	1,500,000	7	J. & D.	do do	1891
Equipment loans.....	.....	1866-9	500 &c.	1,500,000	8	M. & N.	do do	1876 to 1889
Stanstead, S. & Chamblay bonds.....	.....	1867	100 &c.	444,100	7	J. & J.	do do	Jan. 1, 1887
Income and extension bonds (to pay float'g debt).....	.....	1872	1,000	1,508,600	8	M. & N.	do do	1902
<i>Vermont & Massachusetts</i> —Stock.....	80	.....	100	2,860,000	2½	A. & O.	Boston, Office.	Oct. 7, 1876
1st mortgage (sinking fund \$7,000 per year).....	77	1865	100 &c.	550,000	6	J. & J.	do do	July 1, 1883
Convertible bonds.....	80	1869	500	200,000	7	J. & J.	do do	July 1, 1879
do do.....	.....	1872	1,000	150,000	7	J. & J.	do do	July 1, 1885
<i>Vicksburg & Meridian</i> —1st series (red endorsed).....	140	1866	500 &c.	717,500	7	J. & J.	Phila., Girard Nat. B'k.	Jan. 1, 1890
2d series (blue endorsed).....	140	1866	1,000	850,000	7	J. & J.	do do	Jan. 1, 1890
3d do (black endorsed).....	140	1866	1,000	145,000	7	J. & J.	Phila., Girard Nat. B'k.	Jan. 1, 1890
4th do (not endorsed).....	140	1866	100 &c.	1,162,700	7	A. & O.	do do	Jan. 1, 1890
Special loan, funding mortgage.....	.....	1871	100 &c.	217,400	8	F. & J.	do do	1880
<i>Wabash</i> —1st mortgage (Toledo & Illinois).....	75	1853	1,000	900,000	7	F. & A.	N. Y., Office of Co.	Aug. 1, 1890
1st mortgage (Lake Erie, Wabash & St. Louis).....	167	1853	1,000	2,500,000	7	F. & A.	do do	Aug. 1, 1890
1st mortgage (Great Western of 1859).....	180	1863	1,000	2,496,000	7	F. & A.	do do	Aug., 1888
1st mortgage (Quincy & Toledo).....	33	1865	1,000	500,000	7	M. & N.	N. Y., Metropolitan B'k.	Nov. 1, 1890
1st mortgage (Illinois & Southern Iowa).....	29	1862	1,000	300,000	7	F. & A.	do do	Aug. 1, 1882
2d mortgage (Toledo & Wabash).....	75	1858	250 &c.	1,000,000	7	M. & N.	do do	Nov. 1, 1878
2d mortgage (Wabash & Western).....	167	1858	100 &c.	1,500,000	7	M. & N.	do do	Nov. 1, 1878
2d mortgage (Great Western of 1859).....	180	1859	1,000	2,500,000	7	M. & N.	do do	May 1, 1893
Equipment bonds (T. & W.).....	242	1863	100 &c.	600,000	7	M. & N.	do do	May, 1883
Consol. mort., (on all but Decatur & E. St. L.).....	490	1867	1,000	2,610,000	7	Q.—F.	New York, Office of Co.	Feb., 1907
1st mortgage, (Decatur & East St. Louis).....	109	1869	1,000	2,700,000	7	F. & A.	do do	Aug., 1889
<i>Warren (N. J.)</i> —Stock.....	18	1855	100	1,800,000	3½	A. & O.	N. Y., Del., L. & W. RR.	Oct., 1876
2d mortgage.....	18	1870	.....	750,000	7	A. & O.	do do	1900
1st consol. mortgage.....	18	1875	.....	600,000	7	M. & S.	do do	1905

Terre Haute & Indianapolis.—Gross earnings, 1874-5, \$1,011,570; expenses, \$720,291; net earnings, \$291,275.

Texas & Pacific.—A full account of the company is given in the annual report in CHRONICLE, V. 23, p. 206. Gross earnings, 1875-6, \$1,564,624; operating expenses, \$891,892; net earnings, \$672,742. (V. 20, p. 63; V. 21, p. 229, 324; V. 22, p. 536, 607; V. 23, p. 160, 206, 279.)

Texas Western.—This narrow-gauge road is in progress. (See V. 23, p. 149, 152, 525.)

Toledo, Peoria & Warsaw.—Interest in default, December, 1873. Passed into receiver's hands February, 1874. Foreclosure suits commenced 1875. (V. 21, p. 160, 372, 505, 592, 614; V. 22, p. 159, 297; V. 23, p. 256.)

Toledo Tiffin & East.—Sold in foreclosure July, 1876. (V. 23, p. 63.)

Troy & Boston.—With leased roads forms a line from Troy, N. Y., to North Adams, Mass. In 1873 74 gross earnings were \$530,310; operating expenses, \$263,579. There are a few of old 1st and 2d mortgage bonds yet outstanding.

