

Investors' Supplement

OF THE

COMMERCIAL AND FINANCIAL CHRONICLE.

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NEW YORK, MAY 31, 1879.

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. One number of the SUPPLEMENT is bound up with the FINANCIAL REVIEW (Annual) for 1879.

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INVESTMENTS IN MAY.

The demand for investment securities in May has been large and well distributed. The great feature of the month has been the rapid sale by the last Syndicate of the U. S. four per cent bonds, they having disposed of nearly the whole \$121,000,000 for which they subscribed. The calculations of the Syndicate, on which their transaction was based, have not been disappointed, namely, that the bonds to be called in were so largely held by corporations and other parties who would be obliged to purchase the new bonds, that a successful marketing of the latter was a foregone conclusion. The final adjustment of the bonded debt of the Government on what may be regarded as a permanent hard pan basis, will be of incalculable benefit to the country in all financial transactions; and the saving of \$13,000,000 or more to the General Government, considerable as the item may appear, is a small gain as compared with the immense advantage of having government securities settled to a condition where their future standing may be estimated with some reasonable degree of certainty. In all the paper-money inflation era, with the ever shifting character of the government obligations, there has scarcely been a loss incurred which was more unexpected than that which occurred to the purchasers of government bonds in 1876 and 1877. In those dark years, when the officers of savings banks and others having charge of trust funds were almost compelled to invest in government securities, as the only channel which offered a promise of safety for the money intrusted to their care, it was utterly impossible to foresee that within a year or two they would lose 10 to 15 per cent by a decline in the market price of these bonds, which were then generally regarded as the only safe thing to purchase. And here was the anomaly—that as the credit of the Government improved, its bonds declined; all this arising, of course, from the wretched condition of affairs under

which the issues of government bonds were so numerous, and of such uncertain periods of maturity, that the most experienced bank officer could not form any opinion as to their value which might not prove fallacious in the end. With the final adjustment of the debt at four per cent, it is hoped that all this uncertainty attending the ownership of government bonds is forever done away with.

In State bonds, some progress has been made towards funding Virginia bonds, and also those of North Carolina, but little hope is gathered from the tone of discussion in the Louisiana Constitutional Convention, or from the Tennessee proposition.

In city bonds, the most notable event is the offer of Drexel & Co. to negotiate at par a $4\frac{1}{2}$ per cent loan of \$10,000,000 for the city of Philadelphia, the proceeds to be used in paying floating debt. Another firm is also reported to have offered to sell the loan at $102\frac{1}{4}$ net.

For railroad securities the demand has been large, both for investment and on speculative account. Many stocks and bonds which have been looked upon as nearly worthless have recently come into notice, and in some cases have sold largely, and the resuscitation of these long-forgotten things has been such a feature of dealings, particularly in the securities of railroads reaching out towards the southwest, that a broker who is slightly sceptical as to the permanence of the present buoyancy, remarks that it is only necessary now for a stock or bond to be "rotten and southwestern," to meet with a ready market.

There is a very lively inquiry among brokers and their customers for satisfactory information in regard to railroad bonds, and to meet this demand a new edition of the "Value of Railroad Securities," published at the office of the CHRONICLE, will be issued on or about the third of June. This little book embraces, in small compass, the largest practicable amount of information in regard to railroads which have earned the interest on their bonds. The gross and net earnings for four consecutive years are given side by side, together with a classification of the bonded debt and the annual interest charges, so that it can be seen at a glance how far the earnings have gone towards the payment of obligations, and how much surplus has been left each year after the payment of interest. It is the province of the CHRONICLE and its associate publications to furnish all possible facts in regard to the several subjects of which they treat, and thus to enable their readers to form an opinion for themselves in regard to the value of investments, or other matters in question. An advertisement in the CHRONICLE of this date furnishes additional particulars as to the price of the book, &c.

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." "Coupon*" indicates that the bonds are coupon, but may be registered.

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. For explanations see notes above.	Date of Bonds.	Size or par Value.	Amount Outstanding	INTEREST.			Principal—When Due.
				Rate.	When Payable	Where Payable and by Whom.	
Alabama —Substitution bonds (A) (\$7,000,000).....	1876	\$100 &c.	\$6,358,600	2 &c.	J. & J.	New York.	July 1, 1906
Substitut'n b'ds for RR. (B) (\$596,000).....	1876	100 &c.	535,000	5	J. & J.	do	July 1, 1906
do for Ala. & Chatt. (C) (\$1,000,000).....	1876	100 &c.	593,000	2 &c.	J. & J.	do	July 1, 1906
Educational funded debt.....	1874	....	2,810,670	8	J. & J.	Montgomery.	July 1, 1884
Funded "obligations".....	1874	....	1,000,000	....	J. & J.	N. Y., Union Trust Co.	1899
Arkansas —Funding bonds of 1869 and 1870.....	1869 to '70	1,000	1,886,000	6	J. & J.	do	1900
Funding Bonds 1870 (Holford).....	1870	1,000	1,316,000	6	....	do	1900
Levee bonds (or warrants).....	1871	100 &c.	1,986,773	7	J. & J.	do	1900
Old unfunded debt, including interest.....	1838 to '39	....	1,985,955	....	....	....	1884
Ten year b'ds, Act May 29, '74.....	1874	....	258,300	10	....	....	....
Secured sinking fund bonds (Act. Dec., 1874).....	1875	....	375,000	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	1900
To Little Rock, Pine Bluffs & N. Orleans RR.....	1870	1,000	1,200,000	7	A. & O.	do	1900
To Miss., Ouachita & Red River Railroad.....	1870	1,000	600,000	7	A. & O.	do	1900
To Arkansas Central Railroad.....	1870	1,000	1,350,000	7	A. & O.	do	April, 1900
State scrip.....	1863	....	1,353,120	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	1885
Funded debt bonds of 1873.....	1873	500 &c.	2,801,000	6 g.	J. & J.	do	1893
Connecticut —War bonds, 20 year..... } Coupon	1863	1,000	877,000	6	J. & J.	Hartford, Treasury.	Jan. 1, 1883
War bonds, 20 year..... } or	1864	1,000	1,318,550	6	J. & J.	do	Jan. 1, 1884
do not taxable, 20 year..... } regist'd.	1865	100 &c.	1,741,100	6	A. & O.	do	Oct. 1, 1885
New bonds, coupon, 10-20 year.....	1877	1,000	1,031,000	5	M. & N.	do	May 1, 1897
Dist. of Columbia —Perm't imp't, gold, coup.....	1872	500 &c.	3,995,000	6 g.	J. & J.	Wash. or N. Y., U. S. Treas.	July 1, 1891
Permanent improvement bonds, coupon.....	1873	....	670,000	7	J. & J.	do	July 1, 1891
Fund. b'ds (U.S. guar., Acts June, '74 & Feb., '75).....	1874	50 &c.	13,743,250	3-65	F. & A.	do	Aug. 1, 1924
Market house bonds, coupon.....	1872	50 &c.	150,000	7	J. & J.	do	July 26, 1892
Water stock bonds, coupon.....	1871 to '73	1,000	423,000	7	J. & J.	do	Oct. 1, 1901 to '03
Wash. fund'g, gld., (\$660,000 are M. & N., 1902).....	1872	100 &c.	1,810,000	6 g.	J. & J.	do	1892 & 1902
Other Washington debt, reg. stock.....	1828 to '63	....	786,100	5 & 6	Various	Washington, D. C.	At pleasure.
Georgetown, reg. stock, (\$20,000 only are 8s).....	....	....	251,500	6 & 8	Q.—J.	do	1879-'84
Florida —State bonds.....	1871	....	350,000	7	....	N. Y., Importers' & Tr. B'k.	....
Consolidated gold bonds (\$300,000 are 7s).....	1873	1,000	923,100	7 & 6 g.	J. & J.	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	800,000	6	F. & A.	N. Y., Fourth National B'k.	1881 and 1886
Bonds, act of Mar. 12, '66 (renewal W. & A.).....	1866	500 &c.	3,600,000	7	J. & J.	do	May, 1886
Quarterly gold bonds, act of Sept. 15, 1870.....	1870	1,000	2,097,000	7 g.	Q.—J.	do	Oct., 1890
Bonds, act of Jan. 18, '72.....	1872	1,000	307,500	7	J. & J.	do	July, 1892
Bonds for funding (Act Feb. 19, '73).....	1873	250 &c.	800,000	8	A. & O.	do	April 1, 1879 to '86
Bonds to fund coupons on endorsed bonds.....	1876	1,000	542,000	7	J. & J.	do	July 1, 1896
Bonds exchanged for endorsed RR. bonds.....	1877	1,000	2,298,000	6	J. & J.	do	Jan. 1, 1889
New funding bonds, small.....	1879	500 &c.	500,000	4	Jan.	State Treasury.	Jan. 1, 1885
Illinois —Refunded stock bonds.....	1847	1,000	357,442	6	J. & J.	N. Y., Am. Exchange Bank.	At will.
Normal University bonds.....	....	1,000	23,000	6	J. & J.	do	Jan., 1880
Thornton loan bonds.....	....	1,000	36,000	6	M. & S.	do	Jan., 1880
War bonds.....	....	100 &c.	142,300	6	J. & J.	do	Jan., 1880
Indiana —Bonds, short loan.....	1876	....	200,000	6	J. & D.	N. Y., Winslow, L. & Co.	Dec. 1, 1879
Bonds, coupon, (payable after April 1, 1884).....	1879	....	510,000	5	A. & O.	do	April 1, 1889
School fund bonds (non-negotiable).....	....	....	3,904,783	6	Various	....	....
Iowa —War and defense bonds.....	1861	....	300,000	7	J. & J.	New York, Kountze Bros.	July 1, 1831
Kansas —Bonds, 1861 to '69, funding, &c.....	1861 to '69	100 &c.	101,175	6	July.	N. Y., Am. Exch. Nat. Bk.	1883 to '84
Bonds for various State purposes.....	1861 to '75	100 &c.	739,000	7	J. & J.	do	1879 to '99
Military loan.....	1864 to '65	....	289,000	7	J. & J.	do	1884 to '99
Louisiana —Bonds for relief of State Treasury.....	1853	500	63,500	6	J. & J.	\$15,000	July, 1893
Bonds in aid of various railroads.....	....	1,000	284,000	6	Various	119,000	1872 to 1906
Levee bonds—Act 35 of 1865.....	1866	1,000	57,000	8	Various	....	1886
do Act 115 of 1867.....	1867	1,000	112,000	6	M. & N.	....	May 1, 1907
do special—Act 32 of 1870.....	1870	500	49,000	8	M. & S.	....	March 1, 1875
Bonds funding coupons.....	1866	100 &c.	49,500	6	J. & J.	....	1886 & '88
do to Boeuf & Crocodile Navigation Co.....	1870	1,000	80,000	8	J. & J.	80,000	Jan. 1, 1890
do issued to State Penitentiary.....	1869	1,000	12,000	7	M. & S.	....	March 1, 1909

Alabama.—The State gave 30-year bonds, dated July 1, 1876, bearing 2 per cent till 1881, then 3 per cent till 1886, 4 per cent till 1896, and 5 per cent for last 10 years, for old bonds, without any allowance for past-due coupons. Ala. & Chatt. endorsed bonds are exchanged (for \$1,000,000 of the new bonds, class C, which bear 2 per cent till 1881 and 4 per cent for remaining 25 years). For railroad endorsements the bonds issued bear 5 per cent. An analysis of the debt and funding operations is in V. 24, p. 28. There were \$3,705,000 of railroad obligations unprovided for in the "adjustment." Tax rate, 1878-9, 7 mills. The assessed valuation of real estate in 1877 was \$73,539,636, and of real estate and personalty, \$11,436,580. (V. 24, p. 28, 420; V. 27, p. 94; V. 28, p. 199.)

Arkansas.—The State Supreme Court has decided Levee bonds of 1869 and 1870 invalid. 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. (V. 25, p. 161; V. 27, p. 15, 40; V. 28, p. 171, 276.)

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 and 1877, was as follows: Real estate, \$418,840,023 in 1877, against \$454,990,351 in 1876; personal property, \$199,243,292 in 1877, against

\$139,247,695 in 1876—total, \$618,083,315 in 1877, against \$595,073,177 in 1876. Tax rate for 1876-7, 72½ cents per \$100.

Connecticut.—The debt of Connecticut was all created originally for war purposes. Assessed value of real and personal property, 1877, \$314,406,977; rate of taxation, 1½ mills. (V. 24, p. 387.)

Dist. of Columbia.—The total assessed value of taxable real estate in 1877 was \$97,609,890; personal property, \$21,000,000. The interest on the 3-65 bonds is provided for by Congress. See law of 1878, V. 25, p. 599. There is due the sinking fund \$256,211 per year. (V. 22, p. 131; V. 23, p. 542; V. 24, p. 39; V. 26, p. 599; V. 27, p. 303.)

Florida.—Less the sinking fund of \$130,700, and J. P. and M. loan, the total debt is \$1,284,100, which does not include \$132,000 bonds of 1857, held by Indian Trust Fund. Coupons of the consol. bonds are receivable for taxes. Real and personal property assessed in '77 at \$0.898,247; tax rate, 9 mills. The Jacksonville Pensacola & Mobile RR. loan is in litigation, and the State Supreme Court has decided that the State is not bound for it. (V. 23, p. 576; V. 25, p. 212.)

Georgia.—The constitutional amendment in 1877 declared void several issues of bonds and railroad endorsements. The So. Ga. & Florida RR. has \$464,000 of bonds endorsed, but the Company pays interest and the road is estimated to be nearly worth the bonds. Assessed value of property in 1878 was

as follows: Lands, \$36,255,473; city and town property, \$48,370,413; total, including personal, \$286,221,718, against \$235,659,531 in 1877. \$245,853,750 in 1876, and \$261,755,884 in 1875; rate of tax in 1878, five mills. (V. 25, p. 128, 162; V. 27, p. 653; V. 28, p. 17.)

Illinois.—The Illinois Central RR. charter tax on earnings is about \$300,000. For 1877 the total assessed value as equalized by local assessors was: Lands, \$491,704,984; town and city lots, \$208,521,067; total, \$892,426,051; total as equalized by State assessors, \$931,199,308. State tax in 1876, 2-8 mills. (V. 24, p. 40.)

Indiana.—There are also \$139,000 of 6 per cent war loan bonds. There has been some question as to the State's obligation to pay the Wabash & Erie Canal debt. Valuation, 1877, of all taxable property, \$855,190,125, against \$864,720,440 in 1876 and \$897,739,783 in 1875. Tax rate, 1-3 mills. (V. 22, p. 104, 209, 615.)

Kansas.—Kansas has but a small State debt, but the issues of municipal bonds amount to \$13,000,000. The valuations in 1878 were: Real estate, \$97,567,615; personal, \$25,606,163; railroads, \$15,550,223—total, \$138,693,801, against \$136,019,113, in 1877. Tax rate, 5½ mills for State purposes. State funds hold \$713,700 of the bonds. (V. 24, p. 40.)

Louisiana.—The funding bill passed Jan. 24, 1874, scaled the debt down to 60 per cent of the face value. New bonds were voted for New Orleans & Pacific Railroad in 1878, and their validity is affirmed

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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.							
Louisiana—(Continued)—							
Bonds to fund floating debt of State.....	1870	\$1,000	\$6,000	6	M. & N.	\$.....	May, 1910
do to Mississippi & Mexican Gulf Canal..	1869	1,000	260,000	7-30	M. & S.	260,000	1899
do to Northern Louisiana & Texas RR. Co.	1869	1,000	10,000	8	A. & O.	.....	1909
do school & seminary, held by St. Treas..	1857	1,000	48,000	6	Various	48,000	1897
do to N. Orleans, Mobile & Chatt. RR.	1870	1,000	70,000	8	J. & J.	70,000	July 1, 1910
do to N. Orleans, Mobile & Texas RR.	1871	1,000	2,500,000	8	A. & O.	2,500,000	April, 1911
N. O. Mob. & Texas RR. bonds, end. by State	1869	1,000	875,000	8	.....	875,000	.....
Consolidated funded bonds.....	1874	100 &c.	11,777,100	7	J. & J.	N. Y., Winslow, L. & Co.	Jan., 1914
Bonds for N. O. & Pacific RR. (\$2,000,000)....	1878	.....	(?)	.....	.....	.....	.....
Maine— War loan bonds.....	Coup. 1863	500 &c.	385,000	6	M. & S.	Boston, Suffolk Bank.	March 1, 1883
Bounty loan bonds.....	or 1863	1,000	307,000	6	F. & A.	do do	Aug. 15, 1880
do do.....	1864	500 &c.	2,330,000	6	J. & D.	do do	June 1, 1889
Municipal war debt assumed.....	1868	100 &c.	2,826,900	6	A. & O.	Augusta and Boston.	Oct. 1, 1889
Maryland— Baltimore & Ohio Railroad, sterling	1838	.....	2,010,000	5 g.	J. & J.	London, Baring Bros.	1890
Chesapeake & Ohio Canal, sterling.....	1838	.....	2,502,555	5 g.	J. & J.	do do	1890
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	.....	3,326,750	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	.....	691,291	6	.....	do do	1887
Treasury relief loan, 10-15 years.....	1878	.....	500,000	6	J. & J.	do do	1888 to 1893
Massachusetts— Back Bay Lands Loan.....	1861 to '62	500	220,000	5 g.	M. & N.	Boston, Treasury.	May 1, 1880
Coast Defense Loan.....	1863	1,000	888,000	5 g.	J. & J.	do do	July 1, 1883
Bounty Fund Loan.....	1863	1,000	200,000	5 g.	J. & J.	do do	July 1, 1883
Bounty Fund Loan.....	1864	500 &c.	4,379,500	5 g.	M. & N.	do do	May 1, 1894
do do sterling.....	1864	£100 &c.	4,000,744	5 g.	M. & N.	London, Baring Bros.	May 1, 1894
War Loan, sterling.....	1869	£200	999,944	5 g.	J. & J.	do do	July 1, 1889
Troy & Greenfield Railroad loan, sterling.....	1858 to '61	£200 &c.	5,506,952	5 g.	A. & O.	do do	Oct., 1888 to '90
do do home.....	1861 to '63	500 &c.	1,366,500	5 g.	A. & O.	Boston, Treasury.	April, 1891 & '93
do do sterling.....	1871	200 &c.	3,598,450	5 g.	J. & J.	London, Baring Bros.	July, 1891
do do sterling.....	1875	£500	1,497,980	5 g.	J. & J.	do do	Jan. 1, 1895
do do dollar bonds.....	1873 to '74	1,000	670,000	5 g.	J. & J.	Boston, Treasury.	1893 & '94
do do do.....	1875	1,000	1,300,000	5 g.	J. & J.	do do	July 1, 1895
Southern Vermont Railroad Loan.....	1860	5,000	200,000	5 g.	A. & O.	do do	April 1, 1890
Boston, Hartford & Erie Railroad, sterling.....	1868 to '69	£200	3,599,024	5 g.	J. & J.	London, Baring Bros.	July 1, 1900
Harbor Land Improvement (5-20s).....	1874 & '76	1,000	700,000	5 g.	J. & J.	Boston, Treasury.	Sept. 1, 1894-96
Danvers Lunatic Hospital.....	1874 & '76	1,000	1,350,000	5 g.	Various	Boston, Treasury.	July 1, '94-Sep. 1, '96
Lunatic Hospital, Worcester.....	1875-'76	1,000	1,100,000	5 g.	Various	do do	May 1, '95-Sep. 1, '96
New State Prisons, sterling.....	1875	£500	1,292,280	5 g.	J. & J.	London, McCalmonts.	Jan. 1, 1895
Michigan— Two Million Loan.....	1863	1,000	591,000	6	J. & J.	N. Y., Am. Exchange Bank.	Jan. 1, 1883
War Bounty Bonds.....	1865	1,000	299,000	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.....	1869	1,000	50,000	7	J. & J.	St. Paul, Treasury.	July 1, 1879
State Building loan, coupon.....	1873	1,000	250,000	7	J. & J.	do do	July 1, 1883
Railroad Bonds (not recognized).....	1858	1,000	2,275,000	7	J. & D.	.....	Dec., 1887
Missouri— State bonds, proper.....	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	April 1, 1894
Bonds to North Missouri Railroad.....	1854 to '58	1,000	1,693,000	6	J. & J.	do do	1879 to '88
Bonds to Cairo & Fulton Railroad.....	1857 to '59	1,000	267,000	6	J. & J.	do do	1879 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	1,361,000	6	J. & J.	do do	1879 to '89
Pacific Railroad of Missouri.....	1853 to '59	1,000	2,971,000	6	J. & J.	do do	1879 to '87
Funding bonds.....	1874	1,000	1,000,000	6	J. & J.	do do	July, 1894
Renewal bonds, coup., 5-20s, (act Mch. 29, '77)	1875-6-7	1,000	4,350,000	6	J. & J.	do do	1895-6-7
Hannibal & St. Joseph Railroad.....	1857 to '75	1,000	1,518,000	6	J. & J.	N. Y., B'k N. America.	1887 to '95
do do renewal.....	1874	1,000	1,482,000	6	J. & J.	do do	1894-5-6
Nebraska— Bonds (act Feb. 14, 1877) coupon.....	1877	1,000	549,267	8	A. & O.	State Treasury.	April 1, 1897
Nevada— State bonds.....	1871	1,000	160,000	9½ & 10	Various	State Treasury.	1881 and '82
Territorial bonds.....	1872	1,000	380,000	9½	M. & S.	do	March, 1887
New Hampshire— War loan, coupon bonds.....	1864	1,000	600,000	6	M. & S.	Concord or Boston.	Sept., 1884 & '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	July 1, 1879 & '80
New Jersey— War loan bonds, tax free.....	1861	100 &c.	600,000	6	J. & J.	Trenton and Jersey City.	Jan., 1880 to '84
War loan bonds, tax free.....	1863	100 &c.	900,900	6	J. & J.	do do	Jan., 1886 to '96
do do taxable.....	1864	100 &c.	595,400	6	J. & J.	do do	Jan., '97 to 1902
New York—							
Canal debt, { Under Art. 7, Sec. 3, of Con- stitution, and Art. 7, Sec. 12. }	1875	Regist'ed in \$100 & multiples of \$100.	473,000	6 g.	J. & J.	N. Y., Manhattan Bank.	Oct., 1893
	1872		1,562,900	6 g.	J. & J.	do do	July, 1887
	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

by the Supreme Court, but the Governor declined to sign them and was sustained by the courts. Interest of Jan. 1, 1879, was paid, one-half cash and one-half scrip. The assessed value of property in 1879 is \$177,000,000; personal property, \$32,361,492. State tax rate, 11 mills. The interest tax is 5½ mills, which the auditor estimates will produce \$730,125 in 1879. In 1878 (fewer year) collections for interest were \$536,762. There is overdue interest of the years 1874 to 1878 inclusive, \$394,604. (V. 26, p. 315, 342, 403, 470, 523, 625; V. 27, p. 41, 122, 200, 303, 677; V. 28, p. 18, 42, 173, 224, 526.)

Maine.—The sinking funds (\$1,032,995), January, 1879, reduce the total debt to a net amount of \$4,815,905. Valuation of total taxables in 1875, \$255,000,000; tax rate in 1877, 3 mills. For 1878, treasurer advises 3½ mills. (V. 28, p. 42.)

Maryland.—The assessed valuation of property in 1877 was \$478,468,923; in 1878, \$464,425,790, on which the rate of taxation is 18½ cents per \$100. The State has largely assisted canals and railroads, and holds \$4,735,821 of stocks and bonds ranked as productive, leaving \$6,037,088 of debt without any offset; the State also holds \$23,762,430 in unproductive securities. (V. 23, p. 42.)

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 1878 the funded debt was reduced \$200,000. The sinking funds in Jan., 1879, were \$11,268,599. The Hoosac tunnel and connections cost the State about \$18,854,024, including interest paid. Real estate assessed in May, 1878, \$1,118,557,164, against \$1,191,533,169 in 1877; personal, including bank shares, \$46,667,106 in 1878, against \$503,784,594 in 1877. Savings Bank deposits Nov. 1, 1878, \$210,461,396; Nov. 1, 1877, \$243,922,225. The loan to Boston Hartford & Erie Railroad was secured by deposit of \$3,600,000 "Berdell" mortgage bonds, afterwards exchanged for N. Y. & N.E. RR. stock, and had a sinking fund of \$1,084,578 Jan. 1, 1879. (V. 26, p. 40, 523.)

Michigan.—The debt has been largely diminished in the last few years. Assessed valuation of real and personal property, 1877, \$630,000,000, and tax rate 2½ mills. Surplus revenue is applied to purchase of bonds.

Minnesota.—All the State bonds are now held by the permanent school fund. Minnesota has refused to recognize the "State Railroad bonds" of 1858 to the amount of \$2,275,000. A proposed compromise with the holders was defeated by a large majority in 1877. Taxable property, 1875, \$218,855,743, of which \$45,162,467 was personal; in 1876, \$218,850,744, of which \$45,302,445 was personal; in 1877, \$220,925,638, of which \$45,141,659 was personal. State tax, 2 mills; tax for all purposes in counties averages 17½ mills. (V. 22, p. 63, 567; V. 24, p. 40, 170, 227.)

Missouri.—The valuation of all real and personal property in 1873 was \$6,832,912, of which \$438,663,920 was real and \$173,543,091 personal. Railroads and bridges were assessed separately at \$26,122,211; the gross valuation exclusive of railroads and bridges is \$509,844,433. The tax rate is 40c. per \$100. In 1877 and 1878 bonds maturing were met by sale of renewal bonds and by sinking fund. The Hannibal & St. Joseph Railroad provides for its own debt. (V. 27, p. 200, 409.)

Nebraska.—Of these the State school fund holds \$426,267. There are also \$50,000 10 per cent "Grass-hopper" bonds of 1875, due Mar. 1, 1883, interest paid J. & J. Real estate in 1877 assessed at \$37,975,987; personal at \$33,335,591; tax rate, 6½ mills. (V. 24, p. 204.)

Nevada.—The debt of Nevada is hardly more than nominal, as the bonds are principally held in State funds.

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, \$199,080,353. Tax rate, \$2 per \$1,000.

New Jersey.—The debt was created for war purposes, and is provided for by sinking funds, which amounted Jan. 1, 1879, to \$1,458,752. Of the first two classes of bonds the principal is payable \$100,000 per year. In 1878 total valuation of property was \$531,851,849. Valuation of real property in 1877, \$419,729,400; personal \$123,868,381; total, \$566,250,697, against \$596,833,707 in 1876, and \$612,731,094 in 1875. State tax, 3½ mills. (V. 28, p. 58.)

New York.—The following were valuations and tax rate for State purposes in the years 1859 and 1865, and from 1871 to 1878:

Year.	Real Estate.	Personal.	State tax.
1859.....	\$1,097,564,524	\$307,349,155	2½
1865.....	1,158,327,371	392,552,314	4 58-80
1871.....	1,599,930,166	452,607,732	5 79-120
1872.....	1,644,379,410	447,248,035	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.....	2,108,325,572	357,941,401	3 11-24
1877.....	2,376,252,178	373,484,140	3 1-6
1878.....	2,373,418,490	364,965,110	2 9-10

The general fund debt was paid in July, 1878, and the canal debt only, of about \$9,000,000, now remains. Town, county, and city debts estimated by State Comptroller at \$25,000,000. (V. 24, p. 17, 49; V. 26, p. 18, 117; V. 28, p. 42.)

North Carolina.—Total property was assessed in 1876-7 at \$143,564,557; 1875, \$152,548,023; 1874, \$139,953,361; 1873, \$143,723,813. Tax rate 1878, 38 cents on \$100. Interest is paid on bonds issued to N. Car. RR. (\$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 Feb. 1879, which provides for funding old ante-war bonds at 40 per cent of the face value; "New" railroad bonds recognized as valid at 25 per cent; funding bonds of 1866 and 1863 at 15 per cent. All overdue coupons are to be surrendered; the new bonds run 30 years, and bear 4 per cent interest, the first upon of 2 per cent being payable. Special

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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							
North Carolina—Funding bonds tax-receivable.	1879	\$50 &c.	(?)	4	....	.....	1909
Railroad and improvement bonds, old.....	.....	500 &c.	\$1,738,800	6	J. & J.	New York.	1868 to '98
Railroad and improvement bonds, old.....	.....	500 &c.	3,639,400	6	A. & O.	do	1868 to '98
RR. and improv't bonds, new (not special tax)	.....	1,000	1,890,000	6	J. & J.	do	1868 to '98
do do do do	.....	1,000	1,469,000	6	A. & O.	do	1868 to '98
Funding bonds, since war.....	1866	100 &c.	2,231,000	6	J. & J.	do	Jan., 1900
do do	1868	100 &c.	1,657,600	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	11,366,000	6	A. & O.	do	1898 to '99
Ohio—Register'd loan, payable after June, 1881	1860	100 &c.	4,072,640	6	J. & J.	N. Y., American Exch. B'k.	July, 1881
Registered loan, payable after 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
Modoc war bonds.....	.....	.....	130,991	7	J. & J.	do do	1880
Willamette Canal and Lock.....	1870	.....	160,000	7	J. & J.	do do	1880
Pennsylvania—Reg. bonds, tax fr., (red'ble '92).	1877	100 &c.	8,000,000	5	F. & A.	Phila., Farm. & Mech. B'k.	Feb. 1, 1902
Registered bonds, tax free, 15-25 years.....	1879	100 &c.	2,000,000	4½ @ 5	F. & A.	do do	Aug. 1, 1904
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
Stock loan of Feb. 2 (registered).....	1867	50 &c.	2,220,750	6	F. & A.	do do	Feb., 1877 to '82
do do (registered).....	1867	50 &c.	90,400	5	F. & A.	do do	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.	1922
Rhode Island—War bonds.....	1862	1,000	975,000	6	M. & S.	Providence, R. I. H. & T. Co.	Sept. 1, 1882
War bonds.....	1863	1,000	200,000	6	A. & O.	do do	April 1, 1883
do.....	1863	1,000	631,000	6	J. & J.	do do	July 1, 1893
do.....	1864	1,000	738,000	6	F. & A.	do do	Aug. 1, 1894
South Carolina—State stock.....	1794	Various	17,411	3 g.	Q.—J.	Columbia, State Treasury.	At pleasure.
State House stock.....	1836 to '61	Various	289,172	6 g.	J. & J.	do do	1877 to '86
do bonds.....	1853 to '54	1,000	192,000	6	J. & J.	do do	1871 to '80
Funding bonds and stock.....	1866	50 &c.	238,933	6 g.	J. & J.	Columbia and New York.	July 1, 1887 to '97
Blue Ridge Railroad bonds.....	1854	1,000	469,000	6 g.	J. & J.	Columbia, Treasury.	July 1, 1875 to '79
Funding bills receivable.....	1868	1,000	72,000	6 g.	A. & O.	Columbia and New York.	July 1, 1888
Payment of interest.....	1868	1,000	149,000	6 g.	A. & O.	do do	July 1, 1888
Funding bank bills.....	1868	500 &c.	242,350	6 g.	J. & J.	do do	July 1, 1889
Conversion bonds and stock.....	1869	500 &c.	451,000	6 g.	J. & J.	do do	July 1, 1882
Land commission bonds.....	1869 to '70	500 &c.	13,000	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	.....	151,780	6 g.	Q.—J.	Columbia.	July 1, 1868
Bonds—Relief State Treasury.....	1869	.....	7,000	7	J. & J.	Columbia & Fis. Agen. N.Y.	1888
Reduction of Public Debt stock.....	Dec., 1873	.....	241,257	6	J. & J.	.....	.....
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	.....	.....	.....	.....
Tennessee—New funding bonds, act of 1873....	1874	1,000	4,867,000	6	J. & J.	N. Y., Fourth Nat. Bank.	July 1, 1914
Bonds regist'd, act of 1873, (\$292,300 are 5s).	Various.	1,000	14,957,300	5 & 6	J. & J.	do do	1875 to 1900
Held by E.T. University (not to be funded).....	.....	1,000	397,000	6	J. & J.	N. Y., Fourth Nat. Bank.	Various.
Texas—Funding State debt (act May 2, 1871)....	1872	.....	75,000	6	Various	State Treasury.	1891
Frontier def'ce, gold, act Aug. 5, '70 (red'ble '91)	1871	1,000	697,000	7 g.	M. & S.	N.Y., Donnell, Lawson & Co.	1911
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
Vet'n Pension bonds, act Apl., '74, (red'ble '79)	1874	100	1,153,974	10	J. & J.	State Treasury.	1894
Redemption of debt, act Aug. 6, '76.....	1876	1,000	1,564,000	6 g.	J. & J.	New York & State Treasury.	July, 1906
Vermont—War loan bonds, registered.....	1862	500 &c.	137,000	6	J. & D.	Montpelier, Treasury.	Dec. 1, 1890
Virginia—Old bonds, 2½ fundable, coupon.....	1851 to '66	500 &c.	6,139,943	6	J. & J.	New York.	1886 to '95
Old bonds, 2½ fundable, registered.....	1851 to '66	Various	.....	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.	18,582,900	6	J. & J.	Richmond, Treasury.	1905
do do reg., conv. into coup.....	1871	100 &c.	1,641,615	6	J. & J.	do do	1905
do (Act 1872) "Peeler," cp. not rec'ble.....	1872	100 &c.	2,359,500	6	J. & J.	do do	.....
do do reg. do.....	1872	100 &c.	923,616	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, '78, on debt proper.	.....	.....	4,640,990	.....	.....	.....	.....

tax bonds are ignored, and also bonds to Chatham RR. 1868, to Wilmington & Tarboro RR. and for Penitentiary. (V. 24, p. 17, 226; V. 27, p. 678; V. 28, p. 69, 200, 327.)

Ohio.—Ohio has a very small State debt, but large local debts, amounting in 1878 to \$41,295,840, against \$39,328,599 in 1877, and \$36,059,973 in 1876. Valuations in 1877 were: Real estate in cities, &c., \$378,443,113; other, \$706,347,619; personal, \$490,594,810. Total taxes levied in 1877 \$4,551,235 for State purposes, 2.9 mills, and \$22,975,512 on all local taxes. (V. 24, p. 17; V. 28, p. 69.)

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.—The new 5 per cent loan of \$8,000,000 was sold to take up maturing bonds. Total debt November 30, 1878, \$21,581,200; sinking fund, \$3,534,899. No tax is laid for State purposes on real estate, and revenue is raised principally from corporations. Taxes are levied on personal property, which was assessed in 1877 at \$159,318,877, and the tax was \$574,817. State expenses have lately exceeded revenue, and sinking funds have been diverted to meet the deficiency. The State holds \$1,751,331 in stocks and \$7,900,000 of railroad bonds. 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. 26, p. 15; V. 27, p. 14, 229; V. 28, p. 43, 146.)

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, \$86,894,928, and tax rate 15 cents on \$100.