Troy Union.—A short road in Troy city. Bonds issued by city and guaranteed by several roads.

Tuckerton.—From New Jersey Southern Railroad to Tuckerton, N. J. Net earnings 1873, \$7,759.

Union Pacific.—Gross earnings in 1874 were \$10,559,880; net earnings, \$5,907,565; gross earnings in 1875 were \$11,918,832; and net earnings \$7,011,784. The percentage of operating expenses to gross earnings was 41.54 per cent in 1875 and 44.05 per cent in 1874. Land sales in 1875, 111,449 acres at \$3.66 per acre, or \$404,462. Total sales to Jan. 1, 1876, 1,082,593 acres for \$5,336,044. Land notes and contracts on hand, January 1, 1876, \$3,012,501. The suit to recover for Government transportation was decided by the United States Supreme Court in favor of this company, Nov. 23, 1875, including the important ruling that interest on the Government loan is not payable till the principal is

due in 1896-99. Abstract of last report V. 22, p. 257. The annual report gives no general balance sheet nor income account. Dividends at 6 per cent per year were begun in July, and increased to 8 per cent October, 1875. The United States Attorney-General has a suit pending for \$1,040,056 against the company as 5 per cent of its net earnings. (V. 21, p. 64, 105, 245, 302, 372, 467, 536; V. 22, p. 111, 182, 234, 257, 400, 415, 472, 545; V. 23, p. 104, 112, 208, 337, 472, 590, 623.)

Union Pacific Central Branch.—This was formerly the Atchison & Pike's Peak road. Interest in default since November, 1873. Gross earnings 1874-75, \$113,519; expenses, \$123,183. (V. 17, p. 583, 834; V. 20, p. 8, 314; V. 21, p. 612; V. 22, p. 111, 545; V. 23, p. 159.)

United New Jersey Railroad & Canal Companies.—The Camden & Amboy Railroad and branches, Delaware & Raritan Canal, and New Jersey Railroad form the United Companies of New Jersey. They were leased to Pennsylvania Railroad, Oct. 20, 1871, at 10 per cent on stock and assumption of all liabilities. In 1874 the gross earnings were \$10,214,488; operating expenses, \$7,098,449; net, \$2,933,089, leaving a loss to lessees of \$31,161 after paying interest and dividends. The loans due in February and April 1875, were paid off and bonds of 1871 increased by \$2,300,000, issued in London.

Utah Central.—Salt Lake to Ogden. In 1872-3 net earnings were \$200,358.

Utica & Black River.—Gross receipts 1875-6, \$491,571; expenses, \$287,372; dividends disbursed, \$106,149. (V. 22, p. 207.)

Utica, Ithaca & Elmira.—The road was completed November, 1875. The sinking fund is \$30,000 yearly from 1878. (V. 21, p. 16; V. 23, p. 16.)

Valley (Va.).—This road was built chiefly by subscription of Balt. & Ohio RR., Baltimore city, and Virginia counties. Operation of the road by Baltimore & Ohio was discontinued, and temporary lease made to Shenandoah Valley Railroad. (V. 20, p. 16, 453; V. 21, p. 396; V. 22, p. 463, 559, 591, 607.)

Vermont & Canada.—Under lease to Vermont Central, and proposed to be sold to same for \$3,000,000 in 6 p. c. bonds; but still in litigation. (V. 19, p. 40, 504; V. 20, p. 16, 141, 419, 445, 468, 492; V. 21, p. 442; V. 23, p. 500, 623.)

Vermont Central.—In 1872 the Company went to default on interest, and has since been in numerous complications. A new corporation under the name of Central Vermont has been formed, with \$2,000,000 paid-up capital, and assumed obligations of the old Vermont Central. Foreclosure in progress on 2d mortgage. The plan for re-organization is given in V. 23, p. 370. (V. 20, p. 16, 141, 186, 314, 338, 492, 547, 594, 616; V. 21, p. 33, 245, 418, 490; V. 22, p. 110, 539; V. 23, p. 40, 370, 623.)

Vermont & Massachusetts.—This road is leased to the Fitchburg R.R. Co. for 999 years, commencing Jan. 1, 1874; they paying interest on the debt and 4 per cent on the stock for the first two years, 5 per cent the next two years, and 6 per cent for the remainder of the lease, exclusive of all taxes.

Vicksburg & Meridian.—Net earnings year ending March 1, 1876, were \$194,099. Coupons are paid 2 per cent cash, balance scrip. Coupons of July, 1874, and April, 1875, were passed. (V. 20, p. 591; V. 21, p. 207; V. 23, p. 2.)

Wabash.—This is the Toledo Wabash & Western re-organized after the sale, June 10, 1876, under consolidated gold mortgage of 1873. The scheme for funding coupons under new plan is in V. 24, p. 80. Operations of Tol. W. & W. for four years compared as follows:

	Gross earnings.	Operating expenses.	Net earnings.
1875-6.....	\$4,234,214	\$3,519,764	\$714,450
1873.....	5,738,807	4,407,378	1,331,429
1872.....	6,008,978	4,365,144	1,643,834
1871.....	5,736,666	3,776,828	1,959,838

(V. 22, p. 16, 63, 160, 301, 353, 379, 526, 549, 599, 616, 647; V. 24, p. 40, 80.)

Warren (N. J.).—Leased to Delaware, Lackawanna & Western at 7 per cent on stock and bonds. Net earnings in 1875, \$211,056.

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DESCRIPTION.	Miles of road or canal.	Date of Bonds.	Size, or Par Value.	Amount Outstanding.	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
					Rate per Cent.	When Payable.	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								Stocks—Last Dividend.
Walkill Valley (N.Y.)—1st mortgage.	35	1871	\$500 &c.	\$700,000	7	A. & O.	N.Y., Bull's Head Bank.	1806
Washington City, Va. Mid. & Gt. Southern—Stock.	310	1871	100	2,692,539	6	J. & J.	Balt., R. Garrett & Sons	Jan. 1, 1875
2d mortgage, O. & A. RR.		1855		1,200,000	6	M. & N.	do do	May 1, 1873
1st and 3d mortgage, O. & A. RR.		1858		654,000	8	M. & S.	do do	Sept. 1, 1880
4th mortgage, O. & A. RR.		1860		700,000				
Funded interest, O. & A. RR.				578,859	7	J. & J.	Balt., R. Garrett & Sons	Mch. 1, 1882
1st mortgage, O., A. & M. RR.		1867		1,650,000	7 g.	M. & N.	do do	May 1, 1903
Gen. mort., gold, Wash. C., Va. Mid. & Gt. South'n	336	1873		1,500,000		A. & O.	do do	April 1, 1896
Lynchburg & Danville, 1st mort., guar., coup.	65½	1871	500 &c.	526,500	4	J. & J.	Philadelphia, Office.	Jan. 10, 1877
Westchester & Philadelphia—Preferred stock.				821,300	7	A. & O.	do do	April 1, 1891
1st mortgage, new.	27	1871	100 &c.	1,100,000	4	F. & A.	Camden, N.J., Co's Office	Sept. 1, 1874
West Jersey—Stock.			50	1,359,750	6	M. & S.	do do	Mch., 1883
Loan of 1883, guaranteed by Camden & Amboy.	60	1861	500 &c.	400,000	6	J. & J.	do do	Jan., 1896
1st mortgage loan.	38	1866	500 &c.	1,000,000	7	A. & O.	do do	Oct., 1890
1st do consolidated.	63	1869	500 &c.	1,000,000	7 g.	J. & J.	New York and London.	Jan. 1, 1886
West Wisconsin—1st mort., gold, s. fd., l. gr., conv.	172	1871	500 &c.	4,000,000	7 g.	J. & J.	New York, Office of Co.	1902
1st mortgage, gold extension, coupon or regist'd	32	1872	1,000	640,000	7 g.			
Consol. bonds, gold.	204			2,500,000	10	Q-J.	Atlanta, Co's Office.	Oct. '76 to '91
Western & Atlantic (Ga.)—Income Bonds.	138	1873	1,000	920,000	8	J. & J.	New York & Savannah.	
Western (Ala.)—1st mortgage (Mont. & W. P.).	116			750,000	8	A. & O.	do do	Oct. 1, 1890
Western RR. bonds, before consolidation.	44	1866		600,000	8	A. & O.	do do	Jan. 1, 1890
2d mort., guar. by Cent. of Ga. and Ga. RR. & B. Co.	160	1870		1,200,000	6	J. & J.	Balt., N. Mechanics' B'k	Jan. 1, 1890
Western Maryland—1st mort., endorsed Balt. City.	90	1858		200,000	6	J. & J.	do do	Jan. 1, 1890
1st mortgage, unendorsed.	90			400,000	6	J. & J.	do do	Jan., 1890
2d do endorsed by Baltimore.	90	1867		300,000	6	J. & J.	Hagerstown.	Jan., 1890
2d do endorsed by Washington County.	90			300,000	6	J. & J.	Balt., Company's Office.	Jan., 1895
3d preferred mortgage, unendorsed.	90	1868		600,000	6	J. & J.	Balt., N. Mechanics' B'k	Jan., 1900
2d mortgage, guaranteed by Baltimore.	90	1870	1,000	875,000	6	J. & J.	do do	Jan., 1902
4th do for Baltimore City stock.	90	1872		1,000,000	6	A. & O.	Philadelphia, Office.	April 1, 1893
Western Pennsylvania—1st mortgage.	57	1863	500 &c.	800,000	6	J. & J.	do do	Jan. 1, 1896
1st mortgage, Pittsburgh Branch.	28	1865	100 &c.	1,000,000	7	M. & N.	New York, J. M. Pickrell	May 1, 1900
General mortgage.				1,200,000	7	J. & D.	Balt., Safe Deposit Co.	June, 1900
Williamston & Tarboro—1st mortgage.	4	1870		350,000	3½	J. & J.	London.	Dec., 1876