South Carolina.—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. A committee to investigate bonds and ascertain what consols were properly issued was appointed in 1877, and reported January, 1878 (V. 26, p. 143), rejecting certain numbers of the consolidated bonds. A court of claims to hear the bondholders was appointed, and in December a report was made, of which the purport is expressed in CHRONICLE, V. 28, p. 18. Total valuation of all property—in 1878, real estate, \$83,270,998; personal, \$32,826,641; railroad property, \$6,520,772; the total for 1878-9, including counties not embraced in abstract, is put at \$132,237,956. Rate of taxation, 4½ mills. (V. 26, p. 68, 143, 232, 257, 420, 463; V. 27, p. 141, 165; V. 28, p. 18, 378, 402.)

Tennessee.—New funding law is given in Vol. 28, p. 353. The total debt Jan., 1879, was \$20,221,300 in outstanding bonds, and \$1,156,522 in overdue int.; there were also \$416,000 bonds yet to be renewed and \$373,000 yet to be registered. The State's endorsements for railroads are \$1,308,000, which is taken care of by the roads. Total valuations in 1878 \$23,303,305, of which \$192,310,815 was lands and "town lots," and \$20,871,338 "other taxables." The total was \$236,000,000 in 1877, \$278,020,531 in 1876, and \$283,338,583 in 1875. The rate of taxation was reduced from 40 cents on the \$100 to 10 cents by the Legislature, in March 1877. Tennessee bonds sold in New York as "old," are those issued before 1862; "New," issued since 1862; "New Series," the new funding bonds. (V. 26, p. 68; V. 27, p. 42, 165, 599, 678; V. 28, p. 44, 97, 174, 200, 277, 353, 429, 454, 526.)

Texas.—For all bonds, except 10s of 1894, the interest and 2 per cent of principal yearly are provided for by special appropriations. The valuation of taxable property in 1878 was \$243,202,424, against \$257,632,000 in 1876. Tax rate, 50. From the Comptroller's report, for 1876, we have the following statistics:

Total value of taxable property assessed. \$257,632,009
State tax..... 1,288,249

Poll tax..... \$211,034
Miles of RR. in the State ass'd for taxes... 1,493
Value of railroads, &c..... \$16,577,508
55,950.038 acres of land assessed at 110,288,629
Value of lots assessed in the State..... 45,674,101
(V. 23, p. 452; V. 24, p. 535; V. 25, p. 115.)

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.—The law of April, 1879, for re-funding the debt, is given in CHRONICLE, Vol. 28, p. 353. The Funding act of 1871 provided that coupons of the funded bonds should be receivable for State taxes. For two-thirds of the old bonds a new bond was issued, and for the other ⅓ 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 report of W. F. Taylor, Auditor, estimating the revenue for the year 1878-9, takes the real estate assessment for 1877, which is \$3,688,901 greater than that of 1878, and estimates the assessed value of personal property at \$2,194,064 more than for 1878; and without including interest on the literary fund, he figures a deficit of \$770,608. The annual interest on the principal debt of \$23,350,826, amounts to \$1,742,865, of which \$1,215,678 was met for 1878 by the receipt of the coupons for taxes, leaving a balance of \$527,187 unpaid, not including unpaid interest on the literary fund. Assessed values in 1878 were: real estate, \$242,702,503; personal, \$73,984,368; total, \$316,686,872; in 1877, \$326,027,346; of real estate in 1876 was \$242,756,548, against \$251,573,611 in 1873. Tax rate, 5 mills. A case involving the taxation of consols is on appeal to the U. S. Supreme Court. (V. 26, p. 68, 135, 181, 209, 232, 242, 359, 384, 420, 524; V. 27, p. 334, 599, 653; V. 28, p. 44, 70, 97, 121, 147, 174, 328, 353, 429.)

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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.							
Albany, N. Y. —Albany & Northern Railroad P'n	1854	\$1,000	\$223,000	6	M. & N.	New York.	May, 1879
Relief of drafted men.....	1864	1,000	23,000	6	J. & D.	do	June, 1880 to '84
Purchase Congress Hall Block.....	1866	1,000	150,000	6	F. & A.	Boston, Merchants' Bank.	Feb., 1885 to '94
City improvement.....	1870-'71	1,000	448,000	7	M. & S.	New York.	March, '80 to 1900
Washington Park (\$40,000 are 5s, due 1920).....	1870-'78	1,000	664,000	5, 6 & 7	Various	do	1910-'20
New Post Office site.....	1874	1,000	113,000	7	M. & N.	do	May 1, 1904
High School.....	1875	1,000	70,000	7	M. & N.	do	May 1, 1879 to '85
Water stock.....	1851 & '52	1,000	230,000	6	F. & A.	do	Feb., 1881
Additional supply (\$400,000 due 1900-3 are 7s).....	1874-'77	1,000	900,000	6 & 7	F. & A.	do	Feb. 1, 1893-1912
Western Avenue improvement bonds.....	1877	1,000	165,000	6	F. & A.	do	Feb. 1, 1883-4-5
Bonds loaned to Albany & Susquehanna RR.....	1865	1,000	1,000,000	6	M. & N.	New York.	1895-'97
Atlanta, Ga. —Bonds for streets, &c.....	'66-'67-'72	500 &c.	436,000	8	J. & J.	Atlanta & N. Y. Park Bank.	1881, '86 & '92
Bonds, A. L. Railroad and State House.....	1869-'70	1,000	400,000	7	J. & J.	do do	J. & J., 1890
Bonds for West. RR. and floating debt.....	1872 & '77	500 &c.	418,000	8	J. & J.	do do	J. & J., 1902
Bonds, 1st and 2d series, waterworks.....	1874	1,000	430,000	7	J. & J.	do do	Jan. 1, 1904
Redemption bonds.....	1877	500 &c.	77,000	8	J. & J.	do do	Jan. 1, 1897
do.....	1875	1,000	52,000	10	M. & S.	do do	Sept. 1, 1855
Augusta, Ga. —Bonds for various purposes.....	Various.	250 &c.	2,033,000	7	Various	Augusta.	1879 to 1903
New bonds (for \$63,000).....	1879	100 &c.	63,000	6	J. & D.	do	June 1, 1899
Baltimore —Consolidated loan of 1890.....	Various.	100 &c.	7,306,546	6	Q.-J.	Balto., Farm. & Plan. Bank.	July 1, 1890
Water loan, reg. stock, red. at will after 1916.....	1877	100 &c.	5,000,000	5	M. & N.	Balto., N. Mechanics' Bank.	July 1, 1916
Funding loan, reg. stock, tax free.....	1878	100 &c.	1,000,000	5	M. & N.	do do	After July, 1916
Consolidated bounty loan.....	1863	100 &c.	2,211,068	6	M. & S.	do do	Sept. 1, 1893
Exempt bounty loan.....	1865	100 &c.	410,353	6	M. & S.	do do	Sept. 1, 1893
Public parks (Druid Hill).....	1860	100 &c.	555,566	6	Q.-M.	do do	Sept. 1, 1890
Park improvement loan.....	1863	100 &c.	185,723	6	Q.-J.	do 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 do	April 15, 1900
do do.....	1874	100 &c.	500,000	6	Q.-J.	do do	March 7, 1902
Consolidated loan.....	1864	100 &c.	943,161	5	Q.-J.	do do	After 1885
Court house loan.....	1870	100 &c.	85,900	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
Western Maryland Railroad.....	1872	100 &c.	1,000,000	6	J. & J.	Balto., N. Mechanics' Bank.	Jan. 1, 1902
Jones' Falls.....	1872	100 &c.	755,900	6	Q.-F.	do do	April 9, 1900
Valley Railroad.....	1873	100 &c.	1,015,300	6	A. & O.	do do	Oct. 31, 1886
Water loan (\$263,000 only are 6s).....	1874	100 &c.	2,779,700	5 & 6	J. & J.	Baltimore, Register's Office.	July 1, 1894
Endorsements for 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.	1878 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 do	Jan. 1, 1894
Bangor & Piscataquis Railroad.....	1869	1,000	814,000	6 & 7	A. & O.	do do	April 1, 1899
Bath, Me. —Fund. debt (\$24,500 are 6s, '87, J. & J.)	.....	Various.	102,500	5 & 6	M. & S.	City Treasury.	1887 & 1898
Railroad loan.....	.....	Various.	193,000	6	Various	do	'83, '85 & '98
Androscoggin Railroad.....	1861	Various.	425,000	6	A. & O.	City Treasury and Boston.	April 1, 1891
Knox & Lincoln Railroad (\$23,750 each year)	1869	Various.	475,000	6	J. & J.	do do	July 1, 1880 to '99
do do (F. & A. and M. & S.).....	1871-'72	Various.	420,600	6	Various	do do	1891 & 1902
Boston —For city purposes, war debt, &c.....	1852 to '64	1,000	3,521,800	5 g.	Various	Boston, Treasurer's Office.	1879 to '87
do do do.....	1864 to '77	1,000	14,288,500	6	Various	do do	1879 to '97
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.	3,449,199	5 g.	J. & J.	do	July, 1899
Roxbury debt, assumed.....	1860 to '64	1,000	392,300	5, 5½, 6	Various	Boston, Treasurer's Office.	1879 to '84
Dorchester debt, assumed.....	1861 to '69	Various.	104,500	7	Various	do do	1879 to '81
Charlestown debt, assumed.....	1862 to '73	500 &c.	1,060,000	5 & 6	Various	do do	1882 to '93
Mystic water debt, assumed.....	1862 to '76	1,000	1,228,000	5 & 6	Various	do do	1881 to '94
Brighton debt, assumed.....	1863 to '73	Various.	183,641	6½ & 7	Various	do do	1879 to '81
West Roxbury debt, assumed.....	.....	Various.	410,000	6½ & 7	Various	do do	1879 to '91
Water loan, Chestnut Hill reservoir.....	1867 to '71	1,000	2,040,000	6	Various	do do	1880 to 1901
do renewal of loan due '70-'71, all reg.	1871	.....	688,000	6	A. & O.	do do	April, 1901
do do '72-'73.....	1872	£100 &c.	1,947,273	5 g.	A. & O.	London, Baring Brothers.	Oct., 1902
Water works, Roxbury, coupon and registered	1868 to '70	1,000	700,000	6	Various	Boston, Treasurer's Office.	1880 to '99
do Roxbury & Dorchester.....	1871 to '74	1,000	465,000	6	Various	do do	1901 to 1903
do Dorchester, all registered.....	1871	.....	375,000	6	J. & J.	do do	Jan., 1901
do W. Roxbury & Brighton, all reg.	1875 to '77	.....	370,000	5 & 6	Various	do do	1905 to 1907
do do reg.....	1876	.....	100,000	5 g.	A. & O.	do do	April, 1906
Additional supply water.....	1872 to '75	1,000	348,000	6	Various	do do	1902 to 1905
Various purposes, for water works.....	1871 to '74	1,000	366,000	6	Various	do do	1901 to 1904
Water loan bonds, gold, coupon or reg.....	1875-'76	1,000	3,452,000	5 g.	A. & O.	do do	1905 & 1906
Public park and school buildings, registered.....	1877-'78	.....	550,000	4½	Various	do do	June & Oct., 1887
Improved sewerage, registered.....	1877-'78	.....	143,000	5	A. & O.	do do	Oct., 1897
Improved sewerage bonds, coup. and reg.....	1879	100 &c.	1,000,000	4	J. & J.	do do	Jan. 1, 1899
Brooklyn —Debt of Williamsburgh, local impr't	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 & 7	J. & J.	do	1881
Gowanus canal improvement loan, local.....	1866	1,000	212,000	7	J. & J.	do	1879 to 90
Bushwick avenue do do do.....	1865	1,000	200,000	7	J. & J.	do	1879 to '90
South Seventh street do do do.....	1866	1,000	238,000	7	J. & J.	do	1879 to '90
Union street do do do.....	1867	1,000	260,000	7	J. & J.	do	1879 to '86
Fourth avenue do do do.....	1862	1,000	170,000	6	J. & J.	do	1879 to '95
do do do do.....	1867	1,000	201,000	7	J. & J.	do	1879 to '95

Albany.—The loan to Albany & Susquehanna is secured by 1st mortgage. The valuation of city property in 1878 was: Real estate, \$32,544,000; personal, \$3,749,800, estimated to be about one-third of true value. City tax rate 1879, 2.84, against 3.20 last year.

Atlanta.—The total bonded debt Jan. 1, 1879, was \$1,815,500; floating debt, \$382,415. Assessed value of real estate in 1878, \$12,230,000; personal property, \$5,766,530. Tax rate for all purposes, \$2.30 per \$100.

Augusta.—Of this debt, \$600,000 was issued for railroads, and balance for canal enlargement, water works, &c. Sinking funds, Jan., 1879, \$73,500. Taxable valuation: real estate, \$3,049,355; personal, \$4,692,370; tax rate, \$1.50 per \$100. (V. 23, p. 17.)

Baltimore.—The fiscal year of Baltimore ends now with December 31, instead of Oct. 31. The total of all the sinking funds, January, 1879, was \$6,978,965. The Baltimore & Ohio RR. pays interest on \$5,000,000 loan: Water loan is paid by income of water works, and Public Park by City Passenger R'y, and against a total debt of \$33,908,294, the city has \$22,959,038 productive assets, leaving \$11,009,199, against which are held \$4,841,612 of unproductive assets. The basis of taxation is \$255,000,000. The amount required to be raised in 1879 is \$2,959,633 by the Register's estimate. The tax rate to cover fourteen months was increased in 1878 from \$1.75 to \$1.90 on the \$100. State taxes having been increased from 17½ cents to 18½ cents on the \$100, the total was therefore increased of city and State taxes from \$1.92½ in 1877 to \$2.08½ on the \$100. Population in 1870 was 267,354, against 212,418 in 1860. (V. 22, p. 589; V. 23, p. 514; V. 24, p. 12; V. 25, p. 137, 334.)

Bangor, Me.—The valuation of real and personal property in 1878 is \$9,642,441; rate of taxation, 2.14. The loans to European & North American Railroad and to Bangor & Piscataquis Railroad are secured by first mortgages on those roads.

Bath, Me.—The city holds a first mortgage on the Androscoggin road for the debt, and 2d and 3d mortgages on the Knox & Lincoln for its proportion of \$895,000 out of a total of \$2,395,000 bonds issued by several cities in aid of the latter road. Unexpended balances of appropriations and 3 per cent on city debt are appropriated annually to the liquidation of the principal. Tax valuation, 1877, \$7,267,690; tax rate, \$24.50 per \$1,000.

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 1878, including the recent annexations, was \$440,336,300, against \$481,409,300 in 1877; and personal, \$190,060,900, against \$205,433,400; upon which the rate of taxation is \$12.80 per \$1,000, against \$13.10 per \$1,000 in 1877. The total funded debt April 30, 1878, was \$42,457,022, and the sinking funds, bonds, mortgages, &c., \$16,297,245. The following is a comparison of the appropriations granted by the City Council, and estimated income to be received for the fiscal year ending April 30, 1879, compared with 1877-8:

	1877-8.	1878-9.
Appropriations.....	\$10,267,258	\$9,553,892
Income.....	2,369,100	2,306,950
	\$7,898,158	\$7,246,942
Per centage.....	236,946	217,468
	\$8,135,104	\$7,466,410

Placing the tax to be paid to the State at \$412,740, the tax warrants exhibit the following result:

	1877-8.	1878-9.
City and County.....	\$8,135,104	\$7,466,410
State, 1877.....	619,110	412,740
	\$8,754,214	\$7,879,150

The Auditor estimated that if the assessed valuations were reduced to \$660,000,000, the tax rate required would be nearly the same as in 1877, when it was \$13.10 per \$1,000; the total valuations, as above, were actually made \$630,427,200. (V. 26, p. 39; V. 27, p. 40; V. 23, p. 145.)

Brooklyn.—There are also \$25,000 7 per cent National Guard bonds due 1880-81. The whole city debt was as follows on December 1, 1878:

Permanent loans.....	\$29,401,506
Sinking funds.....	4,781,978
Balance.....	\$21,619,522
Loans chargeable on specified property.....	9,756,000
Tax certificates.....	3,100,000

Total net debt..... \$37,475,318

The uncollected taxes were \$449,153 on personality and \$4,675,715 on real estate. The debt increased in 1876 \$781,623, in 1877 \$659,382, and in 1878 \$1,235,566. Population in 1870, 396,200, against 266,661 in 1860. Valuation of property and tax rates per \$1,000 for five years have been:

	Real.	Personal.	Rate.
1874.....	\$204,132,603	\$16,136,304	\$35.50
1875.....	208,904,750	16,287,125	34.27
1876.....	213,134,543	13,878,580	32.54
1877.....	216,481,801	13,111,215	31.70
1878.....	218,373,093	14,968,911	27.02

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							
Brooklyn—(Continued)—							
Wallabout Bay improvement loan	1867	\$1,000	\$153,000	7	J. & J.	Brooklyn.	1879 to '90
Kent avenue basin 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-'78	1,000	4,400,000	6 & 7	J. & J.	do	1907 to 1912
Prospect Park loan, registered and coupon	1860 to '73	1,000	8,019,000	7	J. & J.	do	1915 to '24
Prospect Park loan	1860 to '72	1,000	1,217,000	6	J. & J.	do	1915 to '24
Permanent water loan	1857 to '72	1,000	9,777,500	6	J. & J.	do	1881 to 1908
do do	1872 to '75	1,000	1,439,500	7	J. & J.	do	
Sewerage fund bonds, continuous, local	.....	1,000	1,650,000	7 & 5	J. & J.	do	3 years from date.
do do S'th B'klyn	.....	1,000	100,000	7	J. & J.	do	3 years from date.
Assessment fund bonds, continuous, local	.....	1,000	4,612,000	5, 6 & 7	J. & J.	do	3 years from date.
Central and Knickerbocker av. sewer bonds	1870	1,000	618,000	7	J. & J.	do	1880
Boulevard bonds	1873	1,000	842,000	7	J. & J.	do	1875
Temporary tax certificates	1876 to '78	.....	3,100,000	6 & 7	.....	do	1878-1881
Buffalo, N. Y.—Funded debt bonds	1853 to '75	1,000	2,099,250	7	Various	Buffalo and New York.	1879 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	700,000	7	Various	Buffalo and New York.	1881 to 1893
Water works bonds	1868 to '76	1,000	2,729,382	7	Various	do do	1879 to 1926
Water bonds, coupon	1876	.....	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	1876-77-78	.....	704,632	5, 6 & 7	J. & J.	do do	July, 1879-'83
Water bonds, reg.	1878	.....	50,000	5	M. & S.	do do	Sept. 1, 1898
Bonds, coup. or reg.	1879	1000 & c	100,000	5	A. & O.	do do	April 25, 1898
Cambridge, Mass.—City bonds	1858 to '63	500 & c.	99,000	5	Various	Boston, Bank Redemption.	1879 to 1882
City bonds	1864	1,000	100,000	5	A. & O.	do do	April 1, 1889
do	1863	1,000	150,000	5 g.	J. & J.	Boston, Tremont Bank.	Jan. 1, 1893
do	1856 to '76	500 & c.	1,597,000	6	J. & J.	Boston, Bank Redemption.	Jan. 1, 1881 to '96
do	1873-'74	500 & c.	689,000	6	J. & J.	do do	Jan. 1, 1903-4-5
do	1874-5	500 & c.	514,000	6	A. & O.	do do	Apr. & Oct. 1, '84-5
Water loan	1866	1,000	100,000	6	J. & J.	do do	July 2, 1886
do	1866 to '77	500 & c.	774,000	6	J. & J.	do do	July 1, 1881 to '97
do	1865	1,000	55,000	6	F. & A.	do do	Aug. 1, 1883
do	1867 to '75	1,000	485,000	6	A. & O.	do do	Apl. 1, 1887-1895
do	1869-71	1,000	162,000	6	M. & N.	do do	May, 1889-1891
Charleston, S. C.—City stock	.....	.....	3,898,454	6	Q.—J.	Charleston.	1878 to '98
City bonds, coupon	1853 to '54	.....	51,500	6	Various	do	1883 to '84
Fire loan bonds, coupon	1866	.....	266,800	7	J. & J.	New York City.	1890
Conversion bonds, to redeem past due debt	.....	.....	500,000	7	.....	.....	.....
Chelsea, Mass.—Funded debt, coup.	.....	1,000	149,000	5 1/2	A. & O.	Boston, N. Bk. Redemption	1879 to 1883
Funded debt, coup	.....	1,000	1,170,000	6	Various	do do	1879 to 1895
do	.....	1,000	100,000	7	F. & A.	do do	Feb. 17, 1883
Water loan, coup.	.....	1,000	203,000	6	F. & A.	do do	Aug. 1, 1887-'95
Chicago—Water loan	.....	500 & c.	624,500	6	J. & J.	New York and Boston.	1880 to '98
Water loan	.....	1,000	3,625,000	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.	2,543,000	7	J. & J.	do do	1880 to '95
River improvement bonds	.....	1,000	2,611,000	7	J. & J.	do do	1890 to '95
Municipal bonds	.....	1,000	195,000	6	J. & J.	do do	July, 1895 & '96
Municipal and School bonds	.....	500 & c.	3,408,000	7	J. & J.	do do	1881 to '99
South Park loan (secured on South. Div.)	.....	.....	2,000,000	7	J. & J.	do do	1878 to '79
West Chicago Park (secured on West. Div.)	1870	1,000	640,000	7	J. & J.	New York (see remarks.)	1890
Cook County debt	1863 to '72	500 & c.	4,191,500	7	M. & N.	N. Y., Metropolitan Bank.	May 1, 1880-'92
Cincinnati—Loans to Railroads, F. A. G. H. I. & M	1844 to '54	1,000	1,062,000	6	Various	N. Y., Am. Exchange Bank.	1880 to '84
Bonds to O. & M. RR. to purchase whf. prop. N	1855	1,000	210,000	6	M. & N.	do do	Nov., 1885
Bonds for erection of a Workhouse	1868	1,000	250,000	7 3-10	J. & D.	do do	June, 1888
Bonds for Water Works	1868	1,000	300,000	7 3-10	Various	do do	1888 & 1889
Bonds for Common School purposes	1860 to '61	1,000	99,000	6	J. & J.	do do	Jan., 1890
Bonds to O. & M. RR. to purchase whf. 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.	do do	April 1, 1895
Bonds for funding floating debt	1847 to '48	500 & c.	146,500	6	M. & N.	do do	March, 1897
Bonds for new Hospital	1867-'68	1,000	750,000	7 3-10	Various	do do	1897
Bonds for funding floating debt	1853	1,000	60,000	6	J. & J.	do do	Jan., 1900
Extension and improve. Water Works	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	1869	1,000	150,000	7 3-10	M. & S.	N. Y., Am. Exch. Nat. Bk.	Sept., 1899
Bonds for improving Gilbert avenue	1869	1,000	150,000	7 3-10	M. & S.	do do	Sept., 1899
Bonds to build Eggleston avenue sewer	1869	1,000	100,000	7 3-10	A. & O.	do do	Oct., 1899
Bonds for improvement	1871	1,000	136,000	7 3-10	M. & S.	do do	March 1, 1886
Bonds for Water Work purposes	1871-'72	1,000	450,000	7	F. & A.	do do	Aug., 1886-'97
General improvement	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	9,300,000	7 3-10	J. & J.	do do	July 1, 1902
do do (\$3,142,000 are gold 6s)	1876	500 & c.	6,000,000	6g. or 7 3	M. & N.	New York or London.	May 1, 1906
do do (for \$2,000,000)	1878	1,000	1,000,000	7	M. & N.	N. Y., Am. Exch. Nat. B'k.	Nov. 1, 1908
Floating debt bonds, coupon	1874	1,000	1,000,000	7	M. & N.	do do	May 15, 1904
Park improvement	1875	1,000	50,000	7	J. & J.	do do	Jan. 1, 1896
Water-works bonds	1875	1,000	300,000	7	F. & A.	do do	Aug., '85, '90 & '95
Hospital bonds	1876	.....	50,000	7	M. & N.	do do	May 1, 1906
Street improvement bonds, short	1876-'77	.....	300,000	.....	.....	.....	1879 to '82
Cleveland—Water works (\$225,000 are 6 p. ct.)	1854 to '75	.....	1,700,000	6 & 7	Various	N. Y., Am. Exch. Nat. B'k.	1879 to '95
Funded debt (\$100,000 are 6 p. ct.)	1854 to '74	.....	1,431,000	6 & 7	Various	do do	1878 to '94
Lake View Park	1872 to '74	.....	315,000	7	Various	do do	1887 to '92
Canal and canal lock	1874 to '76	.....	264,000	7	Various	do do	1894 to '96
School (\$294,000 are 6 p. ct.)	1864 to '71	.....	409,000	6 & 7	Various	do do	1878 to '88
House of Correction	1868	.....	200,000	7	J. & J.	do do	1878, '83 & '84

The debt of Kings County, separate from the debt of Brooklyn, is \$4,181,821, of which the city is responsible for nineteen-twentieths. (V. 25, p. 358; V. 26, p. 282; V. 23, p. 41.)

Buffalo.—In 1875 real and personal property were assessed at \$39,968,105; in 1876 rule of valuation changed and assessment was \$111,995,905. In 1877 real estate was \$91,130,770; personalty, \$8,844,705; total, \$99,975,575. Buffalo also pays 7-10 (being \$712,390) of Erie county debt. City tax-rate, 1877, \$12.43 on the \$1,000. Since June 1, 1877, coupon bonds have been exchangeable for registered. (V. 22, p. 233, 521; V. 23, p. 135.)

Cambridge, Mass.—The sinking funds amounted to \$376,568, December 1, 1877. The investments are nearly all in city bonds at par and stamped "not negotiable." Only \$52,000 debt matures before 1881. Tax valuation, 1875, \$66,623,014; 1877, \$55,000,600. Total debt, \$4,805,175. Population, 1875, 47,838.

Charleston, S. C.—The bonds of Charleston are mostly held within the State of South Carolina. The assessed value of real estate in 1877 was \$18,669,623; personal, \$7,924,155; rate of tax, \$2.60 per \$100. (V. 26, p. 360; V. 27, p. 407.)

Chelsea, Mass.—Sinking fund, \$70,548, and \$21,000 to be added annually. Tax valuation, 1878, \$15,767,407; rate, \$1.76. Total debt, \$1,591,252. Population, 1875, 20,737.

Chicago.—The net funded debt January 1, 1879, was \$13,057,000. Old certificates of indebtedness, \$321,000. Advances and warrants, \$2,210,401. Assessed value of real property, 1878, \$104,420,-

053; personal, \$27,561,383—total, \$131,981,436. Tax rate, 1878, \$2.86 3-10 on the Illinois State valuation, and the city debt is limited to 5 per cent of that. A decision of the Ill. Supreme Court in Feb., 1878, held the certificates of debt issued prior to May, 1877, as in violation of this and void. A subsequent decision held city scrip of 1878 valid. Of the funded debt, \$4,248,000 is on account of the Water Works, which in 1878 yielded an income of \$897,176.

Year.	Assessed Value.	Real Estate.	Personal.	Tax Rate.
1853.....	\$13,130,677	\$3,711,154	\$.....	\$.....
1855.....	21,637,500	5,355,393	.....	.....
1856.....	25,892,303	5,843,776	.....	.....
1860.....	31,198,135	5,855,377	.....	.....
1862.....	31,587,545	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	53,939,469	14 00	.....
1869.....	211,312,240	54,653,640	15 00	.....
1870.....	223,643,600	52,342,950	15 00	.....
1871.....	236,898,650	52,841,820	10 00	.....
1872.....	239,154,390	45,042,540	15 00	.....
1873.....	262,969,820	49,103,175	18 00	.....
1874.....	258,549,310	45,155,830	18 00	.....
1875.....	125,468,605	48,295,641	.....	.....
1876.....	131,222,460	36,815,714	.....	.....
1877.....	114,584,314	34,715,834	27 04	.....
1878.....	104,420,053	27,561,383	23 60	.....

Population in 1870 was 306,605, and in October, 1878, 436,731, against 109,260 in 1860. The South Park, West Chicago Park, and Lincoln Park loans are not debts of the city, but of distinct corporations. (V. 23, p. 622; V. 24, p. 443; V. 26, p. 192, 289, 436, 522; V. 28, p. 223.)

Cincinnati.—In addition to the issues above

named, there remain several smaller amounts, as follows: \$108,000 5s. November, 1834; \$56,060 (YY2, & O.) 6s, 1886-88; \$17,000 6s (Q.), Nov., 1890; \$27,000 6s (A.), Mar., 1897; \$50,000 (H2.), Aug., 1897. City holds \$950,000 of Cincinnati Southern bonds in sinking funds. In 1870 the population was 216,239, against 161,044 in 1860. Tax rate for 1877, \$29.10 per \$1,000. 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 1870 to 1877:

Year.	Real estate.	Personal estate.	Total valuation.	Rate tax per \$1,000.
1860..	\$61,620,904	\$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..	123,231,790	58,718,284	181,950,074	23.38
1875..	125,976,835	58,521,730	184,498,565	28.82
1876..	127,143,900	55,809,066	183,952,966	27.04
1877..	128,820,270	50,609,872	179,430,142	29.10

—The city is the sole owner of the stock of the Cincinnati Southern Railroad, which is leased to a company formed to operate it. (V. 23, p. 379, 514; V. 24, p. 11; V. 25, p. 16; V. 26, p. 384, 469, 522; V. 27, p. 94, 172, 251, 280, 677.)

Cleveland.—The valuation of property for taxation in 1877 was \$51,732,029 real, and \$19,296,122 personal; tax rate, 1878, 17 1/2-20 mills, of which 8 1/5 mills are levied for interest and sinking fund. The sinking fund, Jan., '76, 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. (V. 27, p. 677.)

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.							
<i>Cleveland—(Continued)—</i>							
Main sewers, special assessment.....	1860 to '76	\$....	\$647,259	6 & 7	Various	N.Y., Amer. Exch. Nat. Bk.	1878 to '92
Street improvem'ts do.....	.....	.....	1,335,441	.....	Various	do do	1878 to '84
Street openings, &c., do.....	.....	.....	1,010,463	.....	Various	do do	1878 to '86
Infirmary and River dredging.....	1876-77	.....	111,000	6	.....	do do	1878-'87
Viaduct (mostly F. & A., A. & O. and J. & D.)	1873 to '77	1,000	1,568,000	5, 6, & 7	Various	do do	1893 & 1907
Bonds.....	1877	1,000	213,000	6	M. & S.	New York.	Sept. 1, '78, to '86
Bonds.....	1878	1,000	378,000	6	.....	do	1898
<i>Des Moines, Iowa—</i> Bridge bonds.....	1870	1,000	174,000	10	J. & D.	New York.	June, 1880
Renewed judgment and loan fund.....	1875	1,000	229,000	7	J. & J.	do	July, 1885
Funding bond fund.....	1878	1,000	175,000	7	J. & J.	do	July, 1888
<i>Detroit, Mich.—</i> Bonds for various City purposes	1855 to '59	.....	130,400	7	Various	N. Y., Metropolitan N. Bk.	1879 to '89
Bonds for Water Work Co., on city's credit....	1855 to '76	1,000	1,401,000	7	Various	do do	1879 to 1906
Public Building stock (City Hall) bonds.....	1859 to '71	.....	600,000	7	Various	do do	1879 to '91
Public sewer bonds.....	1872 to '74	.....	340,500	7	F. & A.	do do	1892 to '94
<i>Elizabeth, N. J.—</i> Improvement bonds.....	1871 to '74	1,000	297,500	7	Various	N. Y., Farmers' L. & T. Co.	1879 to '81
Consol. improvement bonds.....	.....	.....	986,000	.....	.....	do do	.....
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	1879 to '86
Consolidated improvement bonds.....	1875-'76	1,000	1,575,000	7	A. & O.	do do	1885 to '96
Funded assessment bonds.....	.....	.....	712,000	.....	.....	.....	.....
Tax arrearage bonds.....	.....	.....	244,000	.....	.....	.....	.....
<i>Evansville, Indiana—</i> E. H. & N. RR. bonds.....	1868	.....	250,000	7	M. & N.	New York.	May 1, 1898
City wharf bonds.....	1869	.....	100,000	7	M. & N.	do	May 1, 1899
E. C. & P. RR. bonds.....	1869	.....	100,000	7	J. & D.	do	Dec. 1, 1890
do do.....	1869	.....	200,000	7	J. & D.	do	Dec. 1, 1895
Water works bonds.....	1870	.....	300,000	7 3-10	J. & J.	do	July 1, 1895
Redemption bonds.....	1876	.....	300,000	7	A. & O.	do	April 1, 1906
do do.....	1876	.....	105,000	7	M. & N.	do	May 15, 1906
do do.....	1877	.....	100,000	6	J. & D.	do	June 1, 1907
do do.....	1878	.....	100,000	6	.....	do	1908
<i>Fall River, Mass.—</i> City notes.....	.....	Large.	280,000	7	Various	City Treasury.	1881 to 1888
City bonds.....	.....	1000&c.	250,000	5, 6, 7	Various	do	1880 to 1891
do.....	.....	1,000	600,000	5 g.	F. & A.	Boston, Revere Bank.	Aug. 1, 1894
do.....	.....	1,000	400,000	6	M. & N.	Boston, Bank Redemption.	May 1, 1895
Water loan.....	.....	1,000	200,000	6	M. & N.	do do	Nov. 1, 1879-1880
do.....	.....	1,000	372,000	6	M. & N.	do do	Nov. 1, 1892-1906
do.....	.....	1,000	850,000	6	F. & A.	do do	Aug. 1, 1899-1905
<i>Fitchburg, Mass.—</i> City notes.....	.....	.....	50,000	7	M. & N.	City Treasury.	Nov. 20, 1882
City bonds.....	.....	1,000	400,000	6	J. & J.	Boston, Merchants' Bank.	July 1, 1893
Water loan.....	.....	1,000	300,000	6	J. & J.	do do	July 1, 1891
do.....	.....	1,000	100,000	6	J. & J.	do do	July 1, 1895-1906
<i>Galveston, Texas—</i> Bonds for various purposes...	1869 to '75	.....	467,800	10	Various	Galveston.	1880 to '91
Limited debt bonds (sinking fund 2 per cent).	1877-8-9	.....	362,700	8	M. & S.	do	1907-1909
Bonds to purchase blk. 321.....	1873	.....	35,000	8	M. & S.	do	1893-1902
Galveston County bonds, G. C. & S. F. RR.....	1876	.....	414,000	10	J. & J.	New York.	1906
<i>Hartford, Conn.—</i> Water bonds (\$50,000 due '81)	.....	1,000	250,000	6	J. & D.	Merchants' Bank, Boston.	June 1, 1879 & '81
Water bonds.....	.....	1,000	125,000	6	J. & J.	do do	July 1, 1881
do.....	.....	100 &c.	475,000	6	J. & J.	Phoenix Bank, Hartford.	July 1, 1890-'93
do.....	.....	1,000	202,000	6	F. & A.	City Treasury.	Aug. 1, 1900
City bonds (H. P. & F. RR.).....	.....	1,000	500,000	6	J. & J.	Suffolk Bank, Boston.	June 1, 1891
Park bonds (4 of these bonds are for \$500 each)	.....	1,000	130,000	6	F. & A.	Merchants' Bank, Boston.	Aug. 1, 1882 & '84
Funded debt.....	.....	1,000	300,000	6	J. & J.	City Treasury.	Jan. 1, 1893
Capitol bonds.....	.....	1,000	1,000,000	6	J. & J.	do	Jan. 1, 1897
<i>Holyoke, Mass.—</i> City notes.....	1871-'74	.....	227,000	6 & 7	Various	City Treasury.	1879 to 1886
City bonds.....	1874	1,000	243,000	6	A. & O.	do	Oct. 1, 1889
Water loan.....	1872	1,000	250,000	6	J. & J.	do	Jan. 1, 1900
Railroad loan (\$60,000 are J. & J.).....	1873	1,000	226,500	7	A. & O.	do	Jan. & Apr. 1, 1894
<i>Indianapolis—</i> Bonds to railroads.....	1869 to '70	500	155,000	6	Jan.	City Treasury.	Jan. 1, 1889, to '90
Bonds to Un. RR. Tr. Stock Yard (mortgage).	1877	1,000	500,000	6	J. & J.	N. Y., Winslow, L. & Co.	Jan. 1, 1897
Loan bonds, series A.....	1873	1,000	300,000	7-3	J. & J.	do do	July 1, 1893
do do B.....	1874	1,000	300,000	7-3	J. & J.	do do	July 1, 1894
do do C.....	1874	1,000	300,000	7-3	J. & J.	do do	July 1, 1894
do do D.....	1875	1,000	200,000	7-3	J. & J.	do do	July 1, 1895
Purchase-money bonds—Southern Park.....	1874	500	109,500	7-3	J. & J.	do do	Jan. 1, 1899
<i>Jersey City—</i> Water loan bonds, mostly coupon.	1852 to '67	1,000	1,163,000	6	J. & J.	N. Y., Merch. Ex. N. Bank.	Jan., 1879 to '95
Water loan bonds, mostly coupon.....	1869 to '73	1,000	3,109,800	7	Various	do do	1899 to 1913
do do do.....	1877	1,000	416,000	6	J. & J.	do do	July 1, 1907
Forty-year bonds.....	1873	1,000	622,000	7	J. & J.	do do	July 1, 1913
Improvement bonds.....	1871	500 &c.	1,869,000	7	M. & N.	do do	May, 1891
do do.....	1872 to '76	1,000	2,161,500	7	Various	do do	1892 to 1906
Morgan street dock.....	1870	1,000	125,000	7	J. & J.	do do	June 8, 1900
Funded debt bonds.....	1872	1,000	500,000	7	M. & N.	do do	May 1, 1897
Old Jersey City bonds, coupon.....	Various.	1,000	885,400	6 & 7	Various	do do	1879-'90
Hudson City bonds.....	Various.	Various	173,550	7	Various	do do	Various.
Bergen school loan bonds.....	1869	1,000&c	150,000	7	J. & J.	do do	Jan., '98 to 1900
do street improvement bonds.....	1869	1,000&c	400,000	7	J. & J.	do do	July, 1889
do improvement and water bonds.....	1869	1,000&c	50,000	7	J. & J.	do do	July 1, 1879
do bounty loan.....	Various.	Various	73,000	7	Various	do do	Various.
Greenville street improvement bonds, &c.....	Various.	500 &c.	125,500	7	J. & J.	do do	Various.
Assessment funding bonds.....	1875-'76	.....	900,000	.....	Various	do do	1905-6
Revenue bonds, coupon or registered.....	1876	.....	400,000	7	J. & D.	do do	June 1, 1886
Two-year temporary loan, June 17, 1878.....	1878	.....	500,000	.....	.....	.....	June 17, 1880

Des Moines, Iowa.—Assessed value of property, \$5,104,243, which is about 50 per cent of true value. Tax rate, \$5 per \$100.

Detroit, Mich.—The amounts of bonds outstanding are given less those held by sinking fund. The population in 1870 was 79,601; in 1874, by State census, 101,063. The value of waterworks is \$2,483,880, against a debt of \$1,401,000. 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, in 1878, real and personal property, \$87,865,685 against \$93,709,375 in 1877, which is made on the basis of true value, but prior to 1876 assessments were on basis of 30 per cent of real value. Tax rate, 90 cents per \$100.

Elizabeth, N. J.—Default was made in interest Feb. 1, 1879, see V. 28, p. 146. Total bonded and floating debt Jan. 1, 1879, was stated at \$5,833,865. Estimated true value of real and personal property, \$23,000,000; assessed valuation, \$14,400,000. Tax rate is \$3 55 within the lamp and water district. Population in 1875, 25,000. (V. 27, p. 461, 539; V. 28, p. 146.)

Evansville, Ind.—No floating debt. Total assessment of real and personal property in 1878, \$23,500,000; tax rate, \$1.25.

Fall River, Mass.—The sinking fund amounted to \$143,068, January 1, 1877. The water works are now completed. Total debt, \$3,537,041. Population, 1875, 45,340.

Fitchburg, Mass.—Sinking fund, \$69,500. Total

debt, \$894,993. Tax valuation, 1876, \$11,714,888. Bonds all coupon. Population, 1875, 12,289.

Galveston, Texas.—The total city debt is \$365,500, of which all are 10 per cent currency, except \$35,000 park 8s, due 1892-1902, and the limited debt bonds. Assessed value of real and personal property, 1878, \$17,000,000. Tax rate, \$1 25 on \$100. (V. 25, p. 283.)

Hartford, Conn.—Total debt, April, 1878, \$3,050,000; net after deducting resources, \$2,152,100. Tax rate in 1877, 9½ mills for city, and 8½ for town purposes; for 1878, 8½ mills for city was recommended.

Holyoke, Mass.—Bonds all coupon, but can be registered. Sinking fund, \$12,000. Total debt, \$46,550. Tax valuation, 1877, \$9,399,820. Population, 1875, 16,260.

Indianapolis.—The assessment of taxable property in 1878 was \$50,029,975; tax rate, \$1 03 per \$100. The School Board is a distinct organization, and levies its own tax, which is included in tax rates and amount above given. There are a few other small issues, amounting in all to about \$50,000.

Jersey City.—One of the main causes of the temporary embarrassment of Jersey City is found in the failure to collect back assessments. The *Evening Post* writes as quoted at length in the *CHRONICLE*, (Vol. 28, p. 173) that an examination of the assessments charged against property will show that this account has never yielded enough to pay more than the interest on its own bonds, and since 1874 it has not sufficed for that.

What is reasonably to be expected out of these arrears of assessments, which almost cost more than they can ever be worth? The best way to come at this is to review the assessment account up to January 22, 1879. This reads as follows:

A. Total amount for which assessment bonds were issued.....	\$6,060,000
B. Total amount of assessments as originally confirmed.....	5,532,539
C. Amount of re-assessment.....	3,939,262
D. Amount placed on the city by this re-assessment.....	1,152,739
E. Amount collected on original confirmation.....	1,894,219
F. Amount collected on re-confirmation.....	2,354,747
G. Amount placed on city on assessments not re-assessed.....	1,553,733
H. Amount of assessments not set aside.....	396,782
I. Amount now confirmed and due (obtained by subtracting from the sum of items C and G, the sum of D and H, and subtracting from the result item F).....	1,583,676

In this balance due of \$1,583,676, the interest accrued has not been included. This would amount to about \$200,000. It is concluded that \$1,250,000 is a reasonable net sum to be expected out of the back assessments.

The total debt of the city January, 1879, was \$16,352,014; sinking funds, \$1,014,536; taxes due and unpaid, \$2,391,491. Assessed valuation, 1877: Jersey City, real \$54,581,869, personal \$6,033,150; Hoboken, real \$14,016,900, personal \$1,449,400; Bayonne, real \$5,183,355, personal \$159,775. Population by State census in 1875 was 126,883, against 85,000 by U. S. census of 1870. (V. 28, p. 173, 199, 352, 454.)

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							
Lawrence, Mass.—Funded debt.....	1859 to '64	5000 &c.	\$74,000	5½	Various	Boston, Tremont Bank.	1879-1884
Funded debt.....	1862 to '75	5000 &c.	133,000	6 & 7	Various	do do	1880 to 1892
do.....	1874	1,000	262,000	6	J. & J.	do do	July 1, 1894
Water loan.....	1873-'75	500 &c.	1,300,000	6	A. & O.	do do	Oct. 1, '90, to 1906
Lewiston, Me.—City bonds (\$25,000 each year).....	.....	.....	25,000	6	J. & J.	City Treasury.	July 1, 1882
City bonds (\$50,000 each year).....	.....	.....	100,000	6	J. & D.	do do	June 1, 1883 & '88
do (\$110,000 due 1885, \$210,000 1891).....	.....	.....	320,000	6	J. & J.	do do	July 1, 1885 & 1901
Lewiston & Auburn Railroad.....	.....	.....	224,000	6	J. & J.	do do	July 1, '93-1913
Water bonds.....	.....	.....	500,000	5	A. & O.	do do	Oct. 1, '97-1907-'17
Louisville, Ky.—For Jeffersonville R.R. stock.....	1852	1,000	137,000	6	A. & O.	N. Y., Mercantile N. Bank.	April, 1882
Subscription to stock of L. & N. RR.....	1854	1,000	377,000	6	A. & O.	do do	April, 1883
Water works.....	1857 to '67	1,000	1,311,000	6	Various	N. Y., Bank of America.	1887, '89, 91
do.....	1873	1,000	56,000	7	M. & S.	do do	March 1, 1883
For improvement of streets.....	1866 to '67	1,000	193,900	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	N. Y., Bank of America.	1891, '92 & 1903
Public school and school houses.....	1853 to '70	1,000	180,000	6	Various	New York and Louisville.	1883 to '89
Sewer bonds.....	1868	1,000	79,000	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 do	1888 & 1903
Wharf property.....	'54, '62, '3, '8	1,000	288,000	6	Various	Louisville and New York.	1879 to 1898
Jail bonds.....	1868	1,000	133,000	6	A. & O.	do do	Oct. 1, 1898
For old liabilities.....	1869	1,000	75,000	6	J. & D.	do do	1889
do do.....	1870 to '74	1,000	605,000	7	Various	do 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 do	Feb. 1, 1880
Road bed do do.....	1871 to '73	1,000	350,000	7	J. & J.	do do	July, 1901 & 1903
City bonds pay'ble by RRs. (mostly L. & Nash.).....	1851 to '63	1,000	1,508,000	6	Various	New York and Louisville.	1881 to '93
Lowell, Mass.—City notes.....	1852 to '75	Large.	503,500	5 to 7	Various	City Treasury.	1879 to 1894
Water notes.....	1871 to '76	Large.	500,000	6, 6½	Various	do do	1886 to 1894
Water bonds.....	1870	1,000	1,300,000	6	M. & N.	Boston, Bank Redemption.	Nov. 1, 1890
Lynn, Mass.—City notes.....	.....	.....	175,000	6, 7	Various	City Treasury.	1887 to 1890
Water notes.....	1870-'3-'5	Large.	121,500	6, 7	Various	do do	1885 to 1890
Water bonds.....	1871-'4-'6	1,000	450,000	6	J. & J.	Boston, Bank Republic.	July 1, '91-'94-'96
Funded debt.....	1862 to '76	500 &c.	387,500	5, 5½, 6	Various	Treas'y & Bost. Bk. Repub.	1879 to 1896
City Hall and School House.....	1857 to '67	1,000	44,200	5, 6	Various	do do	1882 to 1896
Manchester, N. H.—City bonds.....	.....	.....	117,000	6	J. & J.	City Treasury.	Jan. 1, 1880-1894
City bonds (\$70,000 1884, \$10,000 1885).....	.....	.....	80,000	6	A. & O.	do do	April 1, 1884-'85
do.....	.....	.....	70,000	6	M. & N.	Suffolk Bank, Boston.	May 1, 1893
Water bonds (\$100,000 each year).....	1874	100 &c.	200,000	6	J. & J.	do do	July 1, 1890 & '95
do do do.....	1872	100 &c.	400,000	6	J. & J.	City Treasury.	1887-'92-'97-1902
Sewer bonds (\$8,000 1880, '81, '83, '85).....	.....	1,000	32,000	5	J. & J.	do do	July 1, 1880 to '85
Suncook Valley Railroad.....	.....	100 &c.	36,000	6	F. & A.	do do	Aug. 1, 1879 to '87
Memphis, Tenn.—School and paving bonds.....	1867 to '68	500 &c.	1,300,000	6	J. & J.	Memphis.	1873 to 1902
Post bonds.....	1867, '8, '9	500 &c.	341,000	6 g.	M. & N.	.....	1873 to 1900
Funding loan, gold.....	1870	1,000	60,000	6	.....	.....	Nov., 1900
Mississippi River Railroad bonds.....	.....	.....	300,000	7	J. & J.	Charleston, S. C.	July, 1872
Endorsement Memphis & Little Rock RR.....	1857	1,000	900,000	6	J. & J.	N. Y., H. Talmadge & Co.	1907
Compromise bonds, coupon.....	1861	500 &c.	323,289	5	J. & D.	Milw. and N. Y., A. Goettel.	June 1, 1891
Milwaukee—Re-adjustment bonds.....	1871	1,000	242,000	7	J. & J.	do do	Jan. 1, 1901
General city bonds.....	1876	1,000	100,000	7	J. & D.	do do	June 1, 1896
do do.....	1872	1,000	429,000	7	J. & J.	do do	Jan. 1, 1902
Water bonds, coupon.....	1872	10,000	1,171,000	7	J. & J.	do do	Jan. 1, 1902
do registered.....	.....	.....	250,000	8	J. & D.	New York, Park Nat. Bank.	Dec. 2, 1892
Minneapolis, Minn.—City bonds.....	.....	.....	70,000	8	F. & A.	do do	Feb. 2, 1894
City bonds.....	.....	.....	50,000	8	M. & N.	do do	May 1, 1905
Western division.....	.....	.....	60,000	10	Various	do do	1881 to 1885
do.....	.....	.....	124,500	8	J. & J.	do do	1886 to 1900
do.....	.....	.....	110,000	7	J. & J.	do do	July, '91-'96-1902
do.....	.....	.....	115,000	8	F. & A.	do do	Feb. 1, 1891 & '9
do.....	.....	.....	125,000	7	M. & N.	do do	Nov. 1, 1901
Mobile—Funding bonds (act March 9, 1875).....	1875	500	1,785,122	6	M. & N.	Mobile, Mob. Savings Bank	Nov., 1905
Nashville, Tenn.—Nashville & Chatt. Railroad.....	1849	1,000	184,000	6	Various	New York.	1875-77-79
Various city bonds.....	1870 to '77	100 &c.	1,227,500	6	Various	New York and Nashville.	1870 to '96
Newark—Bonds, city purposes (s. fund of 1859).....	.....	.....	73,000	6 & 7	Various	Newark, City Treasury.	1879 to '93
War bonds, floating debt, &c. (s. fund of 1864).....	.....	.....	1,840,000	6 & 7	Various	do do	1879 to '91
Public school bonds.....	.....	.....	500,000	7	A. & O.	do 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
Corporate bonds, coup. or reg. (act Apr. 21, '76).....	1878	1,000	700,000	6	F. & A.	.....	Aug. 1, 1908
Sewer and improvement bonds (local liens).....	.....	.....	2,500,000	7	M. & S.	Newark, Mech. Nat. Bank.	1879 to '93
Aqueduct Board bonds.....	.....	.....	3,030,000	7	Various	do do	1879 & 1892
Bonds.....	1879	1,000	450,000	6	.....	do do	1909
Tax arrearage bonds.....	1876-'77	.....	888,000	7	F. & A.	do do	1886-'87
New Bedford, Mass.—City bonds.....	1861-'74	.....	179,606	6, 7	A. & O.	City Treasury.	1879 to 1889
City improvement.....	1875	10,000	223,000	6	A. & O.	do do	1891 to 1910
War loan.....	.....	.....	128,000	5	A. & O.	.....	1879 to 1884
Water bonds.....	1876	1,000	100,000	5	A. & O.	.....	1900 to 1904
do.....	1867 to '76	1,000	400,000	6	A. & O.	.....	1885 to 1909
do.....	1872-'74	1,000	200,000	7	A. & O.	.....	1883 to 1909
New Haven, Conn.—Sewerage.....	1871	1,000	499,000	7	A. & O.	City Treasury.	Oct. 1, '91 & 1901
City Hall.....	1861	1,000	60,000	6	J. & J.	do do	July 1, 1881
For Derby Railroad (\$20,000 payable yearly).....	1867	1,000	160,000	6	A. & O.	do do	Oct. 1, 1879 to '86
City bonds (10-20 bonds).....	1877	1,000	150,000	5	J. & J.	do do	July 2, 1887-1897

Lawrence, Mass.—Total debt, \$1,791,700, of which \$20,000 are 7 per cents. No sinking fund. Tax valuation, 1878, \$23,789,000; rate, 1.50. Population, 1875, 34,916.

Lewiston, Me.—Total debt, \$1,096,101; sinking fund, \$90,410. The railroad bonds were issued to build the Lewiston & Auburn RR., which is owned by the cities of those names. Assessed valuation 1877, \$11,740,602; tax rate, 20 mills on the \$1.

Louisville, Ky.—The funded debt, January 1, 1879, exclusive of loans payable by railroad, was \$8,079,000, against \$3,182,000 January 1, 1878. The sinking funds on January 1, 1879, amounted to \$4,501,489. Of the \$8,079,000 there is payable out of the sinking fund \$3,561,000; payable by special tax, \$4,518,000. Population by census of 1870 was 100,752, against 68,033 in 1860; now estimated upon the basis of 7 to a voter makes 120,000. Assessed value of property was highest in 1874, being then \$78,295,114; in 1873 it was \$63,194,487. Rate or taxation for all city purposes in 1878 was \$2 17 on \$100 in each district. The following figures give the assessed property valuation for the past eight years. For 1871, \$76,845,995; 1872, \$77,156,642; 1873, \$77,225,372; 1874, \$78,295,114; 1875, \$75,536,812; 1876, \$71,849,772; 1877, \$69,522,947; 1878, \$63,194,487. In order that this shrinkage in values may be better understood, the following table is added:

	1874.	1876.	1878.
Grounds & impr'ts.	\$62,218,922	\$56,386,964	\$48,770,596
Merchandise.....	9,696,401	8,061,150	7,213,601
Residuary.....	5,664,930	6,897,733	6,614,321
Personalty.....	714,860	509,921	595,969

Lowell, Mass.—All the notes held by savings banks. Water loan sinking fund, \$143,906. Tax valuation, 1878, \$40,064,126; 1877, \$39,345,256. Total debt, \$2,303,500. Population, 1875, 49,608.

Lynn, Mass.—Total debt, \$2,256,000. Sinking

fund, \$166,470. Tax valuation, 1870, \$20,271,115. Population, 1875, 32,401.

Manchester, N. H.—Total debt, \$1,012,491; assets, \$83,367.

Memphis, Tenn.—The city has been in default for interest since Jan. 1, 1873. The legislature passed a bill, January, 1879, repealing the city's charter, to enable it to avoid its debts. A receiver for the city was appointed by the U. S. courts. The circular of July, 1877, urged the city creditors to accept the proposition to issue the new compromise bonds in exchange for the present indebtedness (including interest on past due indebtedness) at 50 cents on the dollar. For judgments the Legislature authorized the payment of 55 cents. Assessed valuation of real estate, 1875, \$19,329,600; personal, about \$6,500,000. Tax rate, \$2 per \$100. Population in 1870, 40,230. (V. 25, p. 114; V. 27, p. 652, 678; V. 28, p. 121, 146, 224.)

Milwaukee.—The city cannot issue debt beyond 5 per cent of its average assessed value for five years. In 1878, valuation was \$55,255,711. 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.)

Minneapolis, Minn.—Total debt, \$971,520; tax valuation, 1876, \$21,834,078; bonds all coupon.

Mobile.—The valuation of property in 1877 was \$11,022,049 real estate and \$6,118,462 personal property; tax rate, 16-10 per cent. Interest was in default from 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 Jan., 1873, there had been settled, of old bonds, all except \$12,100 of old

bonds, A, B & C; \$56,600 of bonds D, E & F; \$38,500 8s of 1871; \$123,000 of Mob. & Gt. Northern RR. 8s; \$16,000 wharves 8s; \$30,000 Mob. & Ala. Grand Trunk 8s; and \$151,000 Mob. & Northwestern RR. 8s. Also about \$145,000 overdue interest on these issues. In February, 1879, the Legislature repealed the charter of the city. Population about 38,000. (V. 28, p. 24, 327.)

Nashville, Tenn.—At the close of the fiscal year, Sept. 30, '78, there were \$301,185 of past-due coupons, judgments, overdrafts, &c. The total debt was \$1,712,635, against \$1,671,360 Oct. 1, 1877. Assessed valuation of all property, about \$11,000,000; tax rate, 1878, 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 \$114,900; those in second line out of sinking fund of 1864, \$1,017,000; public school bonds out of public school fund, \$179,000; Clinton Hill bonds by sinking fund, \$53,200; tax arrearage, \$275,000; against local improvement bonds the city holds \$2,039,724 of assessments unpaid and a lien on the property. Temporary loan bonds, Jan. 1, 1879, were \$683,500. Valuation of real and personal property, 1878, \$91,784,230. Tax rate for all purposes, 1878, \$1 96 per \$100. Population in 1870, 105,059. (V. 23, p. 253.)

N. Bedford, Mass.—Total debt, \$1,250,600. No sinking fund. Tax valuation in 1877—real estate, \$12,609,200, against \$11,946,600 in 1875; personalty, \$13,524,097, against \$14,428,674. Tax rate, 1877, \$18 60 per \$1,000, against \$17 in 1875. Population, 1875, 25,895.

New Haven, Conn.—Total debt, Jan., '79, \$869,000. Sinking fund on City Hall loan, \$54,832; municipal bond fund, \$12,617. The city made a special loan of \$75,000 to the N. Haven & Derby RR., and guaranteed \$225,000 of its 2d mortgage bonds. Population, 1870, 50,840. Tax rate, 1878, 9 mills.

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.							
N. Orleans—Consol. debt (\$650,000 pay'ble y'rly)	1852	\$1,000	\$1,377,250	6	J. & J.	New Orleans.	July 1, 1892
Railroad debt.	1854-55	1,000	713,000	6	Various	do	1874-5 & 1894
Waterworks loan of 1869.	1869	....	232,000	5	J. & J.	do	Jan. 1, 1899
Seven per cent funding loan of 1869.	1869	....	650,400	7	M. & S.	do	March 1, 1894
Seven per cent funding loan of 1870.	1870	....	445,050	7	J. & D.	do	June 1, 1895
Jefferson City (debt assumed).	'57, '67, '70	....	98,000	8	Various	do	1887 to 1897
Wharf impr. bonds (assumed by lessees).	1870	....	410,000	7-3	J. & D.	do	Dec., 1880
Street improvement bonds.	1871	1,000	30,000	7-3	F. & A.	do	Aug. 1, 1911
Consol. gold bonds (gen'l and drainage series)	1872	1,000	216,000	7 g.	Q.—J.	New York or London.	July 1, 1922
Ten per cent bonds, deficit and old claim.	1871	Various.	377,100	10	A. & O.	New Orleans.	April 1, 1881
New premium bonds (in exchange).	....	....	11,250,840	5	....	....	....
N. O. Waterw'ks Co. new bds. (for \$2,000,000)	....	....	....	....	....	....	....
Newton, Mass.—City bonds and notes.	1864 to '75	1,000 &c	397,000	5, 6 & 6½	Various	City Treasury.	1879 to 1895
Water loan (\$600,000 6s, balance 5s).	1875	1,000	812,750	5 & 6	J. & J.	Boston, Comm'nwealth Bk.	July 1, 1905
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
Water stock.	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 '77	500 &c.	3,614,600	5, 6 & 7	Q.—F.		Aug. 1, 1900
Croton water main stock.	1871 to '77	500 &c.	4,800,000	5, 6 & 7	M. & N.		Nov. 1, 1900 & 1906
Croton Reservoir bonds.	1865 to '74	100 &c.	970,637	6	Q.—F.		1907 to 1917
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
Improvement bonds.	1874	500	500,000	7	M. & N.		1879
Third Avenue improvement bonds (23d ward)	1877	500	24,000	5	M. & N.		1880
Central Park fund stock.	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.	1870-78	500 &c.	6,425,000	6g., 5, 6, 7	M. & N.		Nov. 1, 1901 to '9
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 improv'm't st'k (part red'mable after '96)	1876	500 &c.	2,215,900	5 & 6 g.	M. & N.		'89, '92, '96 & 1926
do	1870-73	500 &c.	7,269,400	7	M. & N.		1889 & 1892
Lunatic Asylum stock.	1869-70	100 &c.	700,000	6 & 7	M. & N.		1889
Fire Department stock.	1869-70	100 &c.	521,953	6	M. & N.		1899
Fire telegraph bonds.	1870-73	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 bds (\$1,500,000 red. after July, '96)	1869-77	500 &c.	3,000,000	5 & 6	M. & N.		1905 & 1926
Accumulated debt bonds.	1869-70	100 &c.	6,500,000	7	M. & N.		1884 to '88
Street improvement bonds.	1874-77	100 &c.	2,738,239	5, 6 & 7	M. & N.		1879, '82, & '88
Street opening and improvement bonds.	1871	100 &c.	1,000,000	7	M. & N.		1879 to '82
Ninth District Court-house bonds.	1871	500 &c.	300,000	7	M. & N.		1890
Department of Parks improvement bonds.	1874-77	500 &c.	2,168,000	5, 6 & 7	M. & N.		Nov. 1, 1879 to '83
Assessment bonds.	1874-78	500 &c.	7,879,100	5, 6 & 7	M. & N.	Nov. 1, 1879 to '83	
City parks improvement fund stock.	1871-78	500 &c.	5,660,000	5, 6, 7 & 6g	M. & N.	1901-1904	
Normal school fund stock.	1871	500 &c.	200,000	6	M. & N.	Nov. 1, 1891	
Public school building fund stock.	1871	500 &c.	636,000	6	M. & N.	Nov. 1, 1891	
Additional Croton water stock.	1871-78	500 &c.	1,241,000	5, 6 & 7	M. & N.	Nov. 1, 1891	
Sewer repair stock.	1872	500 &c.	265,000	6	M. & N.	Nov. 1, 1882 & '85	
Consolidated stock.	1874	500 &c.	8,779,700	6 & 7	Various	1894 to '96	
do 20-50 (redeemable July '96)	1876	500 &c.	2,058,350	5 & 6	M. & N.	May, '97, 1916-'26	
Museum of Art and Natural History stock.	1873-76	500 &c.	940,000	5 & 6	M. & N.	1903	
Third District Court-house bonds.	1874	500	398,000	5 & 6	M. & N.	Nov. 1, 1890	
Armories and drill-rooms.	1877	500 &c.	375,880	5	M. & N.	1880 & 1881	
Liquidation of claims and judgments.	1875-6	500 &c.	276,825	5	M. & N.	July 1, 1879	
Central Park commission improvement bonds	1876	500 &c.	900,000	6	M. & N.	Nov. 1, 1879 to '80	
County Court-house stock.	1862 to '68	100 &c.	1,880,000	6	M. & N.	1879 to '92	
do do No. 3.	1871	100 &c.	600,000	7	M. & N.	1884 to '88	
do do No. 4 & 5.	1872	....	550,600	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.	500,000	6	M. & N.	1879	
do indemnity 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.	493,200	6 & 7	M. & N.	1903	
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.	Various	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	100 &c.	30,000	6	M. & N.	1891	
Consolidated stock.	1874	100 &c.	1,680,200	7	J. & D.	1896	
For State sinking fund deficiency.	1874	100 &c.	3,119,600	7	M. & N.	1879 to '86	
Debt of Westchester towns annexed.	....	....	1,100,000	....	....	....	....
Consolidated stock, gold.	1878	500 &c.	6,900,000	5 g.	M. & N.	1908-1928	
Norfolk, Va.—Registered stock.	....	100	1,027,287	6	J. & J.	Norfolk, Treasurer's Office.	1879 to '85
Coupon bonds (\$20,000 due '94 are 6s J. & J.)	1870-74	100	222,000	6 & 8	M. & S.	do do	Sept., 1890
Trust & paving, coup. (pav'g, \$189,300, J. & J.)	1872-73	100	415,800	8	A. & O.	Norfolk, Cit. & Peop. Banks	Apr., '92; July, '93
Coupon bds, water (a mort. on water works.)	1871	100	500,000	8	M. & N.	New York, Park N. Bank.	May, 1901
Norwich, Conn.—City bonds.	1868	1,000	125,000	7	A. & O.	Thames N. Bk; Bost., Bk. Rep	Oct. 1, 1893
City bonds.	1877	1,000	160,000	5	A. & O.	Norwich.	April 1, 1907
Water loan (\$50,000 1890, \$250,000, 1898)	1868 & '70	1,000	200,000	6 & 7	J. & J.	do	Jan. 1, '98 & 1900
Court House.	1875	1,000	164,000	7	J. & J.	do	Jan. 1, 1905
Sinking fund bonds.	1878	1,000	150,000	5	A. & O.	do	April 1, 1908

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.

New Orleans.—A decision of La. Supreme Court, Dec., 1878, holds invalid the special tax provisions for consolidated bonds. The floating debt, Jan. 1, '78, was \$1,841,928. The assessed valuation of property for 1878 is \$111,123,655, real and personal. State tax, 14½ mills; city tax, 15 mills; total tax, 29½. 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 October 15. Population in 1870, 191,418; in 1860, 138,670. (V. 27, p. 143, 223, 229; V. 28, p. 18, 352.)

Newton, Mass. Total debt, \$1,232,054. Tax valuation, 1873, \$25,012,900; rate, \$13.80 per \$1,000. Population, 1875, 16,105.

New York City.—The total debt of New York, Jan. 1, 1879, was \$145,562,190; the amount of sinking funds \$32,143,787. The following statement shows the details of funded debt, and the amount in the city sinking fund at the dates named:

Description.	Jan. 1, '77.	Jan. 1, '78.	Jan. 1, '79.
Funded debt....	\$119,631,313	\$121,440,133	\$123,232,815
Sinking funds..	28,179,102	31,083,007	32,143,787

	91,452,211	90,360,126	93,955,02-
Net debt.....			
Temporary debt.	22,371,490	21,329,500	13,481,500
Revenue bonds..	6,104,844	6,051,421	5,952,015

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.—City.	Net debt.
1861..	406,955,665	174,621,304	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 03	*26,185,190
1864..	410,774,435	222,920,505	5 31 17 29	*33,769,601
1865..	427,360,384	181,423,471	4 96 24 94	*35,973,597
1866..	473,994,934	257,994,974	3 94 19 06	*33,654,623
1867..	555,447,062	276,389,451	4 67 22 03	*32,914,421
1868..	623,236,555	285,199,972	6 13 20 17	*35,983,647
1869..	681,183,918	281,142,696	2 72 19 93	*47,791,840
1870..	742,103,075	305,285,374	2 70 19 80	*73,373,552
1871..	769,302,250	306,947,233	4 43 17 27	*38,369,386
1872..	797,148,665	306,949,422	5 20 23 81	*95,582,153
1873..	836,693,340	292,576,643	5 41 19 59	*106,363,471
1874..	881,547,995	272,491,181	6 95 21 05	*114,979,970
1875..	883,643,545	217,300,154	—29 40—	*116,773,721
1876..	892,423,165	218,626,178	28 00	*119,811,310
1877..	895,913,933	206,028,160	26 50	*117,700,742
1878..	900,853,700	197,532,075	25 53	*113,415,403

* Less sinking funds.

By an act of 1874 the towns of West Farms, Morrisania and Kingsbridge, embracing about 12,000 acres, were annexed to New York. Last report of Comptroller in Vol. 27, p. 252. Mayor Elv, in his message Jan. 1873, remarked: From an indebtedness of about \$18,000,000 on Dec. 31, 1873, at the expiration of ten years, namely, December 31, 1887, the amount had increased to \$32,914,421.26. This covered the period of the war, during two years of which, 1863 and 1864, more than \$2,000,000 was added to the debt. From 1867-8 may be dated the accession of the corrupt administration known

as "the Ring" to full control. This dynasty continued in power for nearly five years, until 1872, during which period the aggregate debt of the city increased as follows: 1864, \$35,983,647; 1869, \$47,791,841; 1870, \$73,373,552; 1871, \$88,369,386; 1872, \$95,582,153. Then followed an almost entire change of administration, and many sincere efforts to economize expenditures and diminish the increase of the public debt. But such efforts were only to a limited degree successful, as the following table of its increase from 1873 to 1876 will show:

1873.....	\$106,353,471	1875.....	\$116,773,721
1874.....	114,979,969	1876.....	119,811,310

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. The new consolidated 5 per cent gold bonds, for \$6,900,000, were taken Oct., 1878, at 105-28; but on the part of some of the strongest advocates of the city's good credit there was great objection made to the issue of permanent bonds to pay off assessment bonds originally charged against local assessments on the property benefited and intended to be paid out of those assessments. (V. 25, p. 17, 198, 353, 458; V. 26, p. 41; V. 27, p. 223, 252, 303; V. 23, p. 121, 454.)

Norfolk.—The "Trust" bonds due April, 1892, are secured by deed of trust on city property. Coupons of 1st series are payable at Citizens' Bank; coupons of 2d series at People's National Bank. Tax rate, \$1.60; water tax, 40 cts., (special); total rate, 2 per cent.