Wilmington, Columbia & Augusta—1st mortgage.	188	1870	500 &c.	3,200,000	6 g.	J. & J.	do do	1881
Income bonds.				600,000	7 g.	M. & N.	do do	1886
Wilmington & Weldon—Stock.	181		100	1,456,200	7 g.	J. & J.	N. Y., Nat. B'k Republic	1896
Sterling bonds.	181			648,700	7 g.	J. & J.	Boston, Office.	July 1, 1901
do do				221,400	2	J. & J.	Worcester, Office.	July 1, 1876
Sinking fund bonds, gold.				749,000	6 & 7	Various	do do	1881 & 1887
Wisconsin Central—1st mortgage, gold, land grant.	300	1871		4,618,500	7	A. & O.	Bost., Globe Nat. Bank.	April 1, 1893
Worcester & Nashua—Stock.	45		100	1,789,800	3	F. & A.	do do	Feb. 1, 1895
Bonds (\$125,000 are 7 per cent).		1873		350,000	6	A. & O.	Bost., Globe Nat. Bank.	April 1, 1894
Bonds.		1875		250,000				
Bonds.				400,000				
Nashua & Rochester—Stock.	48			900,305				
do do 1st m., guar. (for \$700,000)	48	1874	500 &c.	700,500				
CANAL.								
Chesapeake & Delaware—Stock.	14		50	1,880,800	3	J. & D.	Philadelphia, Office.	June, 1873
1st mortgage (originally \$2,800,000).	14	1856	Various	1,997,872	6	J. & J.	do do	July, 1886
Chesapeake & Ohio—Stock.			25	8,229,594				
Maryland loan, sinking fund.				2,000,000	6	Q-J.	Balt., A. Brown & Sons.	1870
Guaranteed sterling loan.				4,375,000	5	Q-J.	London.	1890
Bonds having next preference.				1,699,500	6	J. & J.	Balt., A. Brown & Sons.	1885
Delaware Division—Stock.	60		50	1,633,350	4	F. & A.	Philadelphia, Office.	Aug. 4, 1876
1st mortgage.	60	1858	1,000	800,000	6	J. & J.	do do	July 1, 1878
Delaware & Hudson—Stock.	148		100	20,000,000	4	F. & A.	N. Y., Bk. of Commerce.	Aug. 1, 1876
1st mortgage, registered.	148	1867	1,000	1,500,000	7	M. & N.	do do	1877
do do	148	1869	1,000	3,500,000	7	J. & J.	do do	1884
do do	148	1871	1,000	5,000,000	7	J. & J.	do do	1891
Debentures of 1878.		1873	1,000	393,000	7	A. & O.	N. Y., office, 71 B'way.	April, 1878
Mortgage loan of 1894, coup and reg.		1874	1,000	5,000,000	7	A. & O.	do do	1894
Lehigh Coal & Navigation—Stock.	153		50	10,248,550	1½	Q-M.	Philadelphia, Office.	Sept. 2, 1876
Loan, conv., coup., gold (assumed L. & W. Coal Co)			1,000	794,000	6 g.	M. & S.	do do	1894
1st mortgage, registered.			1,000	5,381,963	6	Q-J.	do do	1884
1st mortgage, registered, railroad.			1,000	2,000,000	6	Q-F.	do do	1897
Mort. loan, g. (\$2,310,000 assumed C. RR. of N. J.)			1,000	4,692,500	6 g.	J. & D.	do do	1897
Loan.			1,000	762,779	6	J. & D.	do do	1877
Loan extension, convertible till December, 1877.		1872	1,000	41,550	6	J. & D.	do do	1882
Consolidated mortgage loan.		1871		1,063,000	7	J. & D.	Philadelphia, Office.	June 1, 1911
Greenwood mortgage, registered.		1872		744,000	7	F. & A.	do do	1892
Monongahela Navigation Co.—Stock.	83		50	1,004,300	4	J. & J.	Pittsburg, Office.	July, 1876
1st mortgage.	83	1862	1,000	103,000	6	J. & J.	N. Y., N. Bk. of Com'ce.	July 1, 1887
Morris—Stock, consolidated.	103		100	1,025,000	2	F. & A.	Leh. Val. RR. Co., Phila.	Aug. 4, 1876
Preferred stock.	103		100	1,175,000	5	F. & A.	do do	Aug. 4, 1876
New mortgage (for \$1,000,000).	103	1876		785,000				
Boat loan.	103	1865	various.	236,965	7	A. & O.	Leh. Val. RR. Co., Phila.	Oct., 1885
Preferred stock scrip dividend.		1869	various.	103,164	7	F. & A.	do do	Feb., 1889

Walkill Valley.—This road was foreclosed under a second mortgage and sold November, 1875. (V. 21, p. 442; V. 22, p. 42, 239.)