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.							
<i>Paterson, N. J.</i> —School bonds.....	1858-'73	\$500	\$130,000	7	J. & D.	City Hall, by Treasurer.	Dec., 1879-1904
Funded debt bonds.....	1862-'71	500	140,000	7	J. & D.	do do	Dec., 1879-1900
Improvement bonds.....	1869-'71	500	38,000	7	J. & D.	do do	Dec., 1879-1886
Sewer bonds (\$125,000 are M. & S.).....	1869-'77	500	353,000	7	J. & D.	do do	1882-1902
War bounty bonds.....	1863-'65	500	433,500	7	J. & D.	do do	Dec., 1879-1900
Funding bonds, "A".....	1877	100 &c	100,000	6	J. & D.	do do	June, 1887
Renewal bonds, "B".....	1877-'78	500	90,000	6	Various	do do	1901-1904
<i>Philadelphia</i> —Bonds prior to consolidation.....	1855	....	5,753,391	5 & 6	J. & J.	Phila., Far. & Mech. N. B'k	1879 to '85
Bonds for railroad stock subsidy subscript'ns	1855	....	1,725,000	6	J. & J.	do do	} 1879 to 1903
do for water works.....	1855 to '71	....	6,500,000	6	J. & J.	do do	
do for bridges.....	1859 to '70	....	4,853,500	6	J. & J.	do do	
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	} 1879 to 1905
do municipal, school, sewer, &c.....	1860 to '70	....	15,709,750	6	J. & J.	do do	
Guaranteed debt, gas loans.....	....	....	5,999,400	6	J. & J.	do do	1883 to 1905
<i>Peoria, Ills.</i> —School loan.....	....	....	74,500	7	Various	N. Y., Amer. Exch. Nat. Bk.	1879 to 1890
Water loan (\$50,000 each year).....	....	....	100,000	10	M. & N.	do do	May 15, 1879 & '81
Water loan.....	....	....	195,000	7	J. & D.	do do	June 1, 1888
do.....	....	....	155,000	7,6g. & 7g	Various	do do	1889-1891
Bounty loan (\$21,000 payable each year).....	....	....	42,000	10	M. & S.	City Treasury.	Mch 1, 1882 & '83
<i>Peoria & Rock Island Railroad</i>.....	....	....	100,000	7	J. & J.	New York.	July 1, 1888
<i>Pittsburgh</i> —Water exten. loan (coup. or reg.).....	1868 to '74	....	4,413,400	7	A. & O.	Philadelphia.	1893 to '98
Funded debt and other municipal bonds.....	1845 to '72	....	2,241,000	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	....	5,028,800	7	Various	Philadelphia.	1883 to '85
Bonds for overdue interest.....	1879	....	1,405,000	....	....	....	....
<i>Portland, Me.</i> —Loan to Atl. & St. Lawrence RR.....	'68, '69, '70	1,000	787,000	6	M. & N.	Boston, Blackstone N. B'k.	Nov., 1886, '87, '88
Loan to Portland & Rochester Railroad.....	1867 to '69	500 &c.	700,000	6	J. & J.	do do	July, 1887
do do do.....	1872	....	450,000	6	J. & J.	do do	July 1, 1897
do Portland & Ogdensburg.....	1872	....	1,350,000	6	M. & S.	do do	Sept. 1, 1907
Municipal—proper, (\$63,000 are 5s due '83).....	1852-'75	500 &c.	1,645,800	5 & 6	m'thly	Boston and Portland.	1879 to '95
Building loan bonds.....	1867	1,000	425,000	6	J. & D.	do	June 1, 1887
<i>Providence, R. I.</i> —Bonds for public improvem'ts	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.....	1874	1000 &c.	2,000,000	5 g.	J. & J.	N. Y., N. City Bank, & Prov.	Jan., 1900
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	1,397,250	5 g.	J. & J.	London, Morton, Rose & Co	July 1, 1895
Prov. & Springfield RR. bonds, guaranteed.....	1872	1,000	500,000	7	J. & J.	Providence.	1892
Brook Street District notes.....	1877	1,000	700,000	5	M. & S.	Treasury.	Sept. 1, 1880-'84
<i>Richmond, Va.</i> —Bonds, reg., (\$112,000 are coup.)	....	....	3,145,000	6	J. & J.	....	J. & J., 1880-1912
Bonds, reg. and coup. (\$232,000 are coup.).....	....	....	1,214,700	8	J. & J.	....	1886 & 1904-1909
<i>Rochester, N. Y.</i> —To Genesee Valley Railroad.....	....	1,000	168,000	7	J. & J.	N. Y., Metropolitan N. Bk.	1879 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	961,686	6 & 7	Various	do do	1879 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
<i>Rockland, Me.</i> —City bonds.....	....	100 &c.	160,650	5 & 6	Semi-an	City Treasury.	1880 to 1897
Railroad loan (\$20,000 payable yearly).....	1869	100 &c.	400,000	6	J. & J.	Boston, First National Bk.	1880 to 1899
do.....	1871	100 &c.	150,000	6	F. & A.	do do	1891
do.....	1872	100 &c.	205,000	6	M. & S.	do do	1892
<i>St. Joseph, Mo.</i> —Bonds to St. Jo. & Den City RR.....	1860 to '69	500	431,500	6 & 7	Various	N. Y., Nat. B'k Commerce.	1880 to '89
Bonds to 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
<i>St. Louis</i> —Renewal and floating debt bonds.....	1846 to '71	Various	1,922,000	6	Various	N. Y., Nat. Bank Republic	1879 to '91
Real estate, buildings and general purposes.....	1840 to '68	Various	1,148,000	6	Various	do do	1880 to 1906
Street improvement bonds.....	1855 to '57	Various	70,000	6	Various	do do	1882 & '87
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., 1898
Sewer bonds.....	1855 to '69	1,000	885,000	6	Various	do do	1880 to '89
Harbor and wharf bonds.....	1852 to '68	Various	870,000	6	Various	do do	1879 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	631,000	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, and £, coupon.....	1874-'79	1,000	2,747,000	6 g.	J. & J.	do do	1894 & 1899
Bridge approach bonds (gold).....	1872	500	461,000	6 g.	J. & D.	N. Y., Nat. B'k Commerce.	Dec. 10, 1892
<i>St. Louis County</i> bonds assumed—	....	....	....	....	....	....	....
Renewal bonds, coupon.....	1867 to '71	1,000	300,000	7	J. & J.	N. Y., Nat. Bk. Commerce.	1879 to 1881
Bonds to railroads, coupon.....	1853 to '55	1,000	325,000	6 g.	J. & J.	do do	1879 to 1880
Insane Asylum.....	1867	1,000	100,000	7	J. & J.	do do	July 1, 1887
County Jail.....	1863	1,000	500,000	7	M. & S.	do do	Sept. 1, 1883
General purposes, gold.....	1872	1,000	600,000	6 g.	J. & D.	do do	June, 1892
Renewal, gold.....	1873 to '76	1,000	550,000	6 g.	J. & J.	do do	1893 to 1896
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
<i>St. Paul, Minn.</i> —Revenue bonds.....	Various.	Various	504,815	12 & 7	M. & N.	N. Y., Kountze Brothers.	1879 to '90
Preferred bonds.....	Various.	Various	47,710	7	M. & N.	do do	1883 to '86
8 per cent bonds.....	....	Various	263,125	8	Various	do do	1889, '90, '96
Lake Superior & Mississippi Railroad.....	1868	500 &c.	200,000	6	J. & D.	do do	1888 & '98
St. Paul & Chicago Railroad.....	1870	1,000	100,000	6	J. & D.	do do	1900
Public Park (Como).....	1873	1,000	100,000	7	J.	do do	1903
Local improvement.....	1873	1,000	100,000	7	J. & J.	do do	1898
Bonds.....	1879	1,000	115,000	6	A. & O.	do do	April 1, 1904

Philadelphia—The total funded debt, January 1, 1879, was \$55,093,243; guaranteed debt, \$5,999,400; floating debt, \$10,742,458. Sinking funds, \$13,499,810. Total assets, including sinking fund, railroad stocks held, \$4,344,335 of taxes "due and collectible," and \$1,390,611 cash, were \$22,203,445, leaving balance of liabilities \$49,631,656. The following table exhibits the assessed valuation and tax rate in the city since 1871:

Year.	Real Estate.	Personal Estate.	Rate Tax per \$1,000
1872.....	\$502,415,863	\$8,608,819	\$20 80
1873.....	518,234,568	8,930,700	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
1878.....	586,958,097	....	21 50
1879.....	526 539,912	8,033,832	20 50

There is no large amount of city debt maturing in the next four years. Assessed valuations of real estate for 1879 are: Full city property, \$491,533,599; suburban property, \$31,992,035; farm property, \$18,034,240. Population, 1870, 674,022, against 565,529 in 1860. (V. 27, p. 623.)

Peoria, Ill.—Total debt, \$636,500; tax valuation, 1876, \$14,574,105.

Pittsburgh—Assessed valuation in 1878: Real property, \$106,134,123; personal, only \$2,905,478; "Occupation," \$5,679,129. Sinking funds, \$473,277. Tax rate, 1878, \$1 04. Population about 140,000. Interest defaulted April, 1877. (V. 24, p. 519, 591; V. 26, p. 159, 181, 368, 471; V. 27, p. 68, 643; V. 28, p. 43, 302.)

Portland, Me.—The sinking fund March 31, 1878, was \$377,061. The city is protected by mortgages on Atlan. & St. Lawrence, Portland & Roches-

ter and Portland & Ogdensburg Railroads. Assessed value of real estate in 1877, was \$19,067,200; personal, \$11,825,645. Tax rate, \$25 per \$1,000. Population in 1870, 31,413, against 26,341 in 1860. (V. 24, p. 542.)

Providence, R. I.—The principal debt of Providence has been created since 1872 for water works, sewerage and a new City Hall. The floating debt at close of fiscal year Sept. 30, 1878, was \$2,793,300, including above Brook Street notes and \$90,000 High School notes. The assessed valuations of all property in 1878 were: real estate, \$86,341,100; personal, \$30,619,400. Rate of tax, \$14 50 per \$1,000. The sinking fund for bonds due in 1885, \$516,737; sinking funds of 1893, \$191,060; '95, \$120,803; 1900-6, \$103,224. Population by U. S. census, '70, 68,901; by State census, '75, 100,800. The laws of Rhode Island now limit the debts of towns to 3 per cent of their assessed valuation.

Rochester—The bonds of Genesee Val. RR. loan, \$168,000, are provided for by net receipts from a lease of said road to Erie Railway Company after paying the interest out of said receipts. Real property assessed, \$48,000,000; personal, \$2,000,000. Rate of tax, 1877, \$2 per \$100.

Richmond, Va.—Real estate assessed, 1878, \$23,076,513; personal, \$11,519,584. Tax rate, \$1 40. *Rockland, Me.*—Valuation of real estate, 1878, \$2,494,945; personal, \$1,022,236. Tax rate, \$31 per \$1,000.

St. Joseph, Mo.—Population in 1870 was 19,565, against 8,932 in 1860. Assessed valuation of property, \$11,000,000; rate of tax, 23 mills. (V. 23, p. 135, 175; V. 25, p. 408; V. 28, p. 477.)

St. Louis—Population by the U. S. census in 1870 was 310,864, against 160,773 in 1860. The city and county were merged by law in 1877 and city as-

sumed the county bonds. In the last fiscal year the resources were:

Balance April 11, 1877.....	\$691,272
Interest revenue.....	1,731,670
Municipal revenue collections.....	2,611,609
Special collections.....	322,416
Proceeds of anticipation notes.....	725,000
Proceeds of renewal bonds.....	351,000
	\$6,544,427

The expenditures were..... \$5,900,941

Unpaid warrants on hand April 11, 1878.. 40,944

\$5,959,996

Balance in treasury April 10, 1878..... \$684,431

The Comptroller gives the following in his report to April, 1878: The liabilities appear as follows: The bonded debt at the close of fiscal year (April 9, 1878), was \$15,996,000; the bonded debt of the late county, assumed by the city, \$5,59,000. Other liabilities—claim of St. Louis Gaslight Co. for gas furnished, with interest, \$685,000. The sinking fund is as follows: Assets of this fund at commencement of the present fiscal year, \$590,095. The resources available this fiscal year will be about \$110,000. Assessed valuation of real property in 1879, \$135,708,000; personal, \$30,224,860. Tax rate for city purposes in old limits, \$1 75; in new limits, \$ 50. (V. 25, p. 204; V. 26, p. 290, 359, 436; V. 27, p. 229.)

St. Paul, Minn.—Population in 1870 was 20,030; in 1878 (claimed), 45,000. Assessed valuation of taxable property, 1878, \$23,061,000, or about one-half of the estimated actual value. Tax rate 13 mills per \$1.

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

DESCRIPTION. For explanations see notes on first page of tables.	Date of Bonds.	Size or par Value.	Amount outstanding.	INTEREST.			Principal—When Due.
				Rate.	When Pay'ble	Where Payable, and by Whom.	
<i>Salem, Mass.</i> —City debt.....	.....	\$100 &c.	\$112,000	5 & 6	J. & J.	City Treasury.	1879 to 1889
City debt.....	.....	100 &c.	300,000	6	J. & J.	Boston, Merchants' Bank.	Jan. 1, 1891
Water loan.....	.....	1,000	500,000	6	A. & O.	do do	Apl. 1, 1883-1898
do.....	1877	1,000	398,500	5	J. & J.	do do	July 1, 1904
<i>San Francisco</i> —Bonds of 1858, coupon (gold).....	1858	500 &c.	542,000	6 g.	J. & J.	San Francisco.	Jan. 1, 1888
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.....	1866 to '67	500 &c.	197,000	7 g.	A. & O.	do	April 1, 1881
Judgment bonds, 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
School bonds.....	1874	500 &c.	200,000	6 g.	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
Widening Dupont St. (Act March 4, 1876).....	1876	.....	915,000	7 g.	J. & J.	do	1896
<i>Savannah, Ga.</i> —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.....	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
<i>Somerville, Mass.</i> —City debt.....	.....	Large.	10,000	7	A. & O.	Boston, Nat. Security Bank	April 1, 1879
City debt.....	.....	Various.	461,000	6½	A. & O.	do do	April, 1879 to '84
do.....	.....	Large.	165,000	6½	J. & J.	do do	July 1, 1880 to '84
do.....	.....	Various.	115,000	6	Various	do do	Oct. '81-'4, July, '85
do.....	.....	Large.	140,854	5½	Various	do do	July, '84, Apl., '95
do.....	.....	1000 &c.	200,000	5	Various	do do	Apl., '95, July, '96
Park & wat'r (\$170,000 A. & O.; \$155,000 J. & J.).....	.....	Large.	325,000	6½	Various	do do	1881 to 1884
Water loan.....	.....	Large.	320,000	5½, 6, 6½	Various	do do	1880 to 1906
<i>Springfield, Mass.</i> —City notes.....	.....	Large.	137,000	5½, 6	Various	City Treasury.	1879 to 1884
City bonds.....	.....	1,000	211,000	6	Various	Boston, First National B'k.	1879-1890
Water loan (\$200,000 are 6 per cents).....	.....	1,000	1,200,000	6 & 7	A. & O.	do do	Apl. 1, '94, to 1905
Railroad loan.....	.....	1,000	300,000	7	A. & O.	do do	Apl. 1, 1879-1893
Railroad notes.....	.....	Large.	45,000	6	Various	City Treasury.	1879 to 1881
<i>Toledo, O.</i> —General fund city bonds, coup.....	'70, '71, '76	.....	1,310,000	6, 7 & 8	Various	N. Y., Imp. & Trad. N. Bk.	1879 to '94
Toledo & Woodville Railroad, coupon.....	1870	.....	447,000	7-3	M. & N.	do do	May, 1900
Water works.....	1873 & '74	.....	1,000,000	8	Various	do do	June, '93 & Sep., '94
Short bonds, chargeable on special assessm'ts.....	1875-'78	.....	640,300	7 & 8	Various	do do	1879 to '81
<i>Worcester, Mass.</i> —City debt, coup. and regist'd.....	.....	Large.	49,000	5 & 6	J. & D.	City Treasury.	1879-1884
City debt, registered (5 pieces, \$100,000 each).....	.....	.....	500,000	6	J. & J.	do	Jan. 1, 1881
do (\$248,000 reg., \$552,000 coupon).....	.....	500 &c.	800,000	6	A. & O.	C. Treas. & Bost. Mchts.' Bk.	April 1, 1892
do reg. (\$160,000 J. & J., \$200,000 A. & O.).....	.....	500 &c.	360,000	5	Various	City Treasury.	1887, '88 & 1905
Sewer loan (\$92,000 are J. & D., balance J. & J.).....	.....	Various.	228,200	6	Various	do	1879 to 1881
Water loan (\$315,900 reg., \$84,000 coup.).....	.....	500 &c.	399,900	5 & 6	Various	do	1879 to 1906

Salem, Mass.—The sinking fund amounts to \$173,063, and the bonds are valued at par; \$1,146,000 of debt coupon; balance registered; total, \$1,452,678. Population, 1875, 25,958. Tax valuation, 1875, \$26,312,272; 1877, \$25,810,600.

San Francisco.—Population by the U. S. census of 1870 was 149,482, against 56,802 in 1860; in 1876 claimed 272,000. Real estate for the fiscal year ending June 30, 1878, 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 1877-8 is \$1.60 per \$100, for city and county purposes. (V. 28, p. 165.)

Savannah, Ga.—Default was made on interest Nov. 1, 1876, in consequence of yellow fever and non-collection of taxes. The compromise now in progress is given in V. 26, p. 625, by which new 5 per cent bonds are to be exchanged for the face of old bonds; and for interest up to Feb. 1, 1879, 58 per cent of the face value in similar bonds. Assessed value of real estate, \$14,000,000; personalty, \$4,200,000; tax rate, 1½ per cent. Population in 1870, 28,235, against 22,242 in 1860. (V. 26, p. 18, 626; V. 27, p. 122, 173, 568; V. 28, p. 17.)

Somerville, Mass.—Total debt, \$1,771,854; sinking fund, \$45,131; tax valuation, 1876, \$26,573,400. Except \$140,000 in \$1,000 pieces, all bonds are in \$2,000 to \$50,000 pieces.

Springfield, Mass.—Total debt, \$1,946,611; cash assets, \$303,989. The railroad debt falls due \$30,000 each year. No registered bonds. Tax valuation, 1870, \$25,514,060; 1876, \$35,109,456; 1877, \$30,697,776. Rate, 1'32. Population in 1875 31,053.

Toledo.—Total debt, Jan., 1879, was \$3,531,296. Of this the debt payable by special assessments was \$640,300, and the certificates of indebtedness, \$103,147. Taxable valuation of real estate, 1878, \$134,030,670; personal, \$5,567,000. Tax rate, \$3.28 per \$100.

Worcester, Mass.—Total debt, \$2,407,100—reg., \$1,663,800; coup., \$743,300. Cash assets, \$150,180, including \$44,352 sinking fund. Population, 49,317 in 1875. Tax valuation, 1870, \$34,018,450; 1878, \$41,969,748; tax rate, 1'54.

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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	When Payable, and by Whom.	
For explanation of column headings, &c., see notes on first page of tables.								
Alabama Central—(Selma & Merid.)—1st mort.	81	1871	\$....	\$1,600,000	8	J. & J.	.....	June, 1901
Ala. & Gt. South'n.—Receiver's cert. of Ala. & Chatt	296	1878	1,000	700,000	8	M. & S.	.....	1882
1st mortgage, new, (for \$1,750,000)	201	1878	100	335,000	6 g.	J. & J.	N. Y., Farmers' L. & T. Co	Jan. 1, 1908
Albany & Susquehanna—Stock	142	1863	1,000	3,500,000	3½	J. & J.	N. Y., B'k of Commerce.	Jan. 1, 1879
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	1,960,000	7	A. & O.	do do	April 1, 1906
Alleghany Valley—Stock	262	1866	50	2,166,500	7-30	J. & J.	N. Y., Winslow, L. & Co.	March 1, 1896
General mortgage (Riv. Div.)	132	1866	1,000	4,000,000	5	Jan'y	Harrisburg, Treasury.	\$100,000 y'ly.
Bonds to State Pa. (endorsed) 2d mort., East ext.	110	1870	1,000	3,100,000	7 or 6 g.	A. & O.	Philadelphia or London	April 1, 1910
1st mort., East'n Exten., guar. by Pa. RR.	110	1871	1,000	10,000,000	7	A. & O.	Pittsburgh.	Oct. 1, 1894
Funding income bonds, with traffic guarantee	262	1874	100 &c.	6,870,000	7	M. & S.	Boston, at Office.	Mar. 1, 1908
Atchison & Nebraska—1st mortgage	149	1878	100 &c.	1,125,000	7 g.	J. & J.	Boston.	July, 1899
Atchison, Topeka & Santa Fe—1st mort., gold	867	1869	500 &c.	7,041,000	7 g.	A. & O.	do	Oct. 1, 1900
Land grant mortgage, gold	.....	1870	500 &c.	3,265,000	7 g.	A. & O.	do	1903
Consol. bonds, gold	.....	.....	.....	3,389,000	7 g.	J. & J.	do	1882
Construction notes	.....	.....	.....	78,000	7	J. & J.	do	Jan. 1, 1883-'88
Land income bonds, 5 to 10 years	.....	1878	500 &c.	480,000	8	J. & J.	do	Nov. 1, 1879
Pottawatt'mie b'ds on 78,158 ac. land (contingent)	27½	1872	1,000	413,000	7 g.	J. & J.	do	July 1, 1902
Wichita & Southwest. (leased) 1st M., gold, guar.	65	1875	1,000	412,000	7 g.	J. & J.	do	July 1, 1905
Kans. City Top. & West., (leased,) 1st M., gold	.....	1878	1,000	854,000	7 g.	J. & J.	do	.....
do do income bonds	.....	.....	.....	200,000	7 g.	J. & J.	do	1905
Pueblo & Ark. Valley, (leased,) 1st M., gold	148	1878	1,000	1,719,000	7 g.	A. & O.	do	.....
do do 1st mortgage	.....	.....	.....	1,067,000	7 g.	A. & O.	do	1907
Pleasant Hill & De Soto (leased), 1st M., gold	44	1877	500	120,000	7 g.	A. & O.	do	July 1, 1907
Florence Eldorado & W. (leased), 1st mort., gold	31	1877	1,000	310,000	7 g.	A. & O.	do	1908
New Mexico & So. Pacific, 1st mortgage, gold	.....	1878	1,000	(?)	7 g.	A. & O.	do	April 1, 1897
Atlanta & Charlotte—New pref. mort.	265½	1877	1,000	500,000	7	J. & J.	New York, Office.	Jan. 1, 1907
Mortgage bonds	265½	.....	1,000	4,250,000	7	J. & J.	do	Feb. 1, 1879
Atlanta & West Point—Stock	87	.....	100	1,232,200	4	J. & J.	Atlanta, Ga., at Treas'y.	Oct. 1, 1876
Atlantic & Great Western—Old 1st mort., Ohio Div.	460	1871	500 &c.	2,416,300	7 g.	A. & O.	New York and London.	Jan., 1902
1st general mortgage (\$18,000,000)	460	1871	500 &c.	15,165,200	7 g.	M. & S.	do do	Sept., 1902
2d do do (\$12,000,000)	460	1871	500 &c.	11,989,680	7 g.	M. & N.	do do	Nov., 1902
3d do do (\$29,000,000)	460	1871	500 &c.	28,783,000	7 g.	J. & J.	do do	Jan., 1902
Leased lines rental gold bonds (Cl. & M.)	.....	1872	1,000	5,355,000	7 g.	J. & J.	do do	Jan., 1903
do do (P. P., P. V. and S. & A.)	.....	1873	1,000	3,568,000	7 g.	J. & J.	London, Co.'s Office.	July 1, 1876
Western Extension certificates (Cl., Col., Cin. & I.)	.....	1873	500	2,060,000	8	J. & J.	do do	.....
do do do bonds	.....	.....	.....	1,748,500	7	.....	.....	.....
Atlantic & Gulf—Common stock	350	.....	100	3,693,200	3½	.....	Savannah.	July, 1897
Guaranteed stock	.....	.....	100	782,976	7	J. & J.	.....	1879
Consolidated 1st mortgage	286	1867	500 &c.	1,666,000	7	M. & N.	N. Y., Perkins, L. & Post	Nov. 1, 1888
Sav. Albany & Gulf RR. mortgage bonds	58	1868	.....	300,000	7	M. & N.	do do	May 1, 1889
Southern Georgia & Florida, 1st mortgage	58	1869	.....	464,000	7	M. & N.	do do	.....
do do 2d mortgage	58	1869	.....	200,000	7	M. & N.	do do	.....
Atlantic, Miss. & Ohio—Stock, (com'n, pref. & guar.)	428	1871	.....	6,921,900	7 g.	A. & O.	N. Y., First Nat. Bank.	Oct. 1, 1901
1st mort. consolidated, gold (for \$15,000,000)	428	1871	.....	5,470,000	8	J. & J.	N. Y., Perkins, L. & P.	Jan. 1, 1887
2d mort. to the State (no interest till 1880)	428	1871	.....	4,000,000	7	J. & J.	do do	Jan. 1, 1887
Norfolk & Petersburg—1st mortgage, extended	81	1857	500 &c.	306,000	8	J. & J.	do do	July 1, 1893
do do 1st do do	81	1857	500 &c.	157,000	8	J. & J.	do do	Jan. 1, '84-'90
do do 2d do do	81	1868	1,000	458,000	6	J. & J.	do do	Jan. 1, '84-'90
South Side—1st pref. consol. mort	133	1866	1,000	634,000	6	J. & J.	do do	Jan. 1, '86-'90
do do 2d do guar. Petersb'rg	133	1866	200 &c.	621,000	6	J. & J.	do do	July 1, 1884
do do 3d do do	133	1866	200 &c.	452,500	8	J. & J.	do do	Mch. 1, 1900
Virginia & Tennessee—Enlarged mortgage	214	1854	1,000	990,000	8	J. & J.	do do	Jan. 1, 1875
do do 4th mortgage	214	1865	1,000	969,000	8	J. & J.	do do	July 1, 1880
do do Registered certificates	.....	Var'us	Various	84,190	8	J. & J.	Lynchburg Office.	Feb., 1879
do do Interest funding bonds	.....	1869	100 &c.	226,900	3	F. & A.	N. Y., Perkins, L. & P.	Mar. 15, 1879
Atlantic & St. Lawrence—Stock, currency	150	.....	100	28,600	3 g.	M. & S.	Portland.	May 2, 1886
Stock, sterling	150	.....	£100	5,454,680	6	M. & N.	London, Gr. Trunk Rr.	Oct. 1, 1884
Portland city bonds, 1st mort., sinking fund	150	1868	1,000	787,000	6 g.	A. & O.	Portland.	Oct. 1, 1891
2d mortgage, sterling, 5-20 years	150	1864	£100	1,500,000	6 g.	M. & N.	London, Gr. Trunk Rr.	June, 1879
3d do do do	150	1871	£100	713,000	3½	J. & D.	Savannah.	July 1, 1881
Augusta & Savannah—Stock	53	.....	100	1,022,900	7	J. & J.	Phila., Farm. & M. Bank	July 1, 1884
Bald Eagle Valley—1st mort., s. f. (\$5,000 per year)	51	1861	100 &c.	336,900	4 s.	M. & N.	do do	May 15, 1879
2d mortgage (\$5,000 per year)	51	1864	1,000	100,000	3	J. & J.	Baltimore Office.	Jan. 1, 1879
Baltimore & Ohio—Stock	595	.....	100	14,785,100	5	A. & O.	Balt., Merchants' Bank.	April 16, 1879
Preferred stock	.....	.....	100	4,599,578	6	J. & J.	Baltimore Office.	1880
Washington branch	30	.....	100	1,650,000	6	A. & O.	Balt., Merchants' Bank.	1885
Loan, 1850	.....	1850	.....	579,500	6	M. & S.	London.	1895
Loan, 1853	.....	1853	.....	1,710,000	6 g.	J. & J.	Baltimore Office.	1890
do 1870, sterling, £800,000, sink. fund	.....	1870	.....	3,017,697	6 g.	J. & J.	London, Naylor & Co.	Jan. 1, '80 & 81
Baltimore loan, 1855-'90, sink. fund	.....	1855	.....	2,938,091	6 g.	M. & S.	London.	Mch. 1, 1902
Debentures, sterling	.....	1874-5	£200	2,420,000	6 g.	M. & N.	London, Speyer Bros.	1910
Sterling mortgage, sinking fund	411	1872	£100	8,683,686	6 g.	J. & J.	Baltimore.	1879-1900
Sterling mortgage, sinking fund	421	1874	£200	9,231,341	5	J. & D.	Lon., J. S. Morgan & Co.	June 1, 1927
Purchase of Connellsv. RR. (payable \$40,000 y'ly)	.....	1875	.....	880,000	.....	.....	.....	.....
Loan, ster., (s. f. £7,500) lien on Chic. line bonds	263	1877	£200	7,703,034	.....	.....	.....	.....

Alabama Central.—In default since January, 1872. Negotiations pending for a new adjustment, and a connection with Meridian completed Nov., 1878. (V. 27, p. 40, 5-6.)

Alabama & Great Southern.—Alabama & Chattanooga reorganized. About \$450,000 of the receiver's certificates are disputed. (V. 25, p. 40, 183; V. 26, p. 17, 29, 84, 264; V. 27, p. 67, 85, 121.)

Albany & Susquehanna.—This road is leased for 150 years from 1870 to Delaware & Hudson Canal Co., at 7 per cent per annum, on stock and bonds. Consol. mort. 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. Net earnings in 1878, \$451,580. (V. 25, p. 61; V. 27, p. 602.)

Alleghany Valley.—This road was embarrassed in 1874, and compromised with creditors. Gross earnings 1878, \$1,910,228; net \$915,724, against \$1,144,971 in 1877. Deficiency for mortgage interest in 1878, \$240,250; deficiency on all interest \$698,396. Of income bonds, \$2,648,400 are held by individuals, and pay interest in cash when earned; \$39,900 held by railroads draw interest in bonds. (V. 26, p. 493; V. 27, p. 356; V. 28, p. 399.)

Atchison & Nebraska.—Under re-organization, \$1,125,000 bonds and \$3,337,000 stock were given for old bonds and overdue coupons. Dividend of 1 per cent paid December, 1878. Gross receipts 1878, \$452,057; net receipts, \$98,405. (V. 25, p. 510; V. 28, p. 399.)

Atchison, Topeka & Santa Fe.—Capital stock, \$8,615,000. Land grant is limited to be 2,932,734 acres, of which 865,161 acres were sold to January 1, 1879. Net earnings, 1878, \$1,909,335, against \$1,122,956 in 1877. See annual report, V. 28, p. 475. The extension of leased lines and new roads building in 1878 are referred to in V. 27, p. 15. The K. C. T. W. is leased at 30 per cent of gross earnings, rising to 31 per cent in 1880 and thereafter. Denver & Rio Grande leased (see V. 27, p. 434). (V. 27, p. 493; V. 28, p. 399.)

15, 40, 227, 230, 303, 352, 407, 434, 513; V. 28, p. 120, 222, 301, 379, 400, 427, 475, 502.)

Atlanta & Charlotte.—This is the Atlanta & Richmond Air-Line sold in foreclosure December, 1876, and re-organized. Gross earnings 1878, \$623,278; net, \$202,033. (V. 28, p. 27, 127.)

Atlanta & West Point.—Gross earnings, in 1877-8 \$321,140, in 1876-7, \$311,153; net earnings in 1877-8, \$145,435, in 1876-7, \$116,949. There are \$83,000 bonds outstanding. (V. 25, p. 137; V. 27, p. 121.)

Atlantic & Great Western.—The common stock outstanding is \$21,795,208, and preferred \$3,576,251. This road was leased to the Erie for 99 years from May 1, 1874, but the lease was contested. Shortly after (in July, 1874) default was made on its bonds. Proceedings looking to re-organization are in progress, and a new lease to Erie is proposed. Gross earnings in 1878, \$3,745,206; net deficit under rentals, &c., \$19,960. (V. 26, p. 66, 95, 214, 444; V. 27, p. 651; V. 28, p. 222, 276, 399, 452, 476, 525.)

Atlantic & Gulf.—The Company also has \$334,000 of old sectional mort. b'ds outstanding; \$500,000 10 per cent coupon notes; \$45,000 Junction Branch RR. bonds, and \$51,500 Bainbridge Ext. bonds. Interest on sectional mortgages, prior liens to the consolidated, is paid by receivers, and on consolidated bonds 6 mos. in arrears. In New York, July, 1877, \$100,000 2d mortgage bonds, held as collateral, were sold at auction at 5½@5¼. (V. 25, p. 57, 407; V. 27, p. 538.)

Atlantic, Mississippi & Ohio.—Gross earnings year ending June 30, 1878, \$1,781,700; expenses, \$1,351,575; net earnings, \$430,125. The divisional bonds matured and maturing up to July, 1880, have been extended for ten years by order of the Court, and new sheets of coupons are issued to the holders. Interest on the divisional bonds is paid two or three months after it falls due.

A final decree of sale under the consolidated

mortgage was made in May, 1879. A scheme of re-organization approved by the consolidated mortgage bondholders (mostly in London) will probably be carried out. (V. 27, p. 40, 67, 251, 279, 434, 461; V. 28, p. 97, 199, 222, 46.)

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. (V. 27, p. 147.)

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

Bald Eagle Valley.—Leased to Pennsylvania Railroad at 40 per cent of gross receipts. In 1877 gross earnings were \$136,962. The Pennsylvania Railroad holds all the 2d mortgage bonds. Holders of 1st mortgage are asked to exchange them for new 30 year bonds. (V. 27, p. 43.)

Baltimore & Ohio.—The amount of stock as above includes the last stock dividend. Annual report for 1877-8 in V. 27, p. 535. The floating debt Sept. 30, 1878, was \$2,563,332 of "bills payable," and \$2,551,959 of "loans and sterling obligations," and to April, 1879, \$761,610 of earnings was applied to this. The gross earnings of the "Main Stem," &c., for five years were as follows:

	Gross Earnings.	Net Earnings.	Stock and Debt.
1877-8	\$8,563,955	\$1,039,611	\$55,47,662
1876-7	8,262,045	3,651,893	.....
1875-6	9,632,361	4,215,554	47,311,000
1874-5	10,511,178	4,332,206	47,173,000
1873-4	11,693,955	5,018,060	45,976,000

The gross earnings of the main and all leased lines in 1877-78 were \$13,765,279, and net earnings, \$5,995,978, including earnings of Pittsburgh Division. Div. of 25 per cent on Wash. Branch stock in June, 1878. (V. 26, p. 209, 367, 593; V. 27, p. 67, 535, 651; V. 28, p. 223, 276, 378.)

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. 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.								
<i>Baltimore & Ohio—(Continued.)</i>								
Northwestern Virginia, 3d mortgage, 1855-85	....	1855	\$....	\$140,000	6	J. & J.	Balt., Mech's Nat. Bank	1885
Bonds to State of Maryland	....	1878	....	366,370	6	J. & J.	Baltimore.	July 1, 1888
<i>Baltimore & Potomac—1st M. (tunnel) gold, s. f. 1 p. c.</i>	....	1871	1,000	1,500,000	6 g.	J. & J.	Baltimore or London.	July 1, 1911
1st mort., gold, tax free, coup., s. f. 1 per cent.	98	1871	1,000	3,000,000	6 g.	A. & O.	do do	April 1, 1911
2d mortgage, income, main line and tunnel, reg.	98	1875	1,000	1,133,000	6	J. & J.	Baltimore.	Jan. 1, 1915
<i>Belleville & South. Ill.—1st M., sink'g fund, guar.</i>	56	1866	1,000	1,100,000	8	A. & O.	N. Y., Russell Sage.	Oct. 1, 1896
<i>Belvidere Del.—1st mort. due 1877, extended, guar.</i>	64	1877	1,000	1,000,000	6	J. & D.	Philadelphia.	1902
2d mortgage bonds of 1854 (guar. by C. & A.)	67	1854	500	499,500	6	M. & S.	do	1885
3d mortgage bonds of 1857 (do do)	....	1857	500	745,000	6	F. & A.	do	1887
Consol. mortgage of 1876	84	1876	1,000	1,200,000	7	J. & J.	Treasurer, Trenton, N.J.	Jan. 1, 1916
<i>Berkshire—Stock</i>	21	....	100	600,000	13 1/2	Q.—J.	Boston, Kidder, P. & Co	April 1, 1879
<i>Boston & Albany—Stock</i>	321	....	100	20,129,282	4	M. & N.	Boston Office.	May 15, 1879
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
<i>Boston, Barre & Gardner.—1st mortgage</i>	38 1/2	....	100 &c.	400,000	7	A. & O.	Worcester, City Nat. Bk.	April 1, 1893
<i>Bost., Clin. & Fitchb. & N.B.—Stock (\$1,750,000 pref.)</i>	151	....	....	3,047,700	....	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
Bonds	....	1876	....	528,000	7	J. & D.	do do	June 1, 1896
Equipment notes	....	....	1,000	870,000	6	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
<i>Boston, Concord & Montreal—Preferred stock</i>	166	....	100	800,000	3	M. & N.	Boston Office.	May 5, 1879
Com. stock (for old dividends & new stock)	....	....	100	1,000,000	....	....	....	....
Sinking fund bonds (\$654,000)	....	1858	100 &c.	202,000	6	J. & J.	Boston Office.	1889
Consolidated mortgage bonds (for \$2,000,000)	160	1873	100 &c.	1,478,000	6 & 7	A. & O.	do do	1893
<i>Boston & Lowell—Stock</i>	82	....	500	3,250,000	1	J. & J.	Boston, at Office.	Jan. 1, 1879
Mystic wharf purchase bonds	....	....	....	200,000	6	A. & O.	do do	Oct. 1, 1879
Bonds	....	1872	....	999,500	7	A. & O.	do do	April 1, 1892
Bonds	....	1875	....	500,000	7	M. & S.	do do	March 1, 1895
New bonds	....	1876	....	750,000	6	J. & J.	do do	July 1, 1896
<i>Boston & Maine—Stock</i>	204	....	100	6,921,274	3	M. & N.	Boston, at Office.	May 15, 1879
Bonds, coupon and registered	....	1873-4	500 &c.	3,500,000	7	J. & J.	do do	Jan., 1893 & 94
<i>Boston & New York Air-Line—1st mortgage</i>	52	1875	1,000	500,000	7	F. & A.	New York.	Aug. 1, 1895
<i>Boston & Providence—Stock</i>	66	....	100	4,000,000	3	M. & N.	Boston, at Office.	May 1, 1879
Bonds to purchase branches, coupon or registered	....	1873	....	500,000	7	J. & J.	do do	July 1, 1893
Ten year notes for \$800,000	....	....	....	500,000	....	....	....	1887
<i>Buff., Brad. & Pitts.—Gen. M., (incl. 10,000 ac. l'd)</i>	26	....	1,000	580,000	7	J. & J.	New York, Erie Office.	Jan. 1, 1896
<i>Buffalo, New York & Erie—Stock</i>	142	....	100	950,000	3 1/2	J. & D.	N. Y., Erie Railway.	June 1, 1879
New mortgage	140	1876	1,000	2,380,000	7	J. & D.	do do	June 1, 1916
<i>Buffalo, N. Y. & Philadelphia—1st mort., gold</i>	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	1878	....	(3)	7	J. & J.	do do	....
<i>Burlington, O. Rapids & Northern—1st mortgage</i>	367	1876	100 &c.	6,500,000	5	J. & D.	New York.	Sept. 1, 1906
<i>Burl. & Mo. Riv.—1st M. on r'd & 400,000 ac's l'd</i> Cp.	281	1863	50 &c.	4,638,250	7	A. & O.	Boston and New York.	Oct. 1, 1893
1st mort. on br'ch, C. B. & Q. stk. (5th ser.) } or	40	1869	500 &c.	279,000	8	J. & J.	do do	July 1, 1894
Convertible bonds, C. B. & Q. stk. (6th ser.) } reg.	....	1870	500 &c.	370,500	8	J. & J.	do do	July 1, 1889
<i>Burlington & Missouri in Nebraska—Stock</i>	....	....	100	8,583,750	2	....	Boston, Office.	May 1, 1879
1st mortgage, convertible, land grant	191	1869	500 &c.	1,414,000	8	J. & J.	do do	July 1, 1894
Bonds, convertible till Jan., 1882	....	1873	500 &c.	600,000	8	J. & J.	do do	Jan. 1, 1883
Consol. mort. for \$14,000,000, s. f. \$30,000 } may	191	1878	600 &c.	6,752,000	6	J. & J.	do do	July 1, 1918
Omaha & S. W., 1st mortgage, guar. } berg.	49	1872	1,000	1,034,000	8	J. & D.	do do	June 1, 1896
Republican Valley RR., 1st mort., exchangeable	71	1878	....	853,000	6	J. & J.	do do	July 1, 1918
<i>Burl. & Southwest.—1st mort., cp., may be reg.</i>	181	1870	1,000	1,800,000	8	M. & N.	Boston, Co's Office.	May 1, 1895
<i>Cairo & St. Louis—1st mortgage</i>	144	1871	....	2,500,000	7	A. & O.	....	Oct. 2, 1901
<i>Cairo & Vincennes—1st mortgage, gold</i>	156	1871	1,000	3,500,000	7 g.	A. & O.	New York and London.	Oct., 1909
<i>California Pacific—1st mortgage, gold</i>	139	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	139	1871	1,000	1,600,000	6 g.	J. & J.	do do	1891
3d mort., guar. by C. P. (\$1,000,000 are 3 p. c.)	139	1875	500	3,000,000	3 & 6	J. & J.	New York.	July, 1905
<i>Camden & Atlantic—Stock (\$838,150 of it pref.)</i>	67	....	50	1,215,550	2	Q.—J.	Camden, Co's Office.	Jan. 15, 1877
1st mortgage (extended 20 years in 1873)	60	1853	1,000	490,000	7 g.	J. & J.	Phila., Farm. & M. B'k.	Jan., 1893
2d mortgage	60	1855	1,000	497,000	7	A. & O.	do do	Oct., 1879
<i>Camden & Burlington Co.—1st mortgage</i>	31	1867	500 &c.	350,000	6	F. & A.	Phila. and Mt. Holly.	1897
<i>Canada Southern—Stock</i>	100	....	....	15,000,000	....	....	....	....
New mort., interest guar. (for \$14,000,000)	291	1878	1,000	10,862,686	3	J. & J.	N. Y., Union Trust Co.	Jan. 1, 1908
<i>Carolina Central—1st mortgage, gold, coupon</i>	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
<i>Catawissa—Common stock</i>	92	....	50	1,159,500	....	....	....	....
New preferred stock	....	....	....	1,000,000	3 1/2	M. & N.	Philadelphia.	May 15, 1879
Old preferred stock	100	....	50	2,200,000	3 1/2	M. & N.	do	May 15, 1879
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
<i>Cayuga & Susquehanna—Stock</i>	35	....	100	589,110	4 1/2	J. & J.	New York, 44 South st.	Jan. 2, 1879
<i>Cedar Falls & Minn.—Bonds on 1st div., sink fund</i>	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
<i>Cedar Rapids & Missouri—Common stock</i>	274	....	100	6,850,400	1	Q.—F.	Boston, Treasurer.	May 1, 1879
Preferred stock, 7 per cent	....	....	100	769,600	3 1/2	F. & A.	do do	Feb. 1, 1879
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

Baltimore & Potomac.—This is the line of the Penn. Railroad from Baltimore to Washington. The bonds are guaranteed by Penn. RR. and Northern Cent. Net earnings, 1877, \$111,738 (V. 24, p. 563; V. 26, p. 598.)

Belleville & Southern Illinois.—Leased and operated by St. L. Alt. & T. H. Co. on a percentage of gross earnings. (V. 24, p. 297; V. 26, p. 417.)

Belvidere Delaware.—Stock is \$995,150. Leased to United Co.'s of N. J., and lease assigned to Penn. RR. Net earnings go to lessor. In 1877 net earnings of B. D. were \$123,565. Floating debt, \$171,702.

Berkshire.—Leased to Housatonic, at 7 per cent per year on stock, but 1% per cent is usually applied for taxes, &c.

Boston & Albany.—As this is the principal Western trunk line from New England, its yearly reports show the course of business on that class of railroads. In past five years the following has been its exhibit:

	Gross Earnings.	Net Earnings.	Total Stock and Debt.
1877-8	\$6,633,533	\$2,219,536	\$.....
1876-7	6,779,610	2,166,844	23,870,509
1875-6	7,074,758	2,391,764	27,129,282
1874-5	7,634,139	2,262,147	26,478,282
1873-4	8,963,128	2,411,916	25,422,100

(V. 25, p. 430; V. 26, p. 166; V. 27, p. 460.)

Boston Barre & Gardner.—Income in 1876-77 showed a deficit of \$44,420 under interest charge.

Bost. Clinton Fitchb. & N. Bedf'd.—This was a consolidation in May, 1876, of the B. C. & F. and the N. Bedf. roads. In Dec., 1873, leased to Old Colony. The net earnings in 1877-78 were \$286,631, against \$212,241 in 1876-77. (V. 27, p. 537; V. 23, p. 40, 120.)

Boston, Concord & Montreal.—Gross earnings for the year ending with March, 1878, were \$654,272; net earnings, \$201,100. There are also \$76,000 old bonds due in 1865, and \$350,000 due in 1875. (V. 24, p. 516; V. 26, p. 546.)

Boston & Lowell.—Net income, 1877-78, \$289,064.

There are \$407,000 notes outstanding. (V. 25, p. 16; V. 26, p. 39; V. 27, p. 121, 303, 537.)

Boston & Maine.—Net income, 1877-8, \$737,891, against \$669,964 in 1876-7. (V. 25, p. 531; V. 27, p. 537, 565.)

Boston & N. Y. Air Line.—Formerly N. Haven Middletown & Wil. Has \$3,000,000 preferred stock and \$1,000,000 common. Operated with N. Y. N. H. & H., receiving 6 per cent of gross earnings, both lines. (V. 26, p. 598; V. 28, p. 173, 352, 428.)

Boston & Providence.—The bonds and notes have been issued for purchase of branch roads. (V. 25, p. 531; V. 27, p. 565.)

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. 24, p. 346; V. 25, p. 16.)

Buffalo, New York & Philadelphia.—This is the connecting line of the Phila. & Erie with Buffalo. Net earnings 1877-8, \$450,419. New bonds are offered to replace the 10 per cents. (V. 26, p. 574; V. 27, p. 538; V. 23, p. 252.)

Burlington Cedar Rapids & Northern.—The stock is for \$10,000,000, of which \$5,500,000 has been issued. This company guarantees \$150,000 Minneapolis & St. L. RR. bonds. Net earnings 1877-8, \$560,311; extraordinary expenses, \$617,745. (V. 24, p. 518; V. 25, p. 260, 510; V. 27, p. 301.)

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.

Burlington & Missouri in Nebraska.—Has a valuable land grant. Sales in 1878 514,098 acres for \$2,620,510. Consol. 6 per cent bonds are issued for \$8 maturing in 1894. Omaha & S. W. is leased. Republican Valley road is leased, and its bonds are changeable for B. & M. consolidated

bonds on any coupon day after July 1, 1879. (V. 26, p. 192, 494, 548, 598; V. 27, p. 15, 67, 171; V. 28, p. 120, 276.)

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. Receiver appointed December, 1877. Deficit in earnings 1877-8, \$12,989. (V. 25, p. 511, 569; V. 26, p. 451.)

Cairo & Vincennes.—Defaulted in 1874. In hands of receiver. Deficit in earnings 1876-7, \$11,747.

California Pacific.—Gross earnings, '76-7, \$1,326,632; net, \$444,026. Extension bonds of \$3,500,000 and incomes of \$1,000,000 were in default, and the new bonds of 1875, guaranteed by Cent. Pacific, were issued in place thereof. (V. 24, p. 274, 468, 605.)

Camden & Atlantic.—Gross earnings, 1878, \$330,060; net, \$121,213. Interest, &c., \$93,950. (V. 28, p. 300.)

Camden & Burlington Co.—Leased to United Companies, at 6 per cent on \$382,000 stock.

Canada Southern.—The bonds carry interest at 3 per cent till 1881 and 5 per cent for the other 27 years. N. Y. Central Co. guarantees interest for 20 years, but makes no guarantee of principal. (V. 26, p. 367, 391, 574; V. 27, p. 94, 538.)

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

Catawissa.—Leased to Phila. & Read. for 999 years from Nov. 1, 1872. Lessee pays int. on bonds and 30 per cent of gross receipts.

Cayuga & Susquehanna.—Leased in perpetuity to Del. Lack. & West. at \$54,600 per year.

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

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. 24, p. 162.)

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>Central R. R. & Bank, Ga.</i> —Stock.....	708	.....	\$100	\$7,500,000	2½	J. & D.	Savannah, Ga.	Dec. 19, 1878
General mort. "tripartite" bds (\$5,000,000) coup.	620	1872	1,000	3,500,000	7	J. & J.	New York & Savannah.	Jan. 1, 1893
Macon & Western bonds.....	.....	1870	.....	117,000	7	A. & O.	Macon, Ga.	Oct., 1880
<i>Central of Iowa</i> —1st mortgage gold, coupon.....	202	1869	500 &c.	3,700,000	7 g.	J. & J.	New York, Office.	July 15, 1899
2d mortgage, gold, \$4,000 per mile.....	202	1871	1,000	925,000	7 g.	A. & O.	do do	April 15, 1901
<i>Central of New Jersey</i> —Stock.....	359	.....	100	17,540,000	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	15,000,000	7	Q.—J.	do do	July 1, 1899
Income bonds, reg., (not cumulative).....	.....	1878	100 &c.	2,450,000	7	M. & N.	do do	May 1, 1908
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	1,680,000	6 g.	M. & N.	London.	Feb. 1, 1899
do do Consol m., coup., guar.	.....	1875	1,000	11,500,000	7	Q.—M.	N.Y.—Cent. RR. of N. J.	June 1, 1900
do do Inc'me bds, rg. (not cum'lat'e)	.....	.....	100 &c.	1,200,000	7	M. & N.	do do	May 1, 1888
Am. Dock & Imp. Co. bonds, guar. Cent. of N. J.	.....	.....	1,000	3,000,000	7	J. & J.	do do	.....
Adjustment mortgage.....	.....	1878	100 &c.	5,550,000	7	M. & N.	do do	May 1, 1903
<i>Central Ohio</i> —Common stock.....	137	.....	50	2,437,950	2	J. & J.	Balt., at B. & O. office.	Jan. 31, 1879
Preferred stock.....	137	.....	50	411,550	3	J. & J.	do do	Jan. 31, 1879
1st mortgage bonds.....	137	.....	1,000	2,500,000	6	M. & S.	Balt., West. Natl. Bank.	Sept., 1890
<i>Central Pacific</i> —Stock.....	2180	.....	100	54,275,500	1 g.	A. & O.	N. Y. & San Francisco.	Oct., 1878 (?)
1st mort., gold, (2 sinking funds, \$50,000 each)...	742	1865-8	1,000	25,883,000	6 g.	J. & J.	N. Y., Fisk & Hatch.	1895 to '98
California State aid, gold (s. fund, \$50,000).....	50	1864	1,000	1,500,000	7 g.	J. & J.	Sacram'o State Treas.	July 1, 1884
Bonds, formerly conv. into U. S. bds (s.f., \$35,000)	50	1862	.....	1,483,000	7 g.	J. & J.	N. Y., E. Kelly & Co.	Jan. 1, 1882
1st m. S. Joaq'n Val. Br., gld (s.f. \$50,000, begins '80)	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	.....	.....	25,883,000	6	J. & J.	U. S. Treasury.	1895 to '98
Western Pacific, 1st mort., gold, (s. f. \$25,000)...	158	1869	1,000	2,616,000	6 g.	J. & J.	N. Y., Fisk & Hatch.	July 1, 1899
do do Government lien.....	123	.....	.....	1,970,000	6	.....	U. S. Treasury.	1899
Cal. & Oregon, 1st M., gold, guar., (s. f. \$100,000)	152	1868	1,000	6,000,000	6 g.	J. & J.	N. Y., Fisk & Hatch.	Jan. 1, 1888
C. P., mortg. on C. & O. Br. (s. f. \$100,000).....	152	1872	1,000	2,000,000	6 g.	J. & J.	New York & London.	Jan. 1, 1892
San Fran. O. & A., 1st M. (s. f. \$100,000 begins '80)	20	1870	1,000	500,000	8	J. & J.	N. Y., Fisk & Hatch.	July 1, 1890
Land grant mortgage bonds.....	.....	1870	1,000	7,764,000	6 g.	A. & O.	do do	Oct. 1, 1890
<i>Charlotte Columbia & Augusta</i> —1st mort. consol....	195	1869	.....	1,810,500	7	J. & J.	N.Y., M.K. Jesup, P. & Co.	Jan. 1, 1895
2d Mortgage.....	195	1872	1,000	500,000	7	A. & O.	do do	Jan. 1, 1910
<i>Chartiers</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> —Purch. money bds (\$2,300,000)	.....	1878	1,000	201,000	6	J. & J.	Richmond.	July 1, 1898
1st mortgage (\$2,000,000), "A".....	434	.....	100 &c.	(i)	6 g.	A. & O.	do do	July 1, 1908
1st mortgage, gold, "B".....	434	.....	1,000	15,000,000	6 g.	M. & N.	New York.	July 1, 1908
2d mortgage.....	.....	.....	1,000	10,000,000	6	J. & J.	do do	July 1, 1918
1st mortgage, (Va. Cent. R. R.) guaranteed by Va.	.....	.....	.....	100,000	6	J. & J.	N. Y., Am. Exch. Bk.	1880
3d mortgage, do do coupon.....	.....	.....	.....	918,000	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
<i>Cheshire</i> —Stock, preferred.....	88	.....	100	2,153,300	1	J. & J.	Boston.	Jan. 6, 1879
Bonds, not mortgage.....	.....	.....	500 &c.	836,400	6	J. & J.	do do	July 1, '80 & '96
<i>Chester Valley</i> —1st mortgage.....	21½	.....	.....	500,000	7	M. & N.	Philadelphia.	May, 1872
<i>Chicago & Alton</i> —Common stock.....	677	.....	100	10,065,300	3	M. & S.	N.Y., M.K. Jesup, P. & Co.	Mch. 4, 1879
Preferred stock (7 p. c. y'ly not cumulative).....	649	.....	100	2,425,400	3½	M. & S.	do do	Mch. 4, 1879
General mortgage, sterling, for £900,000.....	322	1873	1,000	4,379,850	6 g.	J. & J.	London, J.S. Morgan & Co.	July 1, 1903
1st mortgage.....	220	1863	1,000	2,363,000	7	J. & J.	N.Y., M.K. Jesup, P. & Co.	Jan., 1893
Income bonds.....	220	1862	500 &c.	1,096,000	7	A. & O.	do do	Jan., 1883
Joliet & Chicago, 7 per cent. stock.....	38	.....	100	1,500,000	1¾	Q.—J.	N. Y. U. S. Trust Co.	April, 1879
do do 1st mortgage, sinking fund.....	38	1857	1,000	306,000	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. guar. by C. & A.....	37	1864	1,000	564,000	7	A. & O.	do do	April 1, 1894
do do 2d mort. guar. 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	1,854,000	7	F. & A.	do do	Aug., 1900
do do 2d mortgage.....	101	.....	.....	300,000	7	M. & N.	do do	Nov. 1, 1900
do do guar. pref. stock.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago & Ill. Riv., 1st mort. (\$474,000 guar.).....	28	1875	.....	1,000,000	7	M. & S.	N.Y., M.K. Jesup, P. & Co.	March 1, 1905
Bonds for K.C.St.L. & C. line, s.f. \$60,000 after '79	162	1878	1,000	3,000,000	6 g.	M. & N.	do do	May 1, 1903
C. & A. bonds on Miss. Riv. Bridge, 1st mort., gold	.....	1877	1,000	700,000	6	A. & O.	do do	Oct. 1, 1912
<i>Chicago, Burlington & Quincy</i> —Stock.....	1682	.....	100	30,409,407	4	M. & S.	N. Y., Bk. of Commerce.	Mch. 15, 1879
1st mortgage, sinking fund, (trust).....	466	1858	1,000	2,711,000	8	J. & J.	do do	Jan. 1, 1883
Consolidated mortgage coupon, (for \$30,000,000)	825	1873	1,000	13,068,000	7	J. & J.	N.Y.N.Bk. of Com. & Bost	July 1, 1903
Northern Cross R. R. 2d mortgage, gold.....	100	.....	.....	741,000	4 g.	A. & J.	Frankfort.	July 1, 1890
Trust mortgage (Burlington to Peoria).....	96	.....	.....	653,000	7	A. & O.	N.Y., N. Bk. of Com'ree.	Oct. 1, 1890
Plain bonds (coupon or registered).....	.....	1872	1,000	1,462,475	7	J. & J.	Boston, Co.'s office.	Jan. 1, 1896
Bonds of 1875, (sinking fund \$13,860 per year)...	.....	1875	1,000	415,000	5	J. & D.	Boston, Co.'s Office.	June 1, 1895
Dixon Peoria & Hannibal, 1st m.....	40	1869	500 &c.	546,500	8	J. & J.	N.Y., N. Bk. of Com'ree.	July, 1889
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.	890,500	8	A. & O.	Boston.	Oct., 1890
Quincy & Warsaw, 1st mortgage.....	40	1870	1,000	720,000	8	J. & J.	New York and Boston.	July, 1890
B'ds for St. L. R. I. & C. (sink. fund \$50,000) coup.	270	1876	1,000	2,360,000	5	A. & O.	Boston.	Oct. 1, 1901
Quincy Alton & St. Louis, 1st mortgage, coupon...	46	1876	1,000	840,000	5	F. & A.	Boston, C. B. & Q. RR.	Feb. 1, 1896
<i>Chicago & Canada Southern</i> —1st mort., gold.....	67½	1872	1,000	2,571,350	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>Chicago Clinton Dubuque & Minn.</i> —Stock.....	223	.....	.....	6,156,000	2	.....	Boston, Office.	April 15, 1879
1st mortgage.....	223	1879	.....	400,000	7	F. & A.	do do	Feb. 1, 1884

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 August 31, 1878, \$2,721,624; net, \$1,123,309. (V. 23, p. 353, 498; V. 25, p. 430; V. 27, p. 381.)

Central of Iowa.—Sold in foreclosure, July 18, 1877, under 1st mortgage. Appeal carried to U. S. Supreme Court. Negotiations for re-organization are pending. Gross earnings, 1878, \$753,658; net, \$180,081. (V. 26, p. 215; V. 28, p. 17, 145, 299, 378, 433, 477.)

Central of New Jersey.—A full abstract of the re-organization scheme was published in the CHRONICLE, V. 26, p. 215. Gross earnings 1878, \$5,589,525; net, \$2,312,769. Net earnings, 1877, after payment of Lehigh & Susq. rental were \$1,838,335. The Central of New Jersey assumes \$2,310,000 of Lehigh Coal & Navigation Company's debt and \$265,793 of the Railroad Car Trust Co. The American Dock & Imp. Co. executed a mortgage for \$4,000,000, in 1877, to secure its bonds. The following table shows the receipts, expenses and net earnings, including Lehigh & Susquehanna Division:

	Receipts.	Expenses.	Net earn'gs.
1874.....	\$8,589,631	\$4,140,601	\$4,449,030
1875.....	7,411,637	4,128,727	3,282,910
1876.....	6,946,010	3,684,000	3,262,000
1877.....	5,753,413	3,263,567	2,489,846
1878.....	5,589,525	3,283,755	2,305,769

(V. 26, p. 40, 66, 95, 141, 216, 315, 391, 495, 574, 592, 624; V. 27, p. 651; V. 28, p. 120, 223, 476.)

Central Ohio.—Leased to Baltimore & Ohio RR. in 1866 for 21 years; rent 35 per cent of gross receipts for five years, and 40 after. Pays 6 per cent dividends.

Central Pacific.—A part of the Southern Pacific lines is leased. The annual report for 1877, including the land agent's report, also gross and net

earnings to June 30, 1878, was given in the CHRONICLE, V. 27, p. 459. Gross earnings, 1877, \$16,471,144; expenses, \$7,774,417; net earnings, \$8,696,726. The dividend was passed in April, 1877, and 1 per cent declared Oct., 1878, but enjoined. Trustees of land mortgage held in May, 1878, \$1,109,242 in cash, and \$1,696,942 in notes, and in August they called for sale to them of \$1,100,000 land bonds. In Jan., 1879, called for \$100,000. (V. 26, p. 363; V. 27, p. 40, 95, 122, 147, 253, 274, 407, 459; V. 28, p. 60, 121, 477.)

Charlotte, Columbia & Augusta.—Stock is \$2,578,000, and \$189,500 of old Col. & Aug. bonds are yet out, due 1890. Gross earnings 1877-78, \$441,357; net, \$168,578. Interest and taxes, \$23,011. "Bills payable," \$132,775. Control of road sold to Richmond & Danville. (V. 24, p. 62; V. 26, p. 95; V. 27, p. 280; V. 28, p. 96.)

Chartiers.—Leased to Pitts. Cin. & St. Louis, and operated by Penn. Co. Net earnings go to lessor—in 1878, \$42,588. (V. 23, p. 377.)

Cherry Valley, Shar. & Al.—Transferred to Delaware & Hudson Canal Co., April, 1875. Interest unpaid in December, 1875. (V. 29, p. 404.)

Chesapeake & Ohio.—Sold in foreclosure April 2, 1878, for \$2,750,000 and re-organized, with bonds as above, when all are issued. The payments on old Virginia Central bonds and coupons, and notes issued therefor, were made as per circular, CHRONICLE, V. 21, p. 94. Net earnings 1877-8, \$341,621. (V. 26, p. 17, 342, 522, 625; V. 27, p. 15, 94; V. 28, p. 41, 172, 502, 525.)

Cheshire.—Net income, 1877-78, \$78,019. New 6 per cent bonds for \$586,000 authorized, to red' em bonds of 1830. (V. 23, p. 548; V. 26, p. 495; V. 27, p. 537.)

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

Chicago & Alton.—The report for 1878 is given at length in V. 23, p. 274, 298, and shows gross earn-

ings of \$4,671,519, and net earnings of \$2,156,384, against \$2,107,337 in 1877, and \$2,269,467 in 1876. Joliet & Chicago Railroad is leased for interest on stock and bonds. St. Louis Jacksonville & Chic. Railroad leased at \$240,000 per year. Louisiana & Missouri Railroad operated under contract. New extension to Kansas City built in 1878, and a mortgage on that line (K. C. St. L. & Chic. RR.) is deposited in trust as security for C. & A. gold 6s of 1878. Chic. & Ill. River was to have been sold May 31, 1878, but sale enjoined. (V. 26, p. 95, 192, 213, 289, 436, 547; V. 27, p. 41, 94, 383; V. 28, p. 274, 298, 400, 428.)

Chicago Burlington & Quincy.—Purchased in October, 1876. St. Louis Rock Island & Chicago road, for \$1,570,000 in gold. Gross earnings for 1878 were, \$14,119,665; expenses, \$7,871,915; net earnings, \$6,247,750. The Chic. Burl. & Quincy leases numerous branch roads, giving them a traffic guarantee (usually 40 or 50 per cent) for purchasing their bonds. Leases in perpetuity the Quincy Alton & St. Louis at \$42,000 per annum. Enough of the Chicago Burlington & Quincy consolidated mortgage is reserved to take up prior debts. In Jan., 1879, new stock equal to 10 per cent of the old was issued to stockholders at par. The bonds of 1876, for St. Louis Rock Island & Chicago Railroad, are plain bonds of Chicago Burlington & Quincy, offset by mortgage of like amount, on St. Louis Rock Island & Chicago road, deposited with trustees. (V. 25, p. 138; V. 26, p. 190, 548; V. 27, p. 356, 435, 651; V. 28, p. 223, 274.)

Chicago & Canada Southern.—Connection of Canada Southern. Interest in default. (V. 25, p. 261.)

Chicago, Cincinnati & Louisville.—No information furnished.

Chicago Clinton Dubuque & Minn.—This is the final reorganization of the Chic. Clin. & Dubuque and Chicago Dubuque & Minn. roads. Gross earnings 1878, \$485,000. In Jan., 1879, the \$400,000 bonds were offered to stockholders at par. (V. 27, p. 331; V. 28, p. 63, 301.)

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>Chic. & East. Ill.</i> —1st M., coup. (s.f. \$20,000 after '85)	137	1877	\$1,000	\$3,000,000	6	J. & D.	New York, 4th Nat. Bk.	June, 1907
2d mortgage income.....	137	1877	100 &c.	750,000	7	Dec.	do do	Dec., 1907
<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	3,916,200	5	J. & J.	Boston, by Treasurer.	Jan. 1, 1879
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. & L. Huron</i> —Peninsular, 1st M., gold, s. f.	166	1869		3,600,000	7 g.	M. & N.	New York.	May, 1889
Port Huron & L. Mich., 1st mortgage.....	66	1870	1,000	1,000,000	7 g.	M. & N.	do	May 1, 1900
<i>Chic. & Mich. L. Shore</i> —Stock, new.....		1869	1,000	6,500,000				
1st mortgage, New Buff. to St. Jo.....	1,729		100	477,000	8	M. & S.	Bost., Treasurer's office.	Sept. 1889
<i>Chicago, Milwaukee & St. Paul</i> —Com. stock.....	1,729		100	15,404,261	7 s.	J. & J.	New York, Office.	Jan., 1871
Preferred st'ck (7 p. c. y'rly, not cumulative).....		1875	1,000	12,279,483	3 1/2	A. & O.	do do	April 15, 1879
Consolidated mortgage (for \$35,000,000).....		1875	1,000	7,304,000	7	J. & J.	do do	July 1, 1905
1st mortgage (Lacrosse Div.).....	370	1863	1,000	6,600,000	7	J. & J.	do do	1893
2d mortgage.....	370	1864	1,000	600,000	7	A. & O.	do do	1884
1st mortgage (Iowa & Minnesota).....	220	1867	1,000	3,810,000	7	J. & J.	do do	1897
1st mortgage (Minnesota Central).....	49	1864	1,000	190,000	7	J. & J.	do do	1894
1st mortgage (Iowa & Dakota).....		1869	1,000	591,000	7	J. & J.	do do	1899
1st mort., Ia. & Dak. Exten. (\$15,000 p. m.).....	100	1878	1,000	1,000,000	7	J. & J.	do do	July 1, 1908
1st mortgage (Prairie du Chien).....	235	1868	1,000	3,674,000	8	F. & A.	New York, Office.	1898
2d mortgage (Prairie du Chien).....	235	1868	1,000	1,315,000	7 3/4	F. & A.	do do	1898
Milwaukee & Western.....		1861	1,000	234,000	7	J. & J.	do do	1891
St. P. & Chic. 1st M. (Riv. Div.) & & (conv.).....	130	1872		4,000,000	7 g.	J. & J.	London and New York.	Jan., 1902
1st mortgage, Hastings & Dakota.....	75	1872	1,000	172,000	7	J. & J.	New York, Office.	1902
1st mortgage, Chicago & Mil. line.....	85	1873	1,000	2,500,000	7	F. & A.	do do	1903
Western Union, 1st mortgage.....	197	1866	1,000	3,500,000	7	J. & D.	N. Y., Mil. & St. Paul RR.	Feb., 1896
<i>Chicago & Northwestern</i> —Common stock.....	1,616		100	14,988,807	2	J. & D.	New York, Co.'s Office.	Dec. 28, 1878
Preferred st'ck (7 p. c. y'rly, not cumulative).....	1,616		100	21,525,602	1 1/2	Q.-M.	do do	Mar. 24, 1879
Bonds, pref. (sink'g fund), 1st mort., Chic. to Osh.	193	1859	100 &c.	1,214,100	7	F. & A.	do do	Aug. 1, 1885
Interest bonds, funded coup., 2d m., Chic. to Osh.	193	1862	100 &c.	708,600	7	M. & N.	do do	Nov. 1, 1883
1st mort., general, 3d mort., Chic. to Oshkosh.....	193	1859	100 &c.	3,477,800	7	F. & A.	do do	Aug. 1, 1885
Appleton exten., 1st mort. on 23 miles and land.....	23		500 &c.	116,000	7	F. & A.	do do	Aug. 1, 1885
Green Bay exten., 1st mort. on 26 miles and land.....	26	1862	500 &c.	235,000	7	F. & A.	do do	Aug. 1, 1885
1st mort., Galena & Chicago Un. RR. extended.....	248	1853	1,000	1,660,000	7	F. & A.	do do	Feb. 1, 1882
Mississippi River Bridge b'ds, lien on net earnings.....			1,000	158,000	7	J. & J.	do do	Jan. 1, 1884
1st mort. (Peninsular RR.) on roads and lands.....	74	1863	1,000	272,000	7	M. & S.	do do	Sept. 1, 1898
1st mortgage (Beloit & Madison Railroad).....	46	1863	1,000	249,000	7	J. & J.	do do	Jan., 1888
Consol. sink'g f'd M., (all above convert. into this).....	779	1865	1,000	4,807,500	7	Q.-F.	do do	Feb. 1, 1915
Madison extension, 1st mort., sinking fund, gold.....	126	1871	500 &c.	3,150,000	7 g.	A. & O.	do do	April 1, 1911
Chicago & Milwaukee, 1st mortgage, 2d lien.....	85		1,000	1,700,000	7	J. & J.	do do	July 1, 1898
Menominee River, 1st mort., guar.....	25	1876		400,000	7	J. & J.	do do	July 1, 1906
Menominee extension, 1st mortgage, gold.....	120	1871	500 &c.	2,700,000	7 g.	J. & D.	do do	June 1, 1911
Gen. cons mort., gold, coup. or reg. (\$48,000,000).....	1,058	1872	500 &c.	12,343,000	7 g.	J. & D.	do do	Dec. 1, 1902
Winona & St. Peter, 1st mort., guar by Chic. & NW.	137	1870-1	1,000	2,750,000	7	J. & J.	do do	Jan. 1, 1887
do do 2d mort., do do do	137	1871-1	1,000	1,650,000	7	M. & N.	do do	Nov. 1, 1907
do do 1st M. exten, gld, land gr., s. f.	175	1871	100 &c.	4,375,000	7 g.	J. & D.	do do	Dec. 1, 1916
Iowa Midland, 1st mort., guar. by Chic. & N. W.	75	1870	1,000	1,350,000	8	A. & O.	do do	Oct. 1, 1900
Northwestern Union, 1st mortgage, gold.....	62	1872	500 &c.	3,500,000	7 g.	M. & S.	do do	June 1, 1917
Minnesota Valley, 1st mortgage.....				150,000	7			
Rochester & No. Minnesota, 1st mortgage.....				200,000	7			
Plain View Railroad, 1st mortgage.....				100,000	7			
<i>Chicago & Paducah</i> —1st mortgage.....	156	1873	1,000	2,961,000	7	J. & J.		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 do	1891
<i>Chicago, Rock Island & Pacific</i> —Stock.....	1,043		100	20,979,800	2	Q.-F.	New York, Co.'s Office.	May 1, 1879
Branch bonds (sinking fund \$40,000 per yr.).....		1875	1,000	916,000	6	F. & A.	do do	Aug. 1, 1895
1st mortgage (for \$12,500,000) coup. or reg.	636	1877	1,000 &c.	9,000,000	6	J. & J.	do do	July 1, 1917
Chic. & Southw., 1st M. g. (s'd in cur. by C.R.I. & P.).....	271	1869	100 &c.	5,000,000	7	M. & N.	do do	Nov., 1890
Iowa South. & Missouri North. RR. stock.....				5,000,000	2	Q.-F.	do do	May 1, 1879
<i>Chic. St. Louis & N. O.</i> —1st M. (N. O. J. & G. N.).....	206	1856	1,000	2,941,000	8	J. & J.	New York, Co.'s Office.	July 1, 1886
2d mortgage, (N. O. J. & G. N.).....	224	1860	1,000	1,500,000	8	A. & O.	do do	Oct. 1, 1890
Funded coupon bonds.....				500,000		F. & A.	do do	Aug. 1, 1885
1st mortgage, (Miss. Central).....	185	1854	500 &c.	373,500	7	M. & N.	do do	Nov., 1880 & '84
2d mortgage, do (\$500,000 disputed).....	185	1865	100 &c.	1,997,000	8	F. & A.	do do	Nov. 1, 1886
Chic. St. Louis & N. O. 1st mort. (for \$13,000,000).....	567	1877	1,000	3,057,000	7	M. & N.	do do	Nov. 1, 1897
do do 2d mort. (for \$3,000,000).....	567	1877	1,000	7,253,000	6	J. & D.	do do	Dec. 1, 1907
<i>Chicago St. Paul & Minneapolis</i> —1st mort., g. coup.*.....	180	1878	500 &c.	2,800,000	6 g.	M. & N.	New York, at Office.	May 1, 1918
Land grant mort., income, coup. (2d on road).....	180	1878	500 &c.	2,018,000	6 g.	M. & N.	do do	May, 1898
<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	1,246,000	7	M. & N.	do do	May 1, 1880
2d do 1865.....	60	1865	1,000	494,000	7	J. & J.	do do	July 20, 1885
Consol. mort. (for \$3,000,000), sink. fund 1 p. c. e.....	60	1875	1,000	1,500,000	7	A. & O.	do do	Oct., 1905
Cin. Ham. & I. (Junction) RR., 1st mort., guar.....	98	1873	1,000	1,846,000	7	J. & J.	do do	Jan., 1903
<i>Cincinnati, Lafayette & Chicago</i> —1st mort., gold.....	56	1871	1,000	1,120,000	7 g.	M. & S.	N. Y., J. S. Kennedy & Co.	Mch. 1901
Consolidated mortgage.....	56	1874	1,000	471,000	7 g.	J. & J.	do do	Nov. 1, 1914
<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 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 & East. Illinois.—Chic. Danv. & Vinc. sold in foreclosure, and re-organized. On income bonds interest is to be paid as earned, not over 7 per year (V. 26, p. 264, 315, 419; V. 27, p. 435, 486, 513; V. 28, p. 113, 327.)