Washington City, Virginia Midland & Great Southern.—Gross earnings year ending Sept. 30, 1875, \$1,033,980; expenses, \$672,367; net earnings, \$401,612. The company has been assisted by Balt. & O. The 1st and 3d mortgages, placed together, were originally \$400,000 1st 6s, and \$600,000 3d 8s, some of which have been exchanged for general mortgage bonds, but are deposited in escrow only. The president, Mr. John S. Barbour, was appointed receiver in July, 1876. Interest in default, but receiver ordered a cap on O. & A. 1st and 2d mortg. (V. 22, p. 15, 591; V. 23, p. 550.)

Western & Atlantic.—This road is owned by State of Georgia, and leased at \$300,000 per annum. Lessees have issued the income bonds. (V. 22, p. 136.)

Westchester & Philadelphia.—Net earnings 1875-6, \$143,652. (V. 22, p. 304; V. 24, p. 62.)

West Jersey.—Gross earnings, 1875, \$650,797; expenses, \$366,549; net, \$284,247. Net profit above interest and rentals, \$95,689. (V. 22, p. 232.)

West Wisconsin.—The company defaulted on interest due Jan. 1, 1875, and funded nine coupons from that date. The following is from the official statement: Since its organization the company has issued \$4,000,000 gold first mortgage land grant bonds, of which \$3,815,500 are outstanding; \$640,000 Southern extension bonds, of which \$370,900 are held as collateral security by floating debt creditors; \$2,500,000 seven per cent gold consolidated bonds, of which \$1,471,000 are held as collateral to the floating debt. The other debts of the company on Jan. 1, 1875, were as follows: Bills payable, \$1,030,921. There are collaterals belonging to the company held for these, as follows: Southern extension bonds,

\$370,000; consolidated bonds, \$1,471,000; and 200 cars; other items of debt, \$1,826,141. Earnings, 1874, \$884,920; operating expenses, \$697,107; net earnings, \$187,812. For full particulars see V. 20, p. 77, 291, 314; V. 21, p. 396; V. 22, p. 521; V. 23, p. 304, 330, 472.

Western Alabama.—Sold in foreclosure, April 19, 1875, and bought by Central Ga. and Georgia Railroads. (V. 20, p. 398, 405, 445.)

Western Maryland.—This company was largely assisted by the city of Baltimore, which has also bought its overdue coupons. The only bonds remaining in default for interest to their holders are the second preferred unendorsed. Annual report for last fiscal year, to September 30, 1876, shows gross receipts, \$311,902; expenses, \$215,556; net receipts, \$96,346. (V. 22, p. 207; V. 23, p. 498.)

Western Pennsylvania.—The Pennsylvania RR., lessee, owns \$372,650 stock out of the total amount of \$1,022,450, \$148,000 of branch bonds, and all of \$1,200,000 general mortgage bonds; net earnings 1875, \$182,059. (V. 22, p. 206.)

Williamston & Tarboro.—Road in progress. No recent financial information.

Wilmington Columbia & Augusta.—Leases and operates the W. & W. In 1874-5 net earnings were \$183,271, including profit on W. & W. Coupons of Dec., 1875, are unpaid. (V. 22, p. 15.)

Wilmington & Weldon.—Leased December, 1872, to Wilmington, Columbia & Augusta road at 7 per cent on stock. Lessee assumes all liabilities. (V. 22, p. 16.)

Wisconsin Central.—Defaulted July, 1875, and funded 9 coupons. Has since built 72 miles, and has more in progress, paid for out of bond sales since default. (V. 20, p. 291, 571; V. 21, p. 245, 324; V. 23, p. 478.)

Worcester & Nashua.—Guarantees the stock and bonds of Nashua & Rochester, leased. (V. 21, p. 590; V. 22, p. 545; V. 24, p. 158.)

CANAL.

Chesapeake & Delaware.—Delaware City to Chesapeake City, Md. (V. 18, p. 582.)

Chesapeake & Ohio.—Gross receipts, 1875, \$473,216; net, \$251,175. Paid on bonds, \$23,940. (V. 21, p. 77.)

Delaware Div.—Leased to Lehigh C. & N. Co., at interest on bonds, and 8 per cent a year on stock.

Del. & Hudson Canal.—This Co., which is among the largest miners and carriers of coal, leases the Alb. & Susq. and Renss. & Sar. Railroads. Also endorses bonds of N. Y. & Canada RR. Annual report for 1876, in CHRONICLE of Feb. 24. V. 22, p. 459; V. 23, p. 101, 308.

Lehigh Coal & Navigation.—Gross receipts in 1875, \$1,819,085; expenses, int. and dividends, \$1,914,276. Excess of the latter, \$65,191. The Central R.R. of N. J. assumes (in purchase of equipment), \$2,810,000 of the gold loan due 1897, leases the Lehigh & Susquehanna Rail Road, and operates the Lehigh Canal. The Lehigh & Wilkes-Barre Coal Co. assumes \$500,000 of the gold loan due 1897, and \$322,000 (all) of the convertible gold loan due 1894, and has also leased the coal lands of the Company. (V. 22, p. 279.)

Monongahela Navigation Company.—Receipts, 1875, \$196,576; expenses, \$80,487; dividends, \$90,387.

Morris.—Leased April, 1870, to Lehigh Valley Railroad for 999 years. The lessees assume bonds and scrip, and pay 10 per cent per annum on preferred stock, and 4 on consolidated stock. (V. 12, p. 714.)

Subscribers will confer a great favor by giving immediate notice of any error discovered in these Tables.

DESCRIPTION.	Miles of Canal.	Date of Bonds	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Principal, when Due. Stocks—Last Dividend.
For explanation of column headings, &c., see notes at the head of first page of tables.					Rate per Cent.	When Payable	Where Payable, and by Whom.	
CANAL—Continued.								
Pennsylvania—Stock.....	327	.....	\$50	\$4,480,405	.....	.....	.....	.....
1st mortgage, interest guaranteed by Penn. RR.	327	1867	1,000	3,000,000	6	J. & J.	Philadelphia, Office.	July, 1910
Schuylkill Navigation—Stock, common.....	108	.....	50	949,748	30c. in so	F. & A.	Philadelphia, Office.	Aug. 1, 1876
Preferred stock.....	.....	.....	50	3,155,650	60c. in so	F. & A.	do do	Aug. 1, 1876
1st mortgage, extended.....	.....	.....	1,000	1,709,380	6	Q.—M.	do do	March, 1897
2d mortgage.....	.....	.....	1,000	3,990,392	6	J. & J.	do do	1882 to 1907
Mortgage bonds.....	.....	.....	.....	1,148,000	6	J. & J.	do do	1895
Improvement bonds.....	.....	1870	1,000	260,000	6	M. & N.	do do	May, 1880
Boat and car loan.....	.....	1863	1,000	756,650	6	M. & N.	do do	May, 1913
Boat and car loan.....	.....	1864	1,000	628,100	7	M. & N.	do do	May, 1915
Susquehanna—Stock.....	45	.....	50	2,002,746	.....	.....	.....	.....
Maryland loan, 2d mortgage.....	.....	.....	.....	1,000,000	6	J. & J.	Phila. and Baltimore.	Jan., 1885
Susquehanna Canal, common bonds, 3d mort.	.....	.....	.....	1,320,000	6	J. & J.	do do	Jan. 1, 1878
do pref., 3d. T. W. priority b'ds..	.....	.....	.....	325,310	6	J. & J.	do do	Jan., 1894
do bonds of 1872.....	.....	1872	.....	250,000	7	J. & J.	do do	Jan., 1902
Union—1st mortgage.....	85	.....	.....	3,000,000	6	M. & N.	Philadelphia, Office.	May 1, 1883
MISCELLANEOUS.								
Adam's Express Company—Stock.....	.....	.....	100	12,000,000	2	Q.—M.	N. Y., Company's Office.	Nov. 1, 1876
American Express—Stock.....	.....	.....	100	18,000,000	3	J. & J.	do do	Jan. 2, 1877
American Coal (Maryland)—Stock.....	.....	.....	25	1,500,000	4	M. & S.	New York, Office.	Mar. 10, 1876
Atlantic & Pacific Telegraph—Stock.....	.....	.....	100	10,500,000	.....	.....	.....	1872
Boston Water Power.....	.....	.....	100	4,000,000	10 s.	.....	Boston, Office.	Nov. 12, 1872
Mortgage bonds (for \$2,800,000).....	1874	.....	1,000	1,740,000	7	J. & D.	do	June, 1884
Canton Improvement Company—Stock.....	.....	.....	25	1,107,500	.....	.....	.....	.....
Sterling bonds (sinking fund one-fifth of land sales).....	1873	.....	\$200	584,000	6 g.	J. & J.	London, Brown, S. & Co	Jan. 1, 1904
Mortgage bonds, gold sixes (for \$2,500,000).....	1874	.....	1,000	661,000	6 g.	J. & J.	New York or London.	Jan. 1, 1904
Union RR., 1st mort., end. C. Co. (s. f., rents on \$220,163)	.....	.....	500 &c.	900,000	6	J. & J.	.....	.....
do 2d mort., g., end., (s. f. ground rents on \$144,800)	.....	.....	500 &c.	598,000	6 g.	M. & N.	London.	1900
Consolidation Coal of Maryland—Stock.....	.....	.....	100	10,250,000	2 1/2	M. & S.	N. Y., Co.'s Office, 71 B'y.	Jan. 2, 1877
1st mortgage (convertible).....	1864	.....	1,000	412,000	7	J. & J.	do do	Jan., 1885
1st mortgage, consolidated, convertible.....	1872	.....	1,000	363,000	6	J. & J.	do do	Jan. 1, 1897
Cumberland Coal and Iron—1st mortgage.....	1852	.....	.....	137,000	6	J. & J.	do do	1879
do do 2d mortgage.....	1869	.....	1,000	498,000	6	F. & A.	do do	Feb., 1879
Cumberland Coal & Iron Company—Stock.....	.....	.....	100	500,000	6	A. & O.	New York, Office.	Oct. 15, 1875