Chicago & Iowa.—Sold Mar. 9, 1873, in foreclosure of 2d mortgage of \$1,150,000, and a re-sale ordered. Compromise effected. (V. 25, p. 138, 307; V. 26, p. 166, 264; V. 27, p. 49, 251, 513.)

Chicago, Iowa & Nebraska.—Leased in perpetuity to Chic. & Northw., at 3 1/2 per ct. of gross receipts.

Chic. & Lake Huron.—This was a consolidation of the Peninsular Railroad and Port Huron & Lake Mich. To be sold in foreclosure under the sectional mortgages. (V. 26, p. 116; V. 27, p. 403, 467, 652; V. 28, p. 17, 120, 223, 302.)

Chic. & Mich. Lake Shore.—Foreclosure sale made Nov. 16, 1878, and road purchased for bondholders. Stock issued for old bonds, except the above issue. (V. 26, p. 495, 599; V. 27, p. 227, 538.)

Chicago Milwaukee & St. Paul.—Net earnings in 1878, \$3,659,454; 1877, \$3,574,460; 1876, \$3,100,847; 1875, \$3,085,389. The earnings were reduced in 1874 and 1875 by the lower freight rates imposed by the Wisconsin railroad law. Annual report for 1878, V. 28, p. 39. The following is a comparison for three years of operations, and financial condition at the close of year:

	1878.	1877.	1876.
Miles owned..	1,512	1,412	1,399
Stock.....	\$27,683,744	\$27,683,744	\$27,673,744
Funded debt..	32,078,500	29,954,500	30,010,500
Earnings....	8,451,767	8,114,894	8,054,171
Op. expenses.	4,792,313	4,510,433	4,953,321
Net earnings.	3,659,454	3,574,460	3,100,847

Of consol. bonds of 1875 enough are reserved to take up old debt. Dividends have been paid since 1869—on pref. stock in 1879 3 1/2 cash, in 1878 10 1/4 cash, in 1877 3 1/2 cash, in 1876 14 per cent in bonds and 3 1/2 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. Default was made on West. Union RR. bonds Feb. 1, 1879, and foreclosure suit begun; see V. 28, p. 144. (V. 27, p. 172, 251, 322, 382, 461; V. 28, p. 97, 120, 143, 301, 378, 398, 428, 453, 502, 533.)

Chicago & Northwest.—For six months, ending December 1, 1878, gross earnings were \$7,932,938; net \$4,040,244; interest, rentals, &c., \$2,425,794; surplus \$1,614,410, against \$1,379,533 same time 1877. The fiscal year ends with May. The net surplus for 1877-8 on the Chicago & Northwestern proper, after paying interest, was \$3,147,265, and on the whole system, including proprietary roads, \$2,464,487. The net deficit on proprietary roads was \$682,688. Lands of the company were 2,243,183 acres unsold. Operations of the C. & N. W. proper, for four years, compare as follows:

	Gross earnings.	Expenses and taxes.	Net earnings.
1877-78.....	\$13,583,847	\$6,756,126	\$6,827,720
1876-77.....	11,877,500	6,547,680	5,329,819
1875-76.....	12,773,711	7,408,357	5,365,354
1874-75.....	12,707,726	7,984,694	4,723,031

In February, 1879, the quarterly dividends on preferred stock were begun. Dividends since 1870 have been paid as follows: December, 1878, 3 1/2 on preferred, 2 on common stock; June, 1878, 3 1/2 on pref., 3 on com.; Dec., 1877, 3 1/2 on pref.; Dec., 1876, 2 1/2 on pref.; July, 1873, 3 1/2 on pref.; Dec., 1872, 3 1/2 on both; June, 1872, 3 1/2 on pref.; Dec., 1871, 3 1/2 on pref.; June, 1871, 5 or both. (V. 25, p. 160, 441, 532; V. 26, p. 463, 574; V. 27, p. 140, 170, 372, 426, 603, 628.)

Chicago & Paducah.—Gross earnings 1876-7, \$271,370; net, \$58,294. (V. 23, p. 427.)

Chic. Pek. & Southw'n.—Receiver appointed June, 1877. (V. 25, p. 16, 618; V. 28, p. 41, 63, 199.)

Chicago Rock Island & Pacific.—In 1878-9 gross receipts were \$9,402,833; net receipts, \$4,329,900; net income over interest, &c., \$3,196,380. Owns stock of Ia. So. & Mo. North., and pays 2 per cent quar-

terly to Rock Island stockholders, making their quarterly dividend actually 2 1/2 per cent. Controls Peoria & Rock Island road. Keokuk & Des Moines RR. was leased Oct., 1878. (V. 26, p. 574, 599, 623, 653; V. 27, p. 514, 677; V. 28, p. 502.)

Chic. St. L. & N. O.—The stock of this company is controlled by the Ill. Central. The present organization was formed by a consolidation after foreclosure of the Jackson and Miss. Central roads in 1877. Gross earnings 1878, \$2,819,019; net earnings, \$818,733. Of 1st mort. \$1,199,000 are a prior lien in Tenn. (V. 23, p. 277, 502.)

Chicago St. Paul & Minneapolis.—This is the West Wisconsin RR. reorganized. Pref. stock \$1,000,000, common \$4,000,000. The 1st mortgage is a 2d on the lands; the land mort. a 2d on road, but no foreclosure can be had except on default on 1st mort. The lands mortgaged are about 500,000 acres. (V. 26, p. 436; V. 27, p. 332; V. 28, p. 502.)

Cinc. Ham. & Dayton.—Net income in 1877-8 \$82,784 after payment of interest. Defaulted on C. H. & I. guarantee in 1877. Report of bondholders' conference, V. 23, p. 68. (V. 26, p. 117, 599, 624; V. 27, p. 356; V. 28, p. 68, 302, 525.)

Cincinnati, Lafayette & Chicago.—Gross earnings in 1876-7, \$228,172, net, \$116,159. (V. 20, p. 568.)

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, 1878, \$22,810—loss to lessee, \$32,639. (V. 22, p. 519, 614.)

Cincinnati, Richmond & Chicago.—Leased to Cin., Ham. & Dayton, which owns most of the stock. Net profit to lessee

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>Cincinnati, Sandusky & Cleveland</i> —Stock.....	188	....	\$50	\$4,005,750	10s.	....	Boston, Office.	1872
Preferred stock.....	138	....	50	429,037	3	M. & N.	do	May 1, 1879
Mortgage bonds, Sandusky, Dayton & Cincinnati do Sandusky city & Ind.....	....	1866	....	750,000	6	F. & A.	do	Aug. 1, 1900
2d mortg. Cinc., Sandusky & Cleve.....	....	1852	....	350,000	7	M. & S.	do	Sept. 1, 1897
<i>Cincinnati & Springfield</i> —1st mortgage, guar.....	80	1871	1,000	1,100,300	7	J. & D.	N. Y., Union Trust Co.	Dec. 1, 1890
2d mortgage.....	48	1872	1,000	2,000,000	7	A. & O.	N. Y., U. S. Trust Co.	April 1, 1901
<i>Cin., Wab. & Mich</i> —1st mortgage.....	114	1871	1,000	1,824,000	7 g.	J. & J.	do	1902
<i>Cleveland, Columbus, Cincinnati & Ind.</i> —Stock.....	471	....	100	14,991,800	3	F. & A.	Wabash, Indiana	July 1, 1891
1st mortgage (C. C. & C. RR.) \$25,000 a year.....	138	1860	500	150,000	7	J. & D.	N. Y., U. S. Trust Co.	Feb. 1, 1876
do (Bel. & Ind.) exch. for new mort.....	202	1864	1,000	420,000	7	J. & J.	do	June, '75 to '84
do C. C. & I. sinking fund.....	390	1869	1,000	3,000,000	7	M. & N.	do	Until 1899
Consol. M. for \$7,500,000 (sink. fund 1 per ct.) ..	390	1874	1,000	2,539,000	7 or 6 g.	J. & D.	do	May, 1899
<i>Cleveland & Mahoning Valley</i> —Stock.....	80	....	50	2,759,200	3½	M. & N.	New York or London.	June 1, 1914
1st mortgage, extended.....	67	1873	500 &c.	630,000	7 g.	F. & A.	Cleveland, Office.	(?)
New bonds.....	67	1876	500 &c.	....	7	M. & S.	N. Y., Ward, C. & Co.	Aug. 1, 1893
Niles & New Lisbon, 1st mortgage.....	35	1870	500 &c.	500,000	7	J. & J.	do	Sept., 1906
<i>Cleveland, Mt. Vernon & Del.</i> —1st mortgage, gold.....	145	1870	1,000	1,350,000	7 g.	J. & J.	N. Y., Union Trust Co.	Jan., 1890
1st mortgage, Columbus Extension.....	....	1871	1,000	950,000	7 g.	J. & J.	N. Y., Winslow, L. & Co.	Jan. 1, 1900
Income mortgage.....	....	1875	500 &c.	669,000	7	....	do	Jan. 1, 1901
<i>Cleveland & Pittsburgh</i> —Guaranteed stock.....	225	....	50	11,244,036	1½	M. & S.	do	Jan. 1, 1905
4th mortgage (now 1st).....	199	1862	1,000	1,104,844	6	Q.—M.	N. Y., Farm. L. & T. Co.	June 1, 1879
Consolidated sinking fund mort. for \$5,000,000.....	199	1867	1,000	2,651,000	7	J. & J.	do	Jan., 1892
Construction and equipment bonds.....	....	1873	1,000	1,298,000	7	M. & N.	do	Nov. 1, 1900
<i>Cleveland, Tuscarawas Valley & Wheeling</i> —1st m.....	101	....	1,000	2,180,000	7	J. & J.	do	Jan. 1, 1913
<i>Colebrookdale</i> —1st mortgage.....	18	1868	100 &c.	600,000	6	....	Cleveland, Ohio.	....
<i>Colorado Central</i> —1st mortgage, convertible.....	78	1870	1,000	1,272,000	8 g.	J. & D.	Phila., Co.'s Office.	June 1, 1898
<i>Columbus & Hocking Valley</i> —Stock.....	89	....	50	2,030,150	4	J. & D.	Boston, Treas.'s Office.	June 1, 1890
1st mortgage, sinking fund bonds.....	76	1867	500 &c.	1,500,000	7	F. & A.	Columbus, Office.	Feb. 10, 1879
1st mortgage, Logan & Straitsville Branch.....	13	1870	1,000	300,000	7	A. & O.	N. Y., St. Nich. Nat. B'k	Oct. 1, 1897
2d mortgage bonds.....	89	1872	1,000	700,000	7	J. & J.	do	July 1, 1880
<i>Columbus, Chicago & Indiana Central</i> —Stock.....	588	....	100	13,938,972	7	J. & J.	do	Jan. 1, 1892
1st M. (consol.) Columbus, Chic. & Ind. Central.....	588	1868	1,000	10,428,000	7	....	....	....
do Chic. & G't East. (Chic. to Logansport).....	117	....	....	451,000	7	A. & O.	....	April, 1908
do Col. & Ind'polis Cent. (Col. to Ind's & br.).....	208	1864	....	2,632,000	7	Various	....	1893 & '95
do Union & Logansp't (U'n City to Logansp't).....	93	1865	....	775,000	7	J. & J.	....	Nov., 1904
do Tol. Logansp't & Burl. (Logansp. to Ill line).....	61	....	....	531,000	7	A. & O.	N. Y., A. Iselin & Co.	Dec., 1905
do Col. & Ind. 1st & 2d pref. (Col. to U'n City).....	102	....	....	309,500	7	F. & A.	do	Feb., 1884
do Cinn. & Chic. Air Line (Richm'd to Logans.).....	107	....	....	217,750	7	J. & J.	do	Dec., 1883
2d M. Col. & Ind'polis Cent. (Col. to Union City).....	102	....	....	821,000	7	Various	do	1886 to '90
do Indiana Central (Indianapolis to Ohio line).....	72	1857	500 &c.	666,500	10	M. & N.	do	Nov., 1904
do Chic. & G't East. construc. (Chic. to Rich'd).....	224	....	....	341,400	7	J. & J.	do	Jan., 1882
do Columbus, Chicago & Ind. Central.....	587	....	....	3,692,000	7	J. & J.	do	....
Income conv. do do do.....	....	....	....	3,847,000	7	F. & A.	....	Feb., 1890
Income (Toledo, Logansport & Burlington).....	....	....	....	74,024	7	F. & A.	....	....
<i>Columbus, Springfield & Cincinnati</i> —1st mort.....	45	1871	1,000	1,000,000	7	F. & A.	N. Y., A. Iselin & Co.	Sept. 1, 1901
<i>Columbus & Toledo</i> —1st mortgage, coupon, s. f.....	118	1875	1,000	2,416,000	7	M. & S.	N. Y., Union Trust Co.	Aug. 1, 1905
<i>Columbus & Xenia</i> —Stock.....	55	....	50	1,786,200	2	F. & A.	New York.	June 10, 1879
1st mortgage.....	55	....	1,000	302,000	7	Q.—M.	Columbus Treasury.	Sept. 1, 1890
<i>Concord</i> —Stock.....	141	....	50	1,500,000	5	M. & N.	N. Y., Am. Exch. N. B'k	May 1, 1879
<i>Concord & Portsmouth</i> —Stock, guaranteed.....	41	....	100	350,000	3½	J. & J.	Boston, Tower, G. & Co.	Jan. 1, 1879
<i>Connecticut & Passumpsic</i> —Stock.....	146	....	100	2,175,500	1½	F. & A.	Boston.	Feb. 1, 1879
New mortgage (for \$1,500,000).....	110	1873	100 &c.	1,272,000	7	A. & O.	Boston Office.	April 1, 1893
Notes, coupon.....	....	1871	100 &c.	123,000	7	Various	do	Jan. 1, 1881
Massawippi st'k, guar. same div. as Conn. & Pass.....	38	....	100	400,000	1½	F. & A.	do	Feb. 1, 1879
do bonds, guar. by Conn. & Pass.....	38	1869	1,000	400,000	6 g.	J. & J.	do	July 1, 1889
<i>Connecticut Central</i> —1st mortgage for \$400,000.....	....	1875	....	262,500	7	A. & O.	....	Oct., 1895
<i>Connecticut River</i> —Stock.....	56	....	100	2,100,000	4	J. & J.	Boston, Bost. & Alb. RR.	July 1, 1879
<i>Connecticut Valley</i> —1st mortgage.....	44	1871	1,000	1,000,000	7	J. & J.	N. Y., Am. Exch. N. Bk.	Jan. 1, 1901
<i>Connecting (Phila.)</i> —1st mortgage.....	7	....	....	996,000	6	M. & S.	Philadelphia.	1900-1-2-3-4
<i>Cumberland & Pennsylvania</i> —1st mortgage.....	38	1866	1,000	803,500	6	M. & S.	New York, Co.'s Office.	March 1, 1891
2d mortgage, sinking fund, (guaranteed).....	38	1868	1,000	594,000	6	M. & N.	do	May 1, 1888
<i>Cumberland Valley</i> —Stock (\$484,900 preferred).....	110	....	50	1,777,850	2½	Q.—J.	Phila. and Carlisle, Pa.	April 1, 1879
1st mortgage.....	52	....	500 &c.	161,000	8	A. & O.	Phila., T. A. Biddle & Co	April 1, 1904
2d mortgage, sinking fund guaranteed.....	52	....	500 &c.	109,500	8	A. & O.	do	April 1, 1908
Common bonds.....	....	....	100 &c.	81,800	6	A. & O.	do	Jan. 1, 1884
<i>Dakota Southern</i> —1st mortgage, coup., s. fund.....	61½	1874	1,000	558,000	7 g.	F. & A.	New York.	Feb. 1, 1894
<i>Danbury & Norwalk</i> —Stock.....	33	....	50	600,000	1½	Q.—M.	New York and Danbury	(?)
1st, 2d and 3d mortgages.....	33	60-72	100 &c.	500,000	7	J. & J.	New York, 84 Broadway	1880, '90, '92
<i>Danville, Urbana, Bloomington & Pekin</i> —1st M., gold.....	117	1869	1,000	2,000,000	7 g.	A. & O.	N. Y., Farm. L. & T. Co.	April, 1909
<i>Davenport & Northwestern</i> —1st mortgage, gold.....	160	1876	....	1,710,000	5 g.	J. & D.	do	Dec. 1, 1906
<i>Dayton & Michigan</i> —Com. stock (3½ guar. C. H. & D.).....	142	....	50	2,395,350	1½	A. & O.	Cincinnati, C. H. & D. Co.	April, 1879
Preferred stock, (8 per cent. guar. C. H. & D.).....	142	1871	50	1,286,100	2	Q.—J.	N. Y., Winslow, L. & Co.	April, 1879
1st mortgage, sinking fund, \$30,000 per year.....	142	1856	1,000	1,870,000	7	J. & J.	do	July, 1881
2d mortgage.....	142	1867	1,000	426,000	7	M. & S.	do	Sept., 1887
3d mortgage.....	142	1869	1,000	356,000	7	A. & O.	do	Oct., 1888
Toledo depot (cost \$353,940) 1st and 2d mortgage.....	....	61 & 64	500 &c.	105,500	7	M. & S.	do	Mar., '81 & '94
<i>Dayton & Western</i> —1st M., guar. L. M. & C. & X.....	41	1865	1,000	614,000	6 & 7	J. & J.	N. Y., Am. Exch. N. B'k	Jan. 1, 1905

Cincinnati, Sandusky & Cleveland.—In the year ending June 30, 1878, gross earnings were \$14,323; expenses, \$534,917; net earnings, \$179,906. Six coupons on 2d mort. bonds funded, from June, 1877. The pref. stock has a lien by deposit of old bonds in t. ust. (V. 25, p. 380, 407, 430, 510, 531; V. 26, p. 116, 141; V. 27, p. 303, 382, 461; V. 28, p. 145.)

Cincinnati & Springfield.—Leased in perpetuity to Clev. Col. C. & I., with guarantee of interest; on half of 1st mortgage bonds interest is guaranteed by Lake Sh. & M. S. (V. 23, p. 232.)

Cincinnati, Wabash & Michigan.—Some bonds held by L. Sh. & Mich. So'n. but no indorsement by that company. Went into trustees' hands Jan., 1878 (V. 26, p. 40, 166, 192, 567.)

Cleveland, Columbus, Cincinnati & Indianap.—Annual report in V. 28, p. 301. Net earnings 1878, \$77,880, against \$438,778 in 1877, and \$702,917 in 1876. (V. 26, p. 287; V. 28, p. 301.)

Cleveland & Mahoning Valley.—Is leased to Atlantic & Great Western. (V. 20, p. 85, 139; V. 23, p. 232, 403.)

Cleveland, Mount Vernon & Delaware.—Defaulted July, 1874, and coupons due then and one-half of coupons from Jan. 1, 1875, to and including July 1, 1877, were postponed to Jan. 1, 1885, and the remaining half to be paid, but this failed July, 1877, and negotiations are pending. Gross earnings 1878, \$52,686; expenses, \$317,727; net, \$64,971. Interest charge, \$126,995. (V. 28, p. 400.)

Cleveland & Pittsburgh.—Leased to Pennsylvania Railroad at 7 per cent on stock, besides expenses and interest, and transferred to Pennsylvania Co. Net earnings 1878, \$1,168,580, deficit to lessee, \$149,112; in 1877 a deficit of \$207,111. (V. 26, p. 67, 287; V. 28, p. 41, 300.)

Cleveland, Tuscarawas Valley & Wheeling.—This road was sold under a 2d mortgage, Jan. 27, 1875, and re-organized. Gross earnings, 1877, \$491,463; net, \$181,523. (V. 26, p. 289.)

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. 26, p. 626; V. 24, p. 269.)

Columbus & Hocking Valley.—Gross earnings, 1878, \$871,553; net, \$331,127, against \$386,934 in 1876. (V. 24, p. 395; V. 25, p. 90; V. 26, p. 390; V. 28, p. 399.)

Columbus, Chicago & Indiana Central.—On Jan. 22, 1869, it was leased (amended Feb. 1, 1870,) by the Pittsburgh Cin. & St. Louis, guaranteed by Penn. Railroad. The amended lease guaranteed interest on \$15,821,000 of first and second bonds. Aug., '74, default was made on the \$5,000,000 seconds. 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. The case between lessor and lessee (not as to bondholders) was decided May, 1879. See CHRONICLE, May 3, p. 43, 503. In 1878 net earnings were \$411,514, against \$455,340 in 1877. (V. 26, p. 166, 389, 522, 574; V. 27, p. 112, 199; V. 28, p. 43, 145, 172, 377, 453, 503.)

Columbus & Toledo.—Gross earnings, in 1878, \$517,871; net, \$222,258. (V. 26, p. 390; V. 28, p. 399.)

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.—Net receipts in 1877-8, \$340,453. (V. 26, p. 521; V. 28, p. 525.)

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

Connecticut & Passumpsic.—Annual report to June, 1878, showed net earnings for year \$22,590, against \$244,340 in 1876-7. The new mortgage of \$1,500,000 will retire previous issues. (V. 23, p. 301, 547; V. 25, p. 211, 431; V. 26, p. 867.)

Connecticut Central. Net earnings, 1876-7, \$12,390. (V. 22, p. 209.)

Connecticut River.—Net income 1877-8, \$205,686, against \$201,931 in 1876-7. (V. 23, p. 500; V. 26, p. 94; V. 27, p. 537.)

Connecticut Valley.—In default and lately in possession of State Treasurer as trustee for bondholders. Net earnings, 1876-7, \$59,019. (V. 25, p. 616; V. 26, p. 18, 40; V. 28, p. 41.)

Connecting.—Leased to Philadelphia & Trenton, and operated by Pennsylvania; terms, 6 per cent on \$1,278,390 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, 1878, \$214,514. Large advances have been made to branch roads. (V. 24, p. 135; V. 26, p. 493; V. 28, p. 427.)

Dakota Southern.—The earnings of the road are reported at \$219,244 in 1878, and net earnings \$106,357. Second mortg. bonds for \$600,000 were cancelled and pref. stock issued. S fund is 4 p. c. in 1879 and 5 per cent afterwards. (V. 25, p. 609; V. 26, p. 334; V. 28, p. 120.)

Danbury & Norwalk.—Gross earnings, 1876-77, \$165,215; expenses, \$114,969; net earnings, \$50,275. (V. 26, p. 141.)

Danville, Urbana, Bloomington & Pekin.—This is a part of the Indianapolis Bloomington & Western, now in default. See I. B. & W.

Davenport & Northwestern.—Organized June, 1876, after foreclosure. Gross earnings 1877-8, \$222,627; net, \$17,733. (V. 27, p. 566.)

Dayton & Michigan.—Leased in perpetuity to Cin. Ham. & Dayton, which pays interest on bonds, and guarantees dividends on stock, holding itself \$1,398,100 of the common. (V. 21, p. 62.)

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.

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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 Payable	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								
Delaware Railroad—Stock.....	85	1859	\$50	\$1,430,216	3	J. & J.	Dover, Co.'s Office.	Jan. 2, 1879
Extension mortgage.....	13	1859	1,000	100,000	6	J. & J.	Phila., Girard Nat. Bank	Jan. 1, 1880
Mortgage bonds, convertible, guar. P. W. & B.....	85	1875	1,000	650,000	6	J. & J.	Phil., Fidelity I.T. & S. Co.	July 1, 1895
Delaware & Bound Brook—Stock, guaranteed.....	27	1875	50	1,500,000	1 1/2	Q. & F.	Philadelphia.	August, 1905
1st mortgage.....	195	1875	500 &c.	1,500,000	7	F. & A.	New York, Office.	July 20, 1876
Delaware, Lackawanna & Western—Stock.....	115	1856	500 &c.	26,200,000	2 1/2	Q. & J.	do do	March 1, 1881
2d mortgage (Delaware, Lackawanna & Western)	115	1856	500 &c.	1,633,000	7	M. & S.	do do	Sept. 1, 1907
Consol. mort., on roads & equipm't. (\$10,000,000)	288	1877	1,000	3,067,000	7	M. & S.	do do	June, 1892
Bonds (convertible June 1, 1875 to '77)	60	1859	100 &c.	600,000	7	J. & D.	do do	March, 1885
Lackawanna & Bloomsb., 1st mort. (extension)	25	1858	100 &c.	370,900	7	M. & S.	do do	April 15, 1886
do do 2d mortgage.....	22	1870	1,000	209,000	7	A. & O.	do do	Nov. 1, 1900
Denver & Boulder Valley—Mortgage bonds, coup.	106	1869	1,000	550,000	7 g.	M. & N.	N.Y., Lond. & Frankft.	May 1, 1899
Denver Pacific—1st mortgage, gold, land grant...	291	1870	500 &c.	2,350,000	7 g.	M. & N.	N.Y., Bk. of Commerce.	Nov. 1, 1900
Denver & Rio Grande—1st mort., gold, sink. fd.	1879	1,000	5,000,000	7 g.	M. & N.	N.Y., Rutten & Bonn.	Nov. 1, 1900	
Extension mortgage.....	43	1876	1,000	1,040,000	7 g.	M. & N.	N.Y., Rutten & Bonn.	Nov. 1, 1900
Arkansas Valley, 1st mortgage.....	88	1874	1,000	1,200,000	6	J. & J.	New York.	June 1, 1905
Des Moines & Fort Dodge—1st mortgage, coupon...	182	1877	500 &c.	1,975,000	7	J. & J.	Boston, Co.'s office.	Jan. 1, 1907
Detroit, Lansing & North—1st mortgage.....	59	1869	1,000	770,000	8	J. & J.	do do	July 1, 1889
Ionia & Lansing, 1st mort., coup., may be reg.	59	1870	1,000	81,000	8	M. & N.	do do	May 1, 1890
do do 2d mortgage do do	191	1873	1,000	(?)	6	do	do do	1908
Det. Gr. Haven & Mil.—1st M., guar., (for \$2,000,000)	189	1878	1,000	(?)	5	do	do do	1908
2d mortgage, guar., (for \$3,500,000)	1853	100 &c.	150,866	6 g.	M. & N.	New York & London.	Nov. 15, 1873	
Sterling (Oak. & Otta. RR.) Oct. 1, 1853, gold	1853	500 &c.	51,000	7	M. & N.	New York.	Nov. 15, 1873	
Dollar (Oak. & Otta. RR.) bonds, Oct. 1, 1853	1851	1,000	150,000	7	A. & O.	do	April 1, 1873	
1st mort. (Detroit & Pontiac RR.), April 1, 1851	1854	1,000	250,000	8	F. & A.	do	Feb. 15, 1883	
3d mortgage (Detroit & Pontiac RR.), Feb. 1854	1853	1,000	100,000	7	J. & J.	do	Jan. 1, 1878	
2d mortgage, (Detroit & Pontiac RR.), Jan. 1853	143	100	5,000,000	2	A. & O.	N.Y., M.K. Jesup, P. & Co.	April 15, 1873	
Dubuque & Sioux City—Stock.....	100	1863	500	296,000	7	J. & J.	do do	1883
1st mortgage, 1st division.....	43	1864	500 &c.	586,000	7	J. & J.	do do	1894
1st mortgage, 2d division (for \$1,400,000)	55	1863	1,000	81,500	7	J. & J.	N.Y., M.K. Jesup, P. & Co.	July, 1883
Dubuque Southwestern—1st mort., pref., sink. fd.	55	1863	1,000	450,000	7	A. & O.	do do	Oct., 1883
1st mortgage, Oct. 1, 1863.....	90	1870	1,000	2,000,000	7 g.	J. & D.	N.Y., N.Y. Cent. & Hud.	June, 1890
Dunkirk, Allegh. Valley & Pittsburg—1st mort., gold	90	1870	1,000	1,000,000	7	A. & O.	do do	Oct. 1, 1890
2d mortgage.....	90	1870	1,000	200,000	7	A. & O.	do do	Oct. 1, 1890
3d mortgage.....	30	1873	1,000	500,000	7	J. & J.	Philadelphia, Co.'s Office.	July 1, 1903
East Broad Top—1st mortgage, registered.....	36	1858	100 &c.	1,309,200	3	J. & J.	Phila., by P. & R. RR.	Jan. 21, 1879
East Pennsylvania—Stock.....	36	1858	100 &c.	495,900	7	M. & S.	Phila., P. & R. office.	Mar. 1, 1888
1st mortgage.....	270	1870	1,000	1,968,274	3	A. & O.	N.Y., R. T. Wilson & Co.	May 1, 1879
East Tennessee, Virginia & Georgia—Stock.....	242	1870	1,000	3,123,000	7	J. & J.	N.Y., Gallatin Nat'l B'k	July 1, 1900
1st mortgage sinking fund bonds.....	112	50-56	1,000	862,400	6	J. & J.	N.Y., R. T. Wilson & Co.	1880 to 1886
East Tenn. & Georgia (\$92,000 are endorsed)	130	1856	1,000	147,000	6	M. & N.	do do	May 1, 1886
East Tennessee and Virginia (endorsed)	282	1856	100	190,000	4	do	do do	May 1, 1886
2d mortgage to U. S. Government.....	1856	100	4,997,600	3	J. & J.	Boston.	July 15, 1873	
Eastern (Mass.)—Stock.....	1856	100	194,400	6	M. & S.	do	Sept. 15, 1896	
Essex RR. 1st mort. (extended for 20 years)	1876	100	227,003	3 1/2 g.	M. & S.	Boston and London.	Sept., 1906	
Old loans exchangeable (int. ceased Sept., '76)	47	100	2,712,500	2	Sept.	Boston.	Feb., 1879	
Mortgage funding certificates.....	75	100	500,000	5	M. & N.	Baltimore, N. Cent. RR.	Sept., 1878	
Eel River—Stock.....	75	50	500,000	2 1/2	M. & N.	Phila., Penn. R. R. Co.	May, 1879	
Elmira Jeff. & Canandaigua—Stock.....	75	50	500,000	3 1/2	J. & J.	do do	Jan., 1879	
Elmira & Williamsport—Stock, common.....	75	1860	1,000	1,000,000	7	J. & J.	Phila., Penn. Trust Co.	Jan. 1, 1880
Preferred stock.....	75	1863	500	570,000	5	A. & O.	Phila., Penn. R. R. Co.	Oct. 1, 1882
1st mortgage bonds.....	100	1863	50	1,998,400	1 3/4	Q. & M.	N.Y., Union Trust Co.	June 10, 1879
Income bonds, 999 years to run.....	81 1/2	1862	100 &c.	291,700	7	J. & J.	do do	July 1, 1882
Erie & Pittsburg—Stock.....	81 1/2	1865	100 &c.	92,300	7	A. & O.	do do	April 1, 1880
1st mortgage, convertible into consol. mort.	81 1/2	1865	100 &c.	2,193,000	7	J. & J.	do do	July 1, 1898
2d mortgage, convertible.....	81 1/2	1868	1,000	745,000	7	A. & O.	do do	Oct. 1, 1890
Consolidated mortgage free of State tax.....	56	1869	1,000	1,000,000	6	J. & J.	Boston.	Jan. 1, 1889
Equipment bonds.....	58	1869	1,000	2,000,000	6 g.	M. & S.	New York and Boston.	Mar. 1, 1899
Euclid & N. Am.—1st M., Bang'r to Winn., Bang'r'n	49	1869	500 &c.	814,000	6 & 7	A. & O.	Boston, Second N. Bank	April 1, 1899
Land grant 1st mort. (2d mort. Bangor to Winn.)	131	1852	100	1,120,307	2 1/2	M. & N.	do do	Nov., 1878
Bangor & Piscataquis, Bangor loan, 1st mortg.	51	1852	1,000	281,000	7	J. & J.	N.Y., Farm. L'an & T. Co.	Jan. 1, 1887
Evansville & Terre Haute—Stock (\$100,000 is pref.)	109	1854	1,000	611,000	7	M. & N.	do do	Nov. 1, 1887
1st mortgage, Evansville & Ill., sink. fund.....	23	1860	500 &c.	125,500	7	F. & A.	do do	Aug. 1, 1880
1st mort., sinking fund (Evansville to Terre H.)	55	1870	1,000	775,000	7 g.	M. & N.	N.Y., Farm. L'an & T. Co.	May 1, 1900
Rockville extension.....	55	1873	1,000	325,000	7 g.	J. & J.	do do	Jan. 1, 1903
Evanville, Terre Haute & Chic.—1st mort., gold	189	1874	100	4,500,000	4	J. & J.	Boston Office.	Jan. 1, 1879
2d mortgage, gold.....	283	1872	100	500,000	7	A. & O.	do do	April 1, 1894
Fitchburg—Stock.....	283	1872	100	500,000	6	A. & O.	do do	April 1, 1898
Bonds, coupons, } (\$4,000,000 authorized) {	283	1872	100	3,298,200	8	M. & N.	N.Y., Merch'nts Ex. B'k.	May, 1902
do do do	283	1872	100	3,559,000	8	M. & S.	N.Y., Mechn. Nat. B'k.	Sept. 1, 1888
Flint & Pere Marquette—Stock.....	190	1868	1,000	2,006,000	10	M. & N.	do do	May 1, 1888
Consolidated mortgage, sinking fund.....	17	1868	500 &c.	375,500	10	J. & J.	Newark, N. J., Sav. Ins.	July 1, 1882
1st mort., land grant, 3d series.....	13	1867	500 &c.	100,000	10	M. & S.	New York.	Sept. 1, 1887
Flint & Holly RR. (sink'g fund \$25,000 per year)	65	1871	1,000	75,000	8	J. & J.	do do	Jan. 1, 1876
Bay City, E. Saginaw, 1st mort., guar by lessees	59	1877	1,000	41,405	8	J. & J.	N.Y., Mech. Nat. Bank.	Jan. 1, 1901
Bay County, issued in aid, guar by lessees.....	59	1877	1,000	1,000,000	7 g.	J. & J.	N.Y., Farm. L. & Tr. Co.	Jan. 1, 1907
Construction bonds.....				309,000				
Holly, Wayne & Monroe, 1st mort., sinking fund								
Florida Central—1st mortgage, gold, coupon.....								