Dunleith & Dubuque Bridge—Bonds sinking fund.....	1868	.....	1,000	480,000	8	M. & N.	N. Y., by Ill. Cent. RR.	Nov., 1893
Illinois & St. Louis Bridge—1st mortgage coupon, s. fund..	1871	.....	1,000	3,756,000	7 g.	A. & O.	New York and London.	1900
2d mortgage, coupon.....	1871	.....	1,000	2,000,000	7 g.	J. & J.	do do	July 1, 1901
3d mortgage, coupon.....	1874	.....	1,000	2,492,000	7 g.	M. & S.	do do	Mar. 1, 1886
4th mortgage.....	1875	.....	1,000	1,000,000	10	J. & J.	St. Louis.	.....
St. Louis Tunnel RR.—1st mortgage sterling, sink. fund.	1873	.....	\$200	1,000,000	9 g.	J. & J.	London, J. S. Morgan & Co.	Jan. 1, 1888
do do 2d mortgage.....	1875	.....	.....	1,000,000	10	J. & J.	St. Louis.	.....
Iowa RR. Land Co.—Stock.....	.....	.....	.....	7,620,000	1	Q.—F.	Boston.	Feb. 1, 1877
Mariposa Land & Mining Company—Stock.....	.....	.....	100	10,000,000	.....	.....	.....	.....
Preferred stock.....	.....	.....	100	5,000,000	.....	.....	.....	.....
Mortgage bonds (for \$500,000).....	1875	.....	1,000	(?)	.....	J. & J.	New York.	Jan. 1, 1886
Maryland Coal—Stock.....	.....	.....	100	4,400,000	1 1/2	.....	.....	Jan. 31, 1876
Mercantile Trust—Real estate 1st mortgage bonds.....	1876	.....	500 &c.	1,695,000	7	Various	New York and London.	In 5 years
Pacific Mail Steamship Company—Stock.....	.....	.....	100	20,000,000	3	.....	.....	Sept., 1869
Bonds, coupon or registered (for \$2,000,000).....	1876	.....	1,000	(?)	7	M. & S.	.....	March, 1886
Pennsylvania Coal—Stock.....	.....	.....	50	5,000,000	5	Q.—F.	N. Y., 111 Broadway.	Nov. 1, 1876
1st mortgage bonds.....	1861	.....	.....	484,500	7	F. & A.	do do	Aug. 1, 1881
Pennsylvania Anthracite Coal—Stock.....	.....	.....	.....	2,000,000	.....	.....	.....	.....
1st mortgage bonds.....	.....	.....	.....	1,000,000	.....	.....	.....	1893
Producers' Consolidated Land & Petroleum—Stock.....	.....	.....	100	2,500,000	6	Q.—J.	New York, Office.	Jan. 20, 1877
Pullman Palace Car—Stock.....	.....	.....	100	5,938,200	2	Q.—F.	N. Y., Farm L. & T. Co.	Feb. 15, 1877
Bonds, 2d series.....	.....	.....	.....	298,000	8	M. & N.	do do	May 15, 1881
Bonds, 3d series.....	.....	.....	.....	432,000	8	F. & A.	do do	Feb. 15, 1887
Bonds, 4th series.....	.....	.....	.....	886,000	8	F. & A.	do do	Aug. 15, 1892
Bonds, sterling debenture, convertible.....	.....	.....	.....	204,500	7 g.	A. & O.	do do	April 1, 1885
Bonds, debenture.....	.....	.....	.....	603,000	7	A. & O.	do do	Oct. 15, 1878
Quicksilver Mining Company—Common stock.....	.....	.....	100	4,291,300	.....	.....	.....	.....
Preferred stock.....	.....	.....	100	5,708,700	.....	.....	.....	.....
2d mortgage, gold.....	.....	.....	.....	584,000	7 g.	J. & J.	N. Y., Company's Office.	1879
Southern & Atlantic Telegraph—Guaranteed stock.....	.....	.....	25	948,000	2 1/2	A. & O.	N. Y., West. Union Tel.	Oct., 1876
Spring Mountain Coal—Stock, guar'd 7 p. c. by L. V. RR.	.....	.....	50	1,500,000	4	J. & D.	N. Y., Company's Office.	Dec. 11, 1876
United States Express—Stock.....	.....	.....	100	7,000,000	2	.....	New York, Office.	Nov. 15, 1876
Wells, Fargo & Company Express—Stock.....	.....	.....	100	5,000,000	4	J. & J.	New York, Office.	Jan. 15, 1877
Western Union Telegraph—Stock.....	.....	.....	100	33,787,475	1 1/2	Q.—J.	New York, Office.	Jan. 15, 1877
Real estate bonds, gold, sinking fund.....	1872	.....	1,000	1,498,000	7 g.	M. & N.	N. Y., Union Trust Co.	May, 1902
Bonds, coup or reg., conv. till May, 1885, s. f. 1 p. c.....	1875	.....	1,000	3,988,000	7	M. & N.	N. Y., Treasurer's Office	May, 1900
Sterling bonds, coup. (sinking fund 1 per cent. per annum)	1875	.....	\$100 &c	1,001,160	6 g.	M. & S.	London, Morton, R. & Co	March 1, 1900
Wilkesbarre Coal—Stock.....	.....	.....	100	3,400,000	5	M. & N.	Philadelphia.	.....