Delaware.—Leased by Phila. Wilmington & Baltimore till 1897 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. In 1878, gross earnings were \$365,580, and deficiency charged was \$22,033; the total deficiency was \$259,155. (V. 26, p. 141; V. 28, p. 19.)

Delaware & Bound Brook.—Leased to Phila. & Reading for 990 years, lessee paying int. and 6 per cent on stock in 1879-81, 7 per cent in 1881-83, and 8 per cent afterward. Gross earnings 1878, \$270,570; net, \$119,021. (V. 26, p. 342; V. 28, p. 451, 503.)

Delaware Lackawanna & Western.—Operations consist largely of coal mining and transportation. No annual report is made, except that required to the State authorities of Penn. For 1878 the income account is given thus:

Net receipts..... \$3,651,434
Interest on bonds..... \$411,965
Rentals..... 3,198,752—3,610,725

Net profit in 1878..... \$40,709
Loss for year 1877..... 908,021

The mortgage authorized for \$10,000,000 is to take up prior bonds with \$2,200,000, and the balance for cash resources. The Morris & Essex Railroad is leased and some of its bonds guaranteed. (V. 24, p. 181, 605; V. 25, p. 57; V. 26, p. 191; V. 24, p. 144.)

Denver & Boulder Valley.—This road is leased to the Denver Pacific.

Denver Pacific.—Land grant, 1,100,000 acres. In 1877-8 gross earnings were \$223,639; net earnings, \$87,546. Receiver appointed April, 1878. (V. 25, p. 342, 438, 454, 549; V. 27, p. 253, 214.)

Denver & Rio Grande.—Narrow-gauge road. Leased from Dec. 1, 1878, for 30 years to Atch. Top & Santa Fe, at 43 per cent of gross earnings first year and thence decreasing. (V. 27, p. 227, 331, 382, 434, 514, 539, 603; V. 28, p. 120, 173, 427, 500.)

Des Moines & Fort Dodge.—This is part of the Des Moines Valley, reorganized after foreclosure. There are also \$1,200,000 income bonds. Coupons of Jan., 1877, were funded.

Detroit Lansing & North.—The old road was sold in foreclosure December 14, 1876, and new company organized by bondholders, who issued \$1,874,600 common stock and \$2,504,000 pref. stock. Gross earnings 1878, \$970,033; net earnings, \$372,194, against \$282,946 in 1877. Dividend of \$6 per share paid on preferred stock February, 1879. (V. 26, p. 283; V. 28, p. 326.)

Detroit Grand Haven & Milwaukee.—This company is the reorganization of the Detroit & Milwaukee, sold in foreclosure September, 1878. Net earnings Jan. 1 to Nov. 10, 1878, \$233,304. The Detroit & Pontiac and O. & O. interest is to be paid, and the bonds may be changed into new first mortgage. All other bonds changeable for new 2d mortgage. (V. 26, p. 117, 232, 242, 367, 391, 419, 574, 599; V. 27, p. 15, 40, 67, 172, 251, 356; V. 28, p. 121.)

Dubuque & Sioux City.—Leased to Illinois Central, in 1867, for 20 years, at 35 per cent of gross earnings first ten years, and 36 afterwards. In 1876 gross earnings were \$974,779; in 1877, \$921,412; in 1878, \$924,170.

Dubuque Southwestern.—Farley to Cedar Rapids, I. I. Gross earnings, 1877, \$105,312; expenses, \$97,215. (V. 26, p. 264, 459.)

Dunkirk Allegh. Valley & Pittsburg.—A consolidation, Dec. 1, 1872. Road leased and bonds mostly held by N.Y. Central & Hudson, which pays interest as rental. Net deficit on operations 1878, \$645.

East Broad Top.—Mainly a coal road, carrying bituminous coal. On line of road are Rockhill Iron & Coal Company's furnaces (2), with a capacity of 20,000 tons pig iron annually.

East Pennsylvania.—Leased to Philadelphia & Reading. Dividends are 6 per cent per annum.

East Tennessee Virginia & Georgia.—Leases Memphis & Charleston Railroad for its own account and risk, paying over net earnings. Gross earnings year ending June 30, 1878 were \$1,022,651; expenses, \$612,641; and net earnings, \$409,608. (V. 25, p. 406; V. 27, p. 626.)

Eastern (Mass.).—Company embarrassed 1875. A general mortgage was made to fund the old issues of debt, bearing 3 1/2 per cent till Sept., 1879, then 4

per cent till Sept., 1882, and 6 for balance of term. In 1877-78 net income was \$629,792. The Eastern in N. H., a separate corporation, is leased. (V. 26, p. 548; V. 27, p. 15, 251, 351, 382, 537, 626.)

Eel River.—This is the Detroit Eel River & Ill. reorganized. Net earnings 1878, \$67,842. (V. 28, p. 276.)

Elmira Jeff. & Canandaigua.—Originally leased to the New York & Erie Railroad Co. and operated by it until May 1, 1876, when the lease was transferred to the Northern Central Railway Co., by which it has since been operated.

Elmira & Williamsport.—Leased in 1873 to North. Cent. for 999 years. Rent amounts to \$165,000 per year. Bonds due 1880 to be extended at 6 per cent. (V. 28, p. 253.)

Erie & Pittsburg.—Leased in perpetuity to the Pennsylvania Railroad and transferred to Penn. Co.; the terms guarantee 7 p. c. per annum on stock and debt. Net earnings, 1878, \$157,602; interest and dividend charge, \$372,543. (V. 28, p. 377.)

Euclid & North American.—Defaulted in 1875. Sterling mort. on N. Brunswick Div. foreclosed Aug., 1878. (V. 26, p. 18, 142, 418; V. 27, p. 148, 251, 628.)

Evansville & Terre Haute.—This was the Evansville & Crawfordsville. Net earnings 1877-8, \$178,748. (V. 25, p. 456; V. 27, p. 514.)

Evansville, Terre Haute & Chicago.—Gross earnings, 1876-7, \$203,371; net, \$70,923. (V. 21, p. 136.)

Fitchburg.—Leases Vt. & Mass. Net income, 1877-8, above rental and interest, \$253,766. (V. 26, p. 94, 117, 391, 548; V. 27, p. 567; V. 23, p. 17, 26.)

Flint & Pere Marquette.—Gross earnings in 1878, \$1,81,447; in 1877, \$997,965; and net earnings in 1873, \$433,79, against \$416,679 in 1877. The lands are in five tracts; sales in 1877, 9,921 acres, for \$35,805; total net sales to Jan. 1, 1878, 275,722 acres, for \$2,274,436; lands then unsold, 235,779 acres. Coupons on consol. bonds passed Nov., 1875, and part were funded. (V. 26, p. 417, 548; V. 28, p. 69, 141, 223, 525.)

Florida Central.—From Jacksonville to Lake City. Bonds authorized, \$591,000. Gross earnings 1877-8, \$156,458.

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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.	
<i>Flushing, North Shore & 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.)	58	1870	1,000	400,000	7	M. & N.	do do	Mar. 1, 1902
Central of L. I., 1st mortgage	1872	500 &c.	1,000,000	1,000,000	7	M. & S.	do do	May 1, 1903
do do Extension 1st mortgage	1873	500 &c.	200,000	200,000	7	M. & N.	do do	July 1, 1900
<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, 1889
<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.	Oct., 1891
2d mort. and equipment bonds, coupon	100	1871	1,000	500,000	8	A. & O.	do do	Oct., 1889
<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 do	April, 1896
<i>Framingham & Lowell</i> —1st mortgage bonds	26	1871	1,000	500,000	7	A. & O.	Boston.	April 1, 1891
<i>Galveston, Harrisb. & S. Antonio</i> —1st mort., gold, l.gr.	215	1873	1,000	4,200,000	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	1877	100	4,200,000	3	J. & J.	Augusta, Ga., RR. Bank.	Dec. 15, 1878
Bonds, not mortgage	232	1877	500	483,000	7	J. & J.	do do	yearly to 1890
do do	232	1877	1,000	1,000,000	6	J. & J.	do do	July 1, 1897
<i>Grand Rapids & Indiana</i> —Stock	332	1869	1,000	2,800,000	7 g.	J. & J.	N. Y., Winslow, L. & Co.	1899
1st mort., land grant, gold (guar. by Pa. RR.)	332	1869	1,000	4,000,000	7 g.	A. & O.	do do	1899
1st mort., gold, (\$2,195,000 are land grant)	332	1875	1,000	3,205,000	7	M. & S.	do do	1906
Income mortgage bonds, for \$10,000,000	332	1875	1,000	795,000	7	M. & S.	do do	1906
<i>Grand Trunk (Canada)</i> —Consolidated stock	1,390	1873	\$25	\$3,486,787	5-16	A. & O.	do do	1899
New stock for \$10,000,000	1,390	1875	\$100	7,500,000	5-16	A. & O.	do do	1899
Debenture stock for \$8,000,000 (act of 1874)	1,390	1875	\$100	2,560,000	5-16	A. & O.	do do	1899
Canadian debentures	1,390	1875	\$100	3,111,500	5-16	A. & O.	do do	1899
Equipment mort., 1st on all rolling stock	1,390	1875	\$100	500,000	6 g.	A. & O.	London, at Co.'s Office.	April, 1877
do do do	1,390	1875	\$100	500,000	6 g.	J. & J.	do do	Jan., 1920
Postal bonds, &c., secured by gov't business	1,390	1875	\$100	1,200,000	Various.	F. & A.	do do	Perpetual.
1st pref. bonds, conv. into 1st pref. stock	1,390	1875	\$100	3,218,149	5 g.	J. & J.	do do	Irredeemable.
2d do do do	1,390	1875	\$100	2,327,808	5 g.	J. & J.	do do	Irredeemable.
3d do do do	1,390	1875	\$100	7,166,910	4 g.	J. & J.	do do	Irredeemable.
<i>Great Western (Canada)</i> —Common stock	495 3/4	1877	\$20 1/2	\$6,037,991	5-16	A. & O.	London & Montreal.	April, 1878
Preferred 5 per cent, convertible into common	350	1877	\$100	505,753	2 1/2	A. & O.	do do	April, 1878
Debentures	350	1877	\$100	2,165,830	5	J. & J.	London Joint Stock B'k.	Perpetual.
New bonds, coupon	145	1877	\$100	1,000,000	6	J. & D.	do do	Dec., 1890
Short bonds exchanged for bonds due 76, '77, '78	145	1877	\$100	500,000	7	J. & J.	do do	Oct., 1880-82
<i>Greenville & Columbia</i> —1st mort., guar. by State	143	1877	Various	\$1,413,071	7	J. & J.	Columbia, Co.'s Office.	1881 to 1886
Bonds not guaranteed	143	1877	Various	632,237	7	J. & J.	do do	1881 to 1886
New mortgage (for \$2,500,000)	143	1876	Various	632,237	7	J. & J.	do do	1881 to 1886
<i>Hannibal & St. Joseph</i> —Common stock	296	1876	100	9,168,700	7	J. & J.	do do	Aug., 1870
Preferred stock (7 p. c. yearly, not cumulative)	296	1876	100	5,083,024	7	J. & J.	do do	1884-1887
Missouri State loan	296	1876	100	3,000,000	6	J. & J.	N. Y., B'k. No. America.	Mar., 1885
Bonds 1870, convertible	296	1876	100	4,000,000	8	M. & S.	do do	Jan., 1888
Bonds, secured by \$2,500,000 P'd notes	296	1876	100	431,000	7	J. & J.	N. Y., Farm. L. & T. Co.	Jan., 1892
1st mortgage (Quincy & Palmyra RR.)	15	1876	100	500,000	8	F. & A.	N. Y., B'k. No. America.	Jan., 1886
1st mortgage (Kansas City & Cam. RR.)	53	1867	100	1,200,000	10	J. & J.	do do	Jan. 1, 1879
<i>Harrisb., Portsm'th, Mt. Joy & Lanc.</i> —Stock	54	1853	50	1,182,550	3 1/2	J. & J.	Phila., Co.'s Office.	July 1, 1882
1st mortgage	54	1853	50	700,000	6	J. & J.	do do	July 1, 1882
<i>Housatonic</i> —Stock	120	1869	100	820,000	2	Q. & J.	Bridgeport & Boston.	April 15, 1879
Preferred stock	120	1869	100	1,180,000	7	F. & A.	Bridgeport and Boston.	1885
1st mortgage	74	1869	100	100,000	6	J. & J.	do do	1889
2d mort. bonds of 1869	74	1869	100	300,000	7	J. & J.	do do	1883
Equipment bonds of 1873	74	1869	100	150,000	7	J. & J.	do do	1898
<i>Houst. East & West Texas</i> —1st mortgage, gold	50	1878	1,000	125,000	7 g.	M. & N.	New York.	July 1, 1891
<i>Houston & Texas Cent.</i> —1st M., (main) gold, l.gr., s.f.	343	1866	1,000	6,227,000	7 g.	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	7 g.	J. & J.	do do	July 1, 1903
1st M., gold, Waco & N'west (Bremont to Waco)	47	1873	1,000	940,000	7 g.	J. & J.	do do	Oct. 1, 1912
Consol. mort., l. gr. (coupon, but may be reg'd)	461	1872	1,000	3,292,000	8	A. & O.	N. Y., J. J. Cisco & Son.	Oct. 1, 1912
Income and indemnity bonds	461	1872	1,000	1,359,500	7	A. & O.	Philadelphia, Office.	Oct. 1, 1890
<i>Huntingdon & Broad Top</i> —1st mort., gold	58	1854	500	416,000	7 g.	F. & A.	do do	Feb. 1, 1895
2d mortgage, gold	58	1857	500	367,500	7 g.	A. & O.	do do	April 1, 1895
3d mortgage, consolidated	58	1865	1,000	1,500,000	6 & 7	A. & O.	do do	March 1, 1879
Scrip for past due coupons	58	1865	1,000	131,079	3	M. & S.	N. Y., Co.'s Office.	April 1, 1890
<i>Illinois Central</i> —Stock	707	1864	500 &c.	29,000,000	6 g.	A. & O.	N. Y., Co.'s Office.	April 1, 1895
Redemption, 1st and 2d series	707	1875	\$200	2,500,000	5 g.	A. & O.	London.	April 1, 1903
Mortgage bonds, sterling	707	1874	\$200	4,393,000	5 g.	J. & D.	London, Morton R. & Co.	Dec. 1, 1905
Sterling bonds, (sinking fund \$20,000 yearly)	707	1875	\$200	1,000,000	5 g.	J. & J.	do do	Jan. 1, 1898
Mortgage, sterling	707	1877	1,000	1,600,000	6	J. & J.	N. Y., Co.'s Office.	Oct., 1909
Bonds, coup. (\$2,000,000) M. on Ch. & Sp. RR.	112	1869	1,000	3,000,000	7 g.	A. & O.	New York.	Oct., 1890
<i>Indianapolis, Bloomington & West</i> —1st mort., gold	202	1870	1,000	1,500,000	8	J. & J.	do do	1912
2d mortgage	202	1872	1,000	5,500,000	7 g.	J. & J.	do do	1912
Ind., Bloom. & W., Extension, 1st mort., gold	217	1872	1,000	5,587,150	7	A. & O.	N. Y., Amer. Ex. Bank.	April, 1888
<i>Indianapolis, Cincinnati & Lafayette</i> —Stock	184	1875	50	1,419,400	7	F. & A.	do do	Feb., 1897
Preferred stock (issued for funded debt bonds)	184	1875	50	1,419,400	7	J. & D.	do do	June, 1899
Indianapolis & Cincinnati of 1858, 1st mort.	90	1867	1,000	2,800,000	7	M. & S.	do do	Sept. '78, '80, '83
Indianapolis, Cincinnati & Lafayette	151	1869	1,000	1,767,000	7	M. & S.	do do	Sept. 1, 1883
do do do	179	1873	150 &c.	446,300	10	J. & D.	do do	Dec., 1892
Funded interest bonds, coupon	179	1873	500 &c.	353,000	7	J. & J.	New York and Boston.	Jan. '82, '87, '92
Equipment bonds, registered	20	1862	1,000	499,000	7	J. & J.	do do	Jan. '82, '87, '92
Cin. & Ind., 1st mortgage	20	1867	1,000	1,497,000	7	J. & J.	do do	Jan. '82, '87, '92
do 2d M., guar. (\$1,000,000 due '77 ext. to '92)	20	1867	1,000	1,497,000	7	J. & J.	do do	Jan. '82, '87, '92

Flushing, North Shore & Central.—Now leased to L. I. RR. There are, in addition to above, \$125,000 N. Y. & Flushing RR. 7s; \$149,000 North Shore 7s; and \$93,000 Whitestone & Westchester 7s. Company embarrassed, since Sept., 1877. (V. 25, p. 334, 432; V. 26, p. 469; V. 27, p. 677.)

Fonda, Johnstown & Gloversville.—Net earnings 1876-7, \$45,066.

Fort Wayne, Jackson & Saginaw.—Traffic guarantee 40 per cent from Mich. Cent. Interest is paid as earned. In 1878 gross earnings were \$428,167; in 1877, \$254,324. Net earnings 1877, \$109,669. (V. 26, p. 264; V. 27, p. 331; V. 28, p. 199, 300.)

Fort Wayne, Muncie & Cincinnati.—Receiver appointed November, 1874. (V. 23, p. 396.)

Framingham & Lowell.—Leased to Boston, Clinton & Fitchburg; has also \$250,000 8 per cent notes due in 1882-3. (V. 26, p. 166.)

Galveston, Harrisburg & San Antonio.—Gross earnings 1877, \$1,052,568; expenses, \$350,204; net earnings, \$692,363. A sinking fund of 1 per cent begins in 1880. The company has 16 sections of land per mile. (V. 26, p. 366.)

Galveston, Houston & Henderson.—Net earnings 1878, \$184,595. (V. 28, p. 146, 172.)

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, 1879, was published in V. 28, p. 501. A comparative statement for three years was as follows:

	1876-7.	1877-8.	1878-9.
Tot. gr. earn'g's...	\$1,143,123	\$1,013,712	\$997,718
Operat'g expenses...	613,110	727,703	639,325
Net earnings.....	500,017	286,012	338,392

In May, 1875, this company, with the Central Ga., purchased at foreclosure sale the Western RR. of Ala. For Montgomery & West Point 8 per cents this

company offers sixes. (V. 25, p. 90; V. 26, p. 468; V. 28, p. 501.)

Grand Rapids & Indiana.—Gross earnings 1878, \$1,200,629; net, \$215,478. Unguaranteed bonds are secured by the same mortgage as the guaranteed on the land grant. Since Dec., 1875, 1st mortgage bonds redeemed by sinking fund are replaced by income bonds issued to Continental Improvement Co. The Penn. railroad virtually buys the coupons paid by it, and holds \$1,652,110 of them. (V. 26, p. 95, 192, 239, 443, 543, 625.)

Grand Trunk (Canada).—The above figures represent pounds sterling. Net earnings in half year ending Dec. 31, 1878, \$224,750. Interest, rentals, &c., \$209,757. (V. 26, p. 265, 443; V. 27, p. 95, 148, 382, 408, 460; V. 28, p. 453, 474.)

Great Western (Canada).—The above figures are given in pounds sterling. For the half year ending Jan. 31, 1879, the gross receipts were \$337,295; working expenses, \$255,794; net earnings, \$131,501. (V. 26, p. 265, 443, 574; V. 27, p. 94, 383, 513; V. 28, p. 474.)

Greenville & Columbia.—This company defaulted but compromised with its bondholders. Net earnings 1877, \$180,614. (V. 22, p. 110; V. 26, p. 547; V. 27, p. 227.)

Hannibal & St. Joseph.—Gross earnings in 1878, \$2,045,450; net, \$780,355; interest charge, \$660,000. The company has about \$2,500,000 in land notes, and about 90,000 acres yet unsold. The bonds secured on land notes have a sinking fund of \$25,000 per quarter. (V. 26, p. 242, 390, 625; V. 27, p. 279, 487, 603; V. 28, p. 199, 220.)

Harrisburg Portsm'th, Mt. Joy & Lancaster.—Leased to Penn RR, which owns a majority of the stock.

Housatonic.—Leased to Berkshire Railroad, Stockbridge & Pittsfield, and West Stockbridge. Gross earnings in 1877-8 were \$570,413; net, \$219,941.

Houston East & West Texas.—In progress, Houston to Shreveport, 225 miles. Narrow gauge; bonds \$7,000 per mile.

Houston & Texas Central.—Gross earnings for ten months ending Feb., 1878, were \$2,350,412; net, \$937,797. Company owns 5,240,000 acres land against first and consol. mortgages, and other lands and lots against income bonds. (V. 25, p. 357; V. 26, p. 40, 290, 334.)

Huntingdon & Broad Top.—Capital stock is \$2,052,800. Gross earnings in 1878 were \$238,889; net, \$132,693. Interest passed on 3d mortgage bonds. (V. 24, p. 369.)

Illinois Central.—The general mortg. of 1874 provides for all bonds outstanding. It is limited to \$15,000,000. The Company controls the Chic St. Louis & N. O. road, owning 62,792 shares of its stock. \$1,087,000 of first mort. bonds, and \$4,953,000 of the 2d mort. income bonds. In July, 1877, took the Chicago & Spring. under lease, and issued the bonds secured on that road. In 1878, net income from all sources was \$3,147,387, leaving a surplus of \$665,532 over annual charges and dividends. Following is a comparison for four years:

Year.	Gross Earnings.	Net Earnings.	Interest, &c.
1878.....	\$7,111,184	\$3,015,229	\$61,182
1877.....	6,639,845	2,546,561	582,900
1876.....	7,040,969	2,141,776	616,792
1875.....	7,802,556	2,670,081	661,098

(V. 26, p. 164, 548, 574; V. 28, p. 95, 198, 199.)

Indianapolis, Bloomington & Western.—Default was first made July, 1874, and foreclosure took place Oct. 30, 1878. Receiver's certificates issued to considerable amount. The Danville, Urbana, Bloomington & Pekin is part of this road. Net earnings of main line in 1878-8, \$302,803. (V. 26, p. 67, 190, 420, 470, 548; V. 27, p. 41, 148, 172, 199, 228, 357, 383, 435, 461, 486, 677; V. 28, p. 18, 146, 221, 224, 276, 302, 352, 401, 526.)

Indianapolis, Cincinnati & Lafayette.—The company defaulted July, 1876, and Mr. Ingalls, President, was appointed receiver. Gross earnings 1877-8, \$1,339,037; expenses, \$814,697; net earnings, \$524,339. (V. 25, p.

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 Pay'ble	Where Payable and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								
<i>Indianapolis Dec. & Spr.</i> —1st M., gld (for \$1,800,000) 2d mort., (income bonds only till July, 1881).....	100	1876	\$1,000	\$276,000	7 g.	A. & O.	New York, Co.'s Office.	Jan. 1, 1906
<i>Indianapolis & St. Louis</i> —1st mort., in 3 series.....	71	1876	1,000	2,667,000	7	J. & J.	do do	July 1, 1906
2d mortgage.....	71	1869	1,000	2,000,000	7	Various	N. Y., Union Trust Co.	July 1, 1919
Equipment bonds.....	71	1870	1,000	1,000,000	7	A. & O.	do do	Oct. 1, 1900
<i>Indianapolis & Vincennes</i> —1st mortgage, guar.....	117	1871	1,000	500,000	8	J. & J.	do do	July 1, 1881
2d mortgage, guaranteed.....	117	1871	500 &c.	1,700,000	7	F. & A.	N. Y., Farm. L. & T. Co.	1908
<i>International & Great Northern</i> —Consol. stock.....	519	1871	1,000	1,450,000	6	M. & N.	do do	1900
International, 1st mortgage, gold.....	204	1871	1,000	5,500,000	7 g.	A. & O.	N. Y., National City B'k	April 1, 1911
Houston & Great Northern, 1st mortgage, gold.....	255	1872	1,000	3,264,000	7 g.	J. & J.	do do	Jan. 1, 1900
International 2d mortgage.....	204	1874	1,000	4,084,000	8	F. & A.	do do	Feb., 1904
Houston & Gt. Northern 2d mortgage.....	255	1874	1,000	2,052,000	8	F. & A.	do do	Feb. 1, 1904
Funded coupon bonds.....	1876-8			2,907,000				
<i>Iowa Falls & Sioux City</i> —Stock.....			100	2,787,620	1	Q.—M.	Boston.	June 1, 1879
1st mortgage, April 1, '69.....	184	1869	500 &c.	4,625,000	7	A. & O.	N. Y., Nat. Park Bank.	April 1, 1899
<i>Jacksonv., Pens. & Mob.</i> —Florida State bonds, gold.....	250	1870	1,000	2,960,000	8	J. & J.	New York.	1900
<i>Jefferson (Pa.)</i> —1st & 2d mort. (Hawley Branch).....	9	1867	1,000	4,000,000	7	J. & J.	Honesdale Nat. Bank.	1887 & 1889
1st mortgage (Susquehanna to Carbondale).....	38	1869	1,000	300,000	7	J. & J.	N. Y., by Erie Railroad.	Jan. 1, 1889
<i>Jeffersonville, Madison & Indianapolis</i> —Stock.....	226	1869	100	2,000,000	13 1/4	Q.—F.	N. Y., Farm. L. & T. Co.	May, 1879
<i>Indianapolis & Madison</i> , 1st mortgage.....	86	1862	500 &c.	2,000,000	7	M. & N.	do do	May 1, 1881
<i>Jeff., Mad. & Ind.</i> , 1st M. (s. f. \$15,000 per year).....	159	1866	1,000	397,000	7	A. & O.	do do	Oct. 1, 1906
do do 2d mortgage.....	159	1870	1,000	2,395,000	7	J. & J.	do do	July 1, 1910
<i>Joliet & Northern Indiana</i> —1st mort., guar by M. C. Junction, Philadelphia—1st mortgage.....	44	1877	1,000	2,000,000	7	J. & J.	N. Y., Farm. L. & T. Co.	July 10, 1907
2d mortgage.....	42		1,000	800,000	6	A. & O.	Philadelphia Office.	July 1, 1882
<i>Kansas City, Fort Scott & Gulf</i> —1st m. l. gr. s. f.	161	1879	1,000	455,000	6	J. & J.	do do	April 1, 1900
<i>Kansas City, St. Joseph & Council Bluffs</i> —Stock.....	274		100	300,000	7	J. & J.	Boston, Co.'s office.	
1st mortgage, Council Bluffs & St. Joseph.....	52	1866	1,000	4,000,000	7	J. & J.	Boston, at Office.	Jan. 1, 1880
<i>Kansas City, St. Jo. & C. Bl.</i> , mortgage.....	274	1877	100 &c.	2,789,413	7	J. & J.	do do	Jan. 1, 1907
do do income bonds, reg.....		1877	100	500,000	6	A. & O.	do do	Jan. 1, 1907
<i>Kansas Pacific</i> —Stock.....	750		50	4,495,522				
Consol. mort., gold. (for \$30,000,000), coup. or reg.....		1879	1,000	2,488,174	6 g.	M. & N.	N. Y., Bk of Commerce.	May 1, 1919
1st mort., gold, coup., on 140 miles west Mo. Riv.	140	1865	1,000	9,689,950	6 g.	F. & A.	do do	Aug. 1, 1895
1st mort., gold, 140th to 393d mile.....	253	1866	1,000	2,240,000	6 g.	J. & D.	do do	June 1, 1896
2d mort (to U. S. Gov.) on 394m. west Mo. River.....	394	1865-7		4,063,000	6	Payable 1/2 by transportation.		1895 to '97
1st M., 394th to 639th mile, l'd gr., 3,000,000 ac's.....	245	1869	1,000	6,303,000	7 g.	M. & N.	N. Y., Lond. & Frankf't.	May 1, 1899
1st mort., coup., (Leavenworth Branch).....	34	1866	1,000	6,380,000	7	M. & N.	N. Y., Bk of Commerce.	Jan. 1, 1896
Income bonds, coupon, 3d mortgage on 427 miles.....	427	1866	50 &c.	600,000	7	M. & S.	do do	July 1, 1916
1st land b'ds, cp, or reg., gold, on 2,000,000 acres.....		1870	250 &c.	4,275,350	7 g.	J. & J.	N. Y., Lond. & Frankf't.	July 1, 1880
2d land mort., do do do.....		1871	1,000	1,578,000	7 g.	M. & S.	New York.	Sept., 1886
Consol. funding mortgage.....		1876		1,500,000	10	A. & O.	do do	Oct., 1879
<i>Junc. C. & Fort K.</i> , 1st mort., gold, land gr., guar.....	33 1/2	1873	1,000	600,000	7 g.	A. & O.	New York.	April 1, 1903
<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 M., int. guar. C. R. I. & P.	162	1878	100 &c.	2,750,000	5	A. & O.	N. Y., Farm. L. & T. Co.	Oct. 1, 1923
<i>Knox & Lincoln</i> —1st mortgage.....	49	1872		2,395,000	6	Various	Bath, First Nat. Bank.	1880-1902
<i>Lafayette Bloomington & Miss.</i> —1st mortgage.....	82	1871	1,000	1,300,000	7 g.	F. & A.	New York.	Aug., 1901
<i>Lafayette Muncie & Bloomington</i> —1st mortgage.....	37	1871	1,000	666,000	7 g.	F. & A.	do do	Aug., 1901
<i>Lake Shore & Michigan Southern</i> —Stock.....	1181		100	49,466,500	3	F. & A.	N. Y., Grand Cent. Office.	Feb. 1, 1879
Guaranteed 10 per cent stock.....			100	533,500	5	F. & A.	do do	Feb. 1, 1879
Consol. 1st mort., (sink. fund, 1 per cent) coupon.....	864	1870	1,000	8,159,000	7	J. & J.		July 1, 1900
do do do registered.....	864	1870	1,000		7	Q.—J.		July 1, 1900
2d mortgage, do. (for \$25,000,000) coup. and reg.....	864	1873	1,000	9,350,000	7	J. & D.		Dec. 1, 1903
Income bonds, coupon or registered.....		1872	1,000	3,150,000	7	A. & O.		Oct. 1, 1882
Mortgage bonds of Oct., 1869, sinking fund.....	864	1869	1,000	638,000	7	A. & O.		Oct. 1, 1879
1st mortgage, sinking fund, M. S. & N. I.....	451	1855	1,000	5,255,000	7	M. & N.		May 1, 1885
2d mortgage (C. P. & A. RR.) registered bonds.....	95	1859	1,000	894,000	7	J. & J.		Jan. 1, 1880
3d mortgage do.....	95	1867	1,000	920,000	7	A. & O.		Oct. 1, 1892
Lake shore dividend bonds, April, 1869.....	258	1869	500 &c.	1,356,000	7	A. & O.		April 1, 1899
1st mortgage (C. & Tol. RR.) sinking fund.....	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
<i>Buffalo & Erie</i> , mortgage bonds.....	88	1862	1,000	200,000	7	J. & J.		July 1, 1882
do do do.....	88	1866	1,000	300,000	7	M. & S.		Sept. 1, 1886
do do do.....	88	1868	500 &c.	2,834,000	7	A. & O.		April 1, 1898
<i>Det. Monroe & Tol.</i> , 1st mort., coup., guar.....	62	1876	1,000	924,000	7	F. & A.		Aug. 1, 1906
<i>Kalamazoo & White Pigeon</i> , 1st mortgage.....	37	1869		400,000	7	J. & J.		Jan. 1, 1890
<i>Schoolcraft & Three River</i> , 1st mortgage.....	12	1867		100,000	8	J. & J.		July 1, 1887
<i>Kalamazoo & Schoolcraft</i> , 1st mortgage.....	13	1867		100,000	8	J. & J.		July 1, 1887
<i>Kalamazoo, Allegan & Gr. Rapids</i> , 1st mortgage.....	58	1868		840,000	8	J. & J.		July 1, 1888
do do stock, 6 per ct. guar.....				610,000	3	A. & O.		April 1, 1879
<i>Jamestown & Franklin</i> , 1st mortgage.....	51	1863	1,000	410,000	7	J. & J.		Var. to July, '97
do do 2d mortgage.....	51	1869	1,000	500,000	7	J. & D.		June 1, 1894
<i>Lawrence</i> —Stock.....	22		50	450,000	2 1/2	Q.—J.	Pittsburg Office.	April, 1879
1st mortgage.....	17	1865	1,000	337,000	7	F. & A.	N. Y., Winslow, L. & Co.	Aug., 1895
<i>Leavenworth Atch. & N. W.</i> —1st mort., guar.....	21	1870	1,000	500,000	7	A. & O.	N. Y., B'k of Commerce.	Oct. 1, 1889
<i>Leaven., Law. & Galv.</i> —1st mort., l. gr. s. f., conv.....	145	1869	1,000	5,500,000	10	J. & J.	New York and Boston.	July, 1899
<i>Kansas C. & Santa Fe</i> , 1st mort., guar.....	32	1870	1,000	720,000	10	M. & N.	Boston Office.	May, 1890
<i>Southern Kansas</i> , 1st mort., guar.....	10	1872		160,000	8		do	1892

Indianapolis, Decatur & Springfield—This embraces the former Indiana & Illinois Central; 50 miles more are now under construction. The 2d mortgage is issued to holders of old I. & C. firsts, and till July, 1881, interest is payable out of net earnings only if sufficient. Stock is \$500,000. Gross earnings, 1878, \$110,347; net, \$28,965. (V. 27, p. 251; V. 28, p. 271.)

Indianapolis & St. Louis—Of the 1st mortgage bonds series "A" are J. & J.; series "B," M. & S.; series "C," M. & N. The stock, \$600,000, is owned by Pennsylvania Co. and Cl. Col. C. & Ind. Belongs to Penn. system, and leases the St. Louis A. & T. H. In 1877-8, net earnings were \$313,903; payments, \$63,690. (V. 26, p. 95, 614, 654; V. 27, p. 41, 409, 454, 603; V. 28, p. 377.)

Indianapolis & Vincennes—Is leased to Penn. Co., through stock ownership, and interest is guaranteed by Penn. Railroad. Net earnings 1878, \$5,348. (V. 28, p. 18, 377.)

International & Great Northern (Texas)—A consolidation of the International and the Houston & Great Northern. Coupons funded in 1873 and bonds issued for \$2,787,600. Receiver appointed Apr., 1878, and new plan of re-organization made, as per CHRONICLE, V. 27, p. 95, 331. Net earnings, 1878, \$571,932. Land grant about 5,000,000 acres. (V. 26, p. 342, 547; V. 27, p. 95, 331; V. 28, p. 351, 425.)

Iowa Falls & Sioux City—Leased to Illinois Central at 35 per cent. on earnings.

Jacksonville, Pensacola & Mobile—This road is mortgaged for a like amount of Florida State bonds, and is held by the State. Litigation has been pending for a long time (V. 22, p. 158; V. 23, p. 63, 256, 576; V. 24, p. 40, 204; V. 25, p. 212.)

Jefferson—Leased to the Erie Railway Company, which pays interest on the bonds.

Jeffersonville, Madison & Indianapolis—Leased Jan. 1, 1873, to Pennsylvania Company for interest and sinking fund of bonds, and 7 per cent a year on stock. Lease guaranteed by Penna. Railroad.

In 1878, gross earnings were \$1,150,014; net earnings, \$422,988. (V. 26, p. 192; V. 28, p. 378.)

Joliet & Northern Indiana—This 7 per cent bond, guaranteed by Michigan Central, issued in place of old 8 per cents. (V. 25, p. 592; V. 26, p. 40.)

Junction (Phil.)—Owned by connecting companies. Cost of road \$1,061,730; paid-up stock, \$250,000. Net earnings 1878, \$57,563. Dividends 14 per cent.

Kansas City, Fort Scott & Gulf—The Mo. River Fort Scott & Gulf was sold in foreclosure Feb. 4, 1879; the 1st mortgage bondholders took new 7 per cents for 80 per cent of their bonds, and for all other claims stock was issued. Gross receipts in 1877, from road and lands, \$1,094,545; net, \$263,894. (V. 25, p. 308; V. 26, p. 342, 391; V. 28, p. 42, 146.)

Kansas City, St. Joseph & Council Bluffs—The above statement is made of the securities as issued since re-organization. In 1878 gross earnings were \$1,533,650, and net earnings \$448,059. (V. 26, p. 390; V. 28, p. 350.)

Kansas Pac.—Scrip for coupons funded is about \$2,500,000. In 1878 gross earnings were \$3,610,224, and net earnings \$1,459,464, against \$1,367,777 in 1877, \$1,250,467 in 1876 and \$1,572,880 in 1875. 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, (Denver Extension.) See 1st page SUPPLEMENT of Sept., 1878. The company, Aug. 1, 1878, conveyed its lands to S. J. Gilmore, subject only to the land mortgages. Foreclosure pending under first mortgage of 1869 (Denver extension). (V. 27, p. 16, 41, 95, 96, 121, 136, 200, 228, 251, 253, 274, 275, 280, 357, 383, 435, 539, 677; V. 28, p. 18, 69, 121, 199, 277, 453, 477, 503.)

Kentucky Central—This was formerly Covington & Lexington. The company purchased the Maysville & Lexington road. In May, 1879, it paid a dividend of 3 per cent on preferred stock of \$500,000 and 1 per cent on common stock of \$4,500,000. Gross earnings 1877-8 \$648,342; net, \$246,694. (V. 24, p. 495; V. 26, p. 573.)

Keokuk & Des Moines—The stock is \$1,524,600 8 p. c. pref. and \$2,600,400 common—a majority held by lessee. Leased to Chic. Rk. I. & Pacific for 45 years from Oct. 1, 1878, on basis of 25 per cent of gross earnings with a guarantee of interest on the bonds. Gross earnings, 1876-7, \$564,604; 1877-8, \$532,544. (V. 26, p. 470, 523, 546; V. 27, p. 357, 628.)

Knox & Lincoln—In 1877 net earnings were \$48,943. Interest is paid on bonds by cities and towns. Annual report for 1876, V. 22, p. 304.

Lafayette Bloomington & Miss.—Formerly leased to Tol. Wab. & W. (V. 23, p. 353; V. 24, p. 445, 468, 518; V. 27, p. 146.)

Lafayette Muncie & Bloomington—Sold in foreclosure April 3, 1879. (V. 24, p. 465, 518; V. 27, p. 146; V. 28, p. 120, 202, 344, 453.)

Lake Shore & Michigan Southern—The report for 1878 (V. 28, p. 473), showed surplus income, over interest, rentals, &c., \$2,774,373. The following shows a summary for the years named:

	1876.	1877.	1878.
Miles.....	1,176	1,176	1,176
Gross earnings.....	\$13,949,176	\$13,505,158	\$13,979,766
Operat'g exp'es.....	9,574,835	8,963,965	8,486,600
Net earnings.....	4,374,341	4,541,198	5,493,165
Stock.....	50,000,000	50,000,000	50,000,000
Total debt.....	37,524,000	37,274,000	37,024,000

(V. 26, p. 442, 645; V. 27, p. 602, 645; V. 28, p. 473.)

Lawrence—Leased to Pittsb., F. Wayne & Chic. at 40 per cent on gross earnings. Lease transferred to Pennsylvania Company. Net earnings, 1875, \$84,177. Sinking fund has \$14,000 bonds. (V. 20, p. 425.)

Leavenworth Atch. & N. W.—Operated by Missouri Pacific.

Leavenworth, Lawrence & Galveston—Sold in foreclosure Aug. 9, 1878, for \$760,000, and re-organized as Kans. C. Lawrence & Southwestern. Kansas City & Santa Fe sold Feb. 1879. Net earnings in 1878 \$158,265; in 1877, \$144,365. (V. 26, p. 265, 420, 600; V. 27, p. 200; V. 28, p. 42, 351, 401.)

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—Principal, When Due. Stocks—Last Dividend.
					Rate per Cent.	When Payable	Where Payable, and by Whom.	
<i>Lehigh & Lackawanna</i> —1st mortgage.....	15	1867	\$....	\$300,000	7	F. & A.	.....	Feb., 1897
<i>Lehigh Valley</i> —Stock, common and pref.....	301	1867	50	27,228,855	1	J. & J.	Philadelphia, Office.	Apr. 15, 1879
1st mortgage, coupon and registered.....	101	1868	1,000	5,000,000	6	J. & D.	Reg. at office, cp. B'k N.A.	June, 1898
2d mortgage, registered.....	101	1870	1,000	6,000,000	7	M. & S.	Philadelphia, Office.	Sept., 1910
Consol. mort., gold, & \$ (s. fd. 1 p. c. v'ly) cp. & reg.	232	1873	1,000	13,508,000	6 g.	J. & D.	do do	1898 & 1923
Easton & Amboy, 1st mortgage (for \$10,000,000)	60	1877	.....	Held by L.V.	6	.....	.....	.....
Delano Land Company bonds, endorsed.....	.....	1872	1,000	1,697,000	7	J. & J.	Philadelphia Office.	Jan., 1892
<i>Lewisburg Centre & Spruce Creek</i> —1st mortgage.....	19	.....	.....	1,545,000	7	M. & N.	.....	May 1, 1902
<i>Little Miami</i> —Stock, common.....	196	.....	50	4,636,000	2	Q.—M.	Cincinnati.	June 10, 1879
1st mortgage.....	81	1853	1,000	1,491,000	6	M. & N.	N. Y., Bank of America.	May, 1883
Street connection bds (jointly with Cin. & Ind. RR.)	.....	1864	1,000	525,000	6	Various	Cincinnati.	1894
<i>Little Rock & Fort Smith</i> —New stock.....	123	.....	.....	5,000,000	.....	.....	.....	.....
1st M., ldr't (750,000 acs) s. fund (for \$3,000,000)	123	1875	1,000	2,650,000	7	I. & J.	Boston.	July 1, 1895
<i>Little Schuylkill</i> —Stock.....	31	.....	50	2,646,100	3½	J. & J.	Philadelphia Office.	Jan., 1879
1st mortgage, sinking fund, extended 1877.....	31	1877	500 &c.	492,000	7	A. & O.	do do	Oct., 1882
<i>Logansport, Crawfordsv. & S. W. of Ind.</i> —1st mort., g.	92	1870	100 &c.	1,500,000	8 g.	Q.—F.	N. Y., Jones & Schuyler.	Aug., 1900
<i>Long Island</i> —Stock.....	158	.....	50	3,300,000	.....	.....	Company's Office.	1873
1st mortgage, extension.....	.....	1860	500	175,000	7	F. & A.	N. Y., St. Nicholas N. Bk.	1890
1st mortgage, Glencove Br.....	.....	1864	.....	150,000	6	M. & N.	do do	1884
1st mortgage, main.....	95	1868	500	1,121,500	7	M. & N.	do do	July, 1898
2d mort. for floating debt.....	158	1879	.....	(?)	.....	.....	.....	.....
Newtown & Flushing, guar.....	4	1873	500	106,500	7	M. & N.	N. Y., St. Nicholas N. Bk.	May, 1903
New York & Rockaway, guar.....	10	1871	500	250,000	7	A. & O.	do do	April, 1901
Smithtown & Port Jefferson.....	19	1871	500	600,000	7	M. & S.	Drexel, Morgan & Co.	Sept., 1901
<i>Louisv. Cin. & Lex.</i> —Louisv. l'n (to Louisv. & Frankf.)	65	1851	1,000	100,000	6	J. & J.	N. Y., Bank of America.	Jan., 1881
Louisville Cincinnati & Lexington, 1st mort.....	175	1867	1,000	3,000,000	7	J. & J.	do do	Jan., 1897
New mortgage, coupon, for \$1,000,000.....	175	1877	100 &c.	275,300	7	A. & O.	do do	1907
<i>Louisville & Nashville</i> —Stock.....	737	.....	100	9,003,218	1½	F. & A.	Louisville.	Feb. 10, 1879
Louisville loan, main stem (no mortgage).....	.....	.....	.....	849,000	6	A. & O.	N. Y., Drexel, M. & Co.	1886 & 1887
Lebanon branch, Louisville loan.....	.....	1856	1,000	225,000	6	Various	do do	1886
Lebanon branch, 1st mortgage.....	.....	1863	1,000	77,000	7	M. & N.	Louisville.	Nov., 1880-'85
do extension, Louisville loan.....	.....	1863	1,000	333,000	6	A. & O.	do do	Oct. 15, 1893
Cecilian Branch, 1st mortgage.....	46	1877	.....	1,000,000	7	M. & S.	New York.	Mar. 1, 1907
Consolidated 1st mortgage for \$8,000,000.....	392	1868	1,000	7,070,000	7	A. & O.	N. Y., Drexel, M. & Co.	April, 1898
2d mortgage bonds, gold, coup.....	392	1873	1,000	2,000,000	7 g.	M. & N.	New York.	Nov. 1, 1882
Memphis & Ohio, 1st mort., sterling, guar.....	130	1871	\$200	3,500,000	7	J. & D.	London, Baring Bros.	Dec., 1901
Memphis & Clarksville br., 1st mort., sterling.....	83	1872	\$200	2,304,720	6 g.	F. & A.	do do	Aug., 1902
<i>Lykens Valley</i> —Stock.....	20	.....	100	600,000	2½	Q.—F.	Philadelphia.	Feb., 1879
<i>Macon & Augusta</i> —1st mortgage.....	77	1867	1,000	400,000	7	J. & J.	N. Y., M. K. Jesup, P. & Co.	1887
2d mort., endorsed by Georgia Railroad.....	77	1869	1,000	370,000	7	J. & J.	do do	1879
<i>Madison & Portage</i> —1st mort., gold.....	39	1870	1,000	600,000	7 g.	A. & O.	New York.	Oct., 1890
<i>Mahoning Coal</i> —1st mortgage, coupon.....	43	1872	1,000	1,480,000	7	J. & J.	N. York, Union Trust Co.	Jan., 1902
<i>Manchester & Lawrence</i> —Stock.....	26	.....	100	1,000,000	5	M. & N.	Manchester and Bosten.	May 1, 1879
<i>Maine Central</i> —Stock.....	355	.....	100	3,620,120	.....	.....	.....	.....
1st mortgage, consolidated.....	355	1872	100 &c.	3,903,300	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, 1st mort., extended.....	72	1863	100	217,300	6	A. & O.	Portland, Me.	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
<i>Mansfield & Framingham</i> —1st mortgage.....	22	1869	.....	300,000	7	J. & J.	Boston, Bost. Nat. Bank.	July 1, 1899
<i>Marietta & Cincinnati</i> —1st mortgage, dollar.....	188	1861	.....	2,450,000	7	F. & A.	Balt., R. Garret & Sons.	Aug. 1, 1891
1st mortgage, sterling.....	188	1861	.....	1,050,000	7 g.	F. & A.	London.	Aug. 1, 1891
2d mortgage.....	.....	1866	.....	2,500,000	7	M. & N.	Balt., R. Garret & Sons.	May 1, 1896
3d mortgage.....	.....	1870	.....	3,000,000	8	J. & J.	do do	July 1, 1890
4th mortgage.....	.....	1873	.....	4,000,000	8	A. & O.	do do	April, 1908
Scioto & Hocking Valley RR., 1st mortgage.....	.....	1866	.....	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	Jan., 1879
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 RR., stock.....	5½	.....	.....	1,243,400	4	M. & N.	do do	May 1, 1879
do do 1st mortgage.....	.....	.....	.....	750,000	7	J. & J.	do do	Jan. 1, 1900
<i>Marquette, H. & O.</i> —1st mort., l'd gr., M. & O., coup.	50	1872	1,000	1,760,000	8	J. & D.	N. Y., Company's office.	June 1, 1892
New mortgage.....	109	1878	1,000	2,482,000	6	M. & S.	New York, City Bank.	Mar. 1, 1908
<i>Memphis & Charleston</i> —stock.....	292	.....	25	5,312,725	.....	.....	.....	.....
1st mortgage, Ala. & Miss. Div., convertible.....	181	1854	.....	1,264,000	7	M. & N.	N. Y., R. T. Wilson & Co.	May 1, 1880
2d mortgage.....	272	1867	.....	1,000,000	7	J. & J.	do do	Jan. 1, 1885
Consol. M., g. (\$1,400,000 1st M. on 91 in. in Tenn.)	292	1877	1,000	1,951,000	7 g.	J. & J.	do do	Jan. 1, 1916
<i>Memphis & Little Rk.</i> —1st M. (paid \$50,000 yearly)	133	1877	1,000	250,000	10	M. & N.	N. Y., H. Talmadge & Co.	Yearly—'79-'83
General mort., land grant, (s. f. \$10,000 after '82)	133	1877	250 &c.	2,600,000	4	Janu'y	do do	July, 1907
<i>Metropolitan</i> (Elevated N. Y. City)—Stock.....	.....	.....	.....	3,155,000	.....	.....	.....	.....
1st mortgage, \$ or £.....	6½	1878	1,000	3,000,000	6 g.	J. & J.	N. Y., Central Trust Co.	July, 1908
2d mortgage, income.....	6½	1878	.....	4,500,000	7	.....	.....	.....
<i>Michigan Central</i> —stock.....	800	.....	.....	18,738,204	2	J. & J.	Grand Central, Office.	Feb. 1, 1879
1st mortgage, convertible, sinking fund.....	284	.....	1,000	1,501,000	8	A. & O.	N. Y., Union Trust Co.	Oct. 1, 1882
1st mortgage, convertible.....	284	.....	1,000	556,000	8	A. & O.	do do	Oct. 1, 1882

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

Lehigh Val.—This company's earnings are chiefly from anthracite coal. The gross income from all sources, in 1877-8, was \$6,186,021; net \$3,721,091. The Co.'s report gives no general balance sheet, nor the cost or value of its miscellaneous investments. Of the E. & Amboy mort., \$5,000,000 have been issued to L. V. Company. A comparative statement for three years is as follows:

	1875-6.	1876-7.	1877-8.
*Coal (tons) moved.....	3,951,513	4,362,124	3,144,616
Gross income.....	\$7,049,646	\$7,103,218	\$5,186,021
Operating expenses.....	3,842,750	3,162,822	2,454,926

Net income.....	\$3,206,896	\$3,937,396	\$3,731,094
Capital stock.....	27,228,920	27,228,855	27,228,855
Funded debt.....	24,186,000	24,301,000	24,08,000
Floating debt.....	460,208	635,813	686,843

* Anthracite. (V. 24, p. 110; V. 25, p. 233; V. 26, p. 67, 340; V. 28, p. 95.)

Little Miami.—This company leases the Columbus & Xenia, and both are leased to Pittsburg, Cincinnati & St. Louis, guaranteed by Penn. RR., lessees assuming interest payment on bonds and 8 per cent on stock. Net earnings, 1878, (L. M. & C. & X.) \$275,177. (V. 24, p. 420; V. 25, p. 378.)

Little Rock & Fort Smith.—Foreclosed Dec 10, 1874. Re-organized and stock issued for old bonds. Land grant about 1,000,000 acres. Land notes on standing, \$383,201. Net receipts, 1877, \$114,126. (V. 25, p. 63; V. 26, p. 549; V. 28, p. 401.)

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. 22, p. 63; V. 23, p. 428; V. 28, p. 120.)

Long Island.—Gross earnings, year ending Sept. 30, 1878, \$1,497,914; net earnings, \$497,895. This

company leased the Flushing North Shore & Central, and the Southern of Long Island, and afterward went into Receiver's hands October, 1877. (V. 25, p. 334, 432, 510; V. 26, p. 290, 392; V. 28, p. 17, 224, 453.)

Louisville, Cincinnati & Lexington.—Sold in foreclosure Oct. 1, '77, for \$731,000, to 2d mort. bondholders, subject to above liens. New co. organized with \$2,100,000 stock. (V. 25, p. 16, 335, 356, 433, 513; V. 27, p. 302; V. 28, p. 41.)

Louisville & Nashville.—In 1877-8 gross earnings were \$5,607,598, and net \$2,344,242; surplus above interest, \$634,391. Nashv. & Dec. is leased, and liabilities for the S. & N. Ala. are assumed. Purchased Evansv. Hend. & Nashv. May, 1879. (V. 26, p. 142, 633; V. 27, p. 68, 354, 462, 536; V. 28, p. 428, 477.)

Lykens Valley.—Leased to Summit Branch Railroad at \$62,500 per annum. (V. 25, p. 113.)

Macon & Augusta.—Leased and operated by the Georgia Railroad, which guarantees all the bonds except \$100,000 of first mortgage. Gross earnings, 1877-8, \$99,787; expenses, \$104,607. To be foreclosed. (V. 26, p. 463; V. 25, p. 252.)

Madison & Portage.—Controlled by Chic. Mil. & St. Paul. Gross earnings, 1876, \$31,896. (V. 26, p. 453.)

Mahoning Coal.—This coal road runs from Andover, O., to Youngstown, O., and is leased to the Lake Shore & M. S. for 25 years from May, 1873, at 40 per cent of gross earnings.

Manchester & Lawrence.—Formerly operated with the Concord RR. as one line. Net earnings 1877-8, \$100,458 against \$100,435 in 1876-7. (V. 25, p. 39; V. 27, p. 66.)

Maine Central.—The total earnings for the year 1878 were \$1,440,661; operating expenses, \$841,704; net earnings, \$599,956, against \$651,693 in 1877. (V. 26, p. 341; V. 28, p. 325.)

Mansfield & Framingham.—Leased to Boston, Clinton & Fitchburg, at 25 per cent of gross earnings. Consolidation made June, 1875. (V. 20, p. 615.)

Marietta & Cincinnati.—Capital stock is \$14,000,000. Gross earnings for 1876 (last published) were \$1,637,052; net earnings, \$345,181. Default was made in 1877 and a receiver was appointed in suit to foreclose the 4th mortgage, which is nearly all held by B. It. & O. R. R. Co. For coupons overdue on each mortgage see V. 28, p. 41. (V. 25, p. 308, 335, 59; V. 26, p. 216, 342, 496; V. 28, p. 401, 452.)

Marquette, Houghton & Ontonagon.—Interest was in default and new bonds were issued, as above, in place of old. The stock is \$2,066,600 common, and \$2,259,026 preferred. Gross earnings, 1-78, \$566,452; net, \$49,181. Lands amount to 425,000 acres, chiefly timber and mineral. (V. 28, p. 222.)

Memphis & Charleston.—This road was leased in June, 1877, to the E. Tenn. Va. & Ga. RR. Co. for net earnings. See full account in V. 26, p. 115. Of the new consol. mortgage \$1,400,000 is secured by old Tenn. State lien for \$1,731,906, assigned to a trustee, and enough is reserved to take up 1st and 2d mortgages. Net earnings year ending June 30, 1878, \$337,030. (V. 26, p. 115; V. 28, p. 241.)

Memphis & Little Rock.—Sold April 28, 1877, and reorganized. Gross earnings, 1877, \$492,107; expenses, reconstruction, &c., \$147,637. The land grant is about 1,010,000 acres. The general mortgage pays 8 per cent after 1882.

Metropolitan (N. Y. City).—This is the elevated road formerly known as the "Gilbert." Earnings, June 5, '88, to Jan. 1, 1879, \$634,759; net, \$349,029. (V. 27, p. 143, 627; V. 28, p. 42, 112, 253, 327, 526.)

Michigan Central.—The fiscal year ends with December 31. For the year 1878 gross earnings were \$6,872,094 on main line and branches; net income over interest, &c., \$2,504,855. The Jackson, Lansing & Sag. debt is assumed by Mich. Cent., which also pays \$70,000 per year on the stock, one-

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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.
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.		
<i>Michigan Central—(Continued)—</i>							
Consolidated mortgage (for \$10,000,000).....	284	1872	\$1,000	\$3,000,000	7	M. & N. N. Y., Union Trust Co.	May 1, 1902
Michigan 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	556,000	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.....	84	1866	1,000	1,000,000	8	J. & J. do do	July 1, 1886
do do 2d mort., guar.....	84	1869	1,000	500,000	8	M. & S. do do	July 1, 1879
do do stock, guar.....			100	491,200	2½	J. & J. do do	Jan., 1879
Detroit & Bay City 1st mortgage, endorsed.....	118	1872		424,000	8	M. & N. do do	May 1, 1902-3
do do mortgage (not guar M.C.).....	118	1872		1,906,000	8	M. & N. do do	1902
Jackson, Lansing & Saginaw 1st mort. } coup.	116	1865	1,000	1,094,000	8	J. & J. do do	July 1, 1885
do 1st mort. (N. of Win.), conv. } may		1870	1,000	613,000	8	M. & N. do do	May 1, 1890
do Cons. m. on whole line (300m.) } ber'g	236	1871	1,000	1,943,000	8	M. & S. do do	Sept. 1, 1891
<i>Milwaukee & Northern—1st mortgage.</i>	126	1870	50 &c	2,134,000	8	J. & D. N.Y., Merch. Exc. N.Bk.	Dec., 1901
<i>Milwaukee, Lake Shore & Western—1st m., gold.</i>	127	1875	1,000	750,000	7	J. & D. N. Y., S. S. Sands & Co.	June 1, 1895
<i>Mine Hill & Schuylkill Haven—stock.</i>	140		50	3,969,600	3½	J. & J. Philadelphia, P. & R. Co.	Jan., 1879
<i>Minneapolis & St. L.—1st M., Min. to Sioux C. Junc.</i>	27	1877	1,000	455,000	7 g.	J. & J. N.Y., Continental N.Bk.	Jan. 1, 1907
1st mortgage, Sioux City Junc. to Iowa line.....	93	1877	500 &c.	1,100,000	7 g.	J. & D. do do	Feb. 1, 1927
1st mortg., Minneapolis to White B. Lake, guar.....	15	1877	1,000	280,000	7 g.	M. & N. do do	Jan. 1, 1907
<i>Mississippi & Tennessee—1st mortgage, series "A."</i>	100	1877	1,000	1,000,000	8	A. & O. N. Y., Imp. & Trad. Bk.	April 1, 1902
1st mortgage, series "B," (a second lien).....	100	1877	1,000	1,100,000	8	J. & J. do do	July 1, 1902
<i>Missouri, Kansas & Texas—stock.</i>	786		100	21,405,000			
1st m., gold, sink. fund, on road and land (U.P.S.Br)	182	1868	1,000	2,433,000	6 g.	J. & J. N. Y., Union Trust Co.	Jan., 1899
1st mortgage, gold (Tebo. & Neosho).....	100	1870	1,000	349,000	7 g.	J. & J. do do	June, 1903
Consolidated mortgage, gold, on road and land.....	786	1871-3	1,000	14,752,000	7 g.	J. & J. do do	1904-1906
2d mortgage, income, (for \$10,000,000).....	786	1876	500 &c.	6,068,600	6 g.	A. & O. do do	April 19, 1911
Booneville Bridge bonds, gold, guar.....		1873	1,000	1,000,000	6 g.	M. & N. do do	May 1, 1906
Hannibal & Central Missouri, 1st mortgage.....	70	1870	1,000	800,000	8 g.	M. & N. do do	May, 1890
<i>Missouri Pacific—Stock.</i>	299		100	800,000	8 g.		
1st mortgage, gold.....	283	1868	1,000	7,000,000		F. & A. N. Y., Company's Office.	Aug., 1883
2d mortgage (sinking fund \$50,000 per annum).....	283	1871	1,000	2,600,000		J. & J. do do	July, 1891
Real estate (depot) bonds.....		1872	500 &c.	80,076,000	8	M. & N. do do	May 1, 1892
Debt to St. Louis County (no bonds).....				72,870,000		month'y St. Louis.	Feb., 1885
3d mortgage.....	299	1876	1,000	4,510,000	7	M. & N. N. Y., Company's Office.	
Carondelet Branch, 1st mortgage.....	15½	1873	1,000	250,000	6 g.	A. & O. New York.	Oct. 1, 1893
<i>Mobile & Girard—2d mort., end. by Cent. Ga. RR.</i>	85	1869	1,000	300,000	4	J. & J. N. Y., Nat. City Bank.	Jan., 1889
3d mortg. bonds issued to Central R. R. Ga.....		1877		800,000			
<i>Mobile & Montg.—Stock, (Authorized \$3,022,517.)</i>	186		100	2,794,800	2½		Feb. 4, 1879
<i>Mobile & Ohio—Stock.</i>	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	5,643,000	6 g.	M. & N. New York and London.	Nov. 1, 1883
Interest bonds.....			100 &c.	1,517,300	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.	1,451,207	8	March do	1877-1882
New mortgage.....							
<i>Montclair & G. Lake.—1st mort. (\$700,000).</i>	40	1875	100 &c.	700,000	7	F. & A. New York, Co.'s Office.	
2d mort. (issued for old firsts).....			100 &c.	1,800,000	7	M. & S. do do	
<i>Monticello & Port Jervis—1st mortgage.</i>	23	1870	1,000	500,000	7 g.	Q-J. N. Y., Union Trust Co.	1890
<i>Morris & Essex—stock.</i>	137		50	15,000,000	3½	J. & J. N. Y., Del., Lack & W.	Jan. 2, 1879
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.....		var'us	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	5,050,000	7	J. & D. do do	June 1, 1915
Special real estate mortgage.....				1,025,000	7		
<i>Nashville, Chattanooga & St. Louis—stock.</i>	345		25	6,560,295	1½	A. & O. New York & Nashville.	Oct. 1, 1878
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. do do	
New 1st mort. (for \$6,800,000) coup.....	340	1873	1,000	4,700,000	7	J. & J. N. Y., V. K. Stevenson.	July 1, 1913
Bonds of N. C. & St. L., 1st mort. on two branches	75	1877	1,000	320,000	6	J. & J. do do	Jan. 1, 1917
do do 1st mort. on Tenn. & Pac.....	30	1877	1,000	300,000	6	J. & J. do do	Jan. 1, 1917
<i>Nashville & Decatur—Stock, guar'd 6 p. c. by L. & N.</i>	122			1,512,000	3	J. & D. do do	Dec., 1878
1st mort. guar. s. f.....	122	1870	1,000	1,837,000	7	J. & J. N. Y., Drexel, M. & Co.	July 1, 1900
2d mortgage.....	122	1867	500	206,000	6 g.	A. & O. Nashville, Co.'s Office.	Oct., 1887
<i>Nashua & Lowell—Stock.</i>	54		100	800,000	3	M. & N. Boston & Nashua.	May 1, 1879
Bonds for freight depot (gold).....		1873		200,000	6 g.	F. & A. Boston.	Aug. 1, 1893
<i>Naugatuck—Stock.</i>	57		100	2,000,000	5	J. & J. Bridgeport, Conn.	Jan. 15, 1879
<i>Nebraska—Consol. mort., guar.</i>	133	1877	1,000	1,336,000	7	A. & O. Boston.	Oct. 1, 1896
<i>Nesquehoning Valley—Stock.</i>	16½		50	1,300,000	5	M. & S. Philadelphia, Co.'s office	Mar. 1, 1879
<i>Newark, Somerset & Stralston, O.—1st mortgage.</i>	44	1869	500 &c.	800,000	7 g.	M. & N. N. Y., Union Trust Co.	Nov. 1, 1889
<i>Newcastle & Beaver Valley—Stock.</i>	15		50	605,000	(?)	Q-J. Newcastle, Penn.	April, 1879
<i>New Haven & Derby—1st & 2d mortgages.</i>	13	68 & 70	500 &c.	525,000	7	Various N. Haven, E.S. Scranton	1898 to 1900

third of which it owns; the proceeds of J. L. & S. lands go to pay bonds. (V. 26, p. 549.) Interest was passed on the Detroit & Bay City bonds, not guaranteed, Nov., 1875. D. & B. C. net earnings in 1877 were \$97,241. (V. 26, p. 417, 54, 653; V. 27, p. 645; V. 28, p. 473.)

Milwaukee & Northern.—Two coupons were paid in stock, but cash payment was resumed in July, 1876. It is leased to Wisconsin Central. (V. 26, p. 453.)

Milwaukee, Lake Shore & Western.—Sold in foreclosure for \$2,509,788, Dec. 10, 1875, and purchased by bondholders, who made this new first mortgage for \$750,000. Gross earnings 1876-7, \$213,930; net, \$50,418. (V. 25, p. 308; V. 27, p. 252, 357.)

Mine Hill & Schuylkill Haven.—Leased to Philadelphia & Reading, May 1864, for 999 years; 7 per cent dividends on stock.

Minneapolis & St. Louis.—This road was completed in 1877. The bonds of the \$1,100,000 mortgage, numbered from 1,101 to 1,410, for \$50 each, (\$150,000 in all) are guaranteed by the Burl. C. R. & Northern Railroad. The bonds on the 15 miles were issued by the Minneapolis & Duluth RR.

Mississippi & Tennessee.—Gross earnings 1877-8, \$373,780; net, \$174,934, against \$212,768 in 1876-7. The debt is consolidated as above. Floating debt Sept. 30, 1878, \$106,730, an increase of \$31,532. (V. 25, p. 154, 617; V. 26, p. 39; V. 23, p. 95.)

Missouri, Kansas & Texas.—Latest report, V. 28, p. 298. Gross earnings 1878, \$2,931,681; net, \$471,958, against \$1,043,664 in 1877 and \$1,371,883 in 1876. Annual interest charge now (under adjustment) is \$776,398, gold. The M. K. & T. bonds and U. P. S. Br. bonds draw 5 per cent in 1879-81, but coupons on the consol. mort. are unpaid since Feb., 1878. Land grant is about 4,565,142 acres. (V. 26, p. 365, 392, 470, 521, 548, 625, 653; V. 27, p. 426, 514, 603, 653; V. 23, p. 143, 173, 298.)

Missouri Pacific.—Gross earnings in 1877, \$3,934,442; operating expenses, \$2,324,355; net \$1,660,086. Reorganized after the sale of the road under 3d mortgage, Sept. 6, 1876, for \$3,000,000. Default was made on Carondelet Branch bonds, October 1, 1877, and compromise bonds at 50 per cent were offered January, 1878. (V. 26, p. 44; V. 27, p. 68; V. 23, p. 18.)

Mobile & Girard.—The Central Railroad of Georgia endorses these bonds, and holds the 4 per cent mortgage bonds for advances made. (V. 23, p. 549; V. 24, p. 542; V. 27, p. 434.)

Mobile & Montgomery.—Sold in foreclosure, November, 1874, and stock issued to old bondholders. Old mortgage debt yet out, \$275,000. Gross earnings, 1876, \$680,163; net, \$258,290. (V. 26, p. 418; V. 25, p. 327.)

Mobile & Ohio.—Plan of adjustment (see V. 23, p. 451). Gross earnings year ending Aug. 1, 1878, \$2,038,540; net, over all expenses, \$376,321. (V. 26, p. 166, 256, 344, 496, 653; V. 27, p. 330, 487.)

Montclair & Greenwood Lake.—Re-organization of old Montclair road sold in foreclosure. Road sold again Oct. 12, 1874. (V. 26, p. 67, 600, 625, 653; V. 27, p. 16, 68, 95, 172, 192, 228, 252, 303, 357, 383, 431, 463, 539, 633, 652.)

Monticello & Port Jervis.—Defaulted in 1873. Sold July 7, 1875. (V. 20, p. 359, 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. Net earnings of the road in 1877-78, \$782,323. (V. 26, p. 191; V. 23, p. 451.)

Nash., Chatt. & St. L.—Gross earnings of 1877-8, \$1,871,808; expenses, \$1,070,270; net earnings, \$801,538. The following payments were made in addition to the operating expenses:

Interest on bonded debt for the year.....\$452,400
Interest on floating debt and exchange..... 