Pennsylvania Canal.—Worked in interest of Penn. RR. which guarantees interest on bonds. An old mortgage of \$90,000 is due in 1887. Gross receipts 1875, \$441,639; payments, including interest, &c., \$438,997.

Schuylkill Navigation Company.—Leased from June 1, 1870, to Philadelphia & Reading for 999 years, at annual rent of \$655,000, including certain real and personal property conveyed to Philadelphia & Reading. (Last annual report in V. 22, p. 493.)

Susquehanna & Tide Water.—Leased and operated by Philadelphia & Reading Railroad for interest on bonds and half of net earnings.

Union Canal.—Stock, \$2,907,850.

MISCELLANEOUS.

Adams Express Company.—A reference to the suit of Dinsmore and others in V. 19, p. 270.

American Coal.—The report for 1875 showed gross receipts, \$825,916; net, \$9,016. (V. 22, p. 180.)

Atlantic & Pacific Telegraph.—Of this stock the Union Pacific Railroad holds \$2,420,000. Annual report V. 22, p. 422. (V. 22, p. 483, 567; V. 23, p. 160, 525; V. 24, p. 158.)

Boston Water Power Co.—Annual report in V. 22,

p. 494. Interest due Dec., 1876, unpaid. (V. 23, p. 183; V. 24, p. 111.)

Canton Improvement Co.—The annual report for year ending May 31, 1875, is in V. 22, p. 613. Of the \$2,500,000 mortgage \$600,000 is reserved to pay sterling loan. The Company owns \$594,000 stock of Union Railroad Co. out of \$600,000, and guarantees its bonds. (V. 20, p. 314, 546; V. 22, p. 613.)

Cary Improvement Co.—Assets April, 1875, \$396,694; liabilities, \$165,009.

Consolidation Coal.—Annual report for 1875 in V. 22, p. 279, showing gross receipts, \$2,648,178; expenses, \$1,876,402; net, \$771,776. Consol. mortgage bonds are held to retire old bonds. Guarantees also bonds of the Cumberland & Penn., and assumes \$135,000 Un. Mining Co. bonds. (V. 22, p. 279, 415, 471; V. 23, p. 207.)

Illinois & St. Louis Bridge.—Interest passed July, 1875. The Bridge and Tunnel Railroad are in hands of Messrs. Morgan and Humphreys, trustees. (V. 20, p. 544; V. 21, p. 349; V. 23, p. 14.)

Mariposa Land & Mining Co.—Assessments made on the shares from time to time, the last due Feb. 17, 1877. (V. 23, p. 112, 329; V. 24, p. 128.)

Pacific Mail Steamship Co.—Change of management, May, 1876. Report of old Board, V. 22, p.

543. (V. 21, p. 40, 207, 231, 278, 324, 340, 396; V. 22, p. 42, 257, 281, 305, 368, 513, 543, 591.)

Pennsylvania Coal.—This company operates a railroad of 47 miles connecting its coal mines with Branch of Erie Railway and Delaware & Hudson Canal at Hawley.

Pennsylvania Anthracite Coal.—This Company's stock and bonds admitted to N. Y. Stock Board Feb., 1877. (V. 24, p. 112.)

Pullman Palace Car Company.—Report in V. 23, p. 402; last year in V. 21, p. 467.

Quicksilver Mining Company.—Annual report for 1875, with balance sheet, &c., in V. 21, p. 303. See V. 19, p. 584; V. 20, p. 141, 429, 538; V. 22, p. 233, 303.

Spring Mountain Coal Company.—This is guaranteed 7 per year till 1885 by Lehigh Valley RR.

United States Express.—New stock of \$1,000,000 issued. (V. 22, p. 159; V. 23, p. 87.)

Western Union Telegraph.—The company holds \$7,257,735 of its own stock, making the total \$41,073,410. In May, 1876, purchased control of Southern & Atlantic Company, and leased it. (V. 22, p. 136, 175, 182, 257, 266, 563, 591; V. 23, p. 68, 87, 101, 230, 330, 378, 599; V. 24, p. 153.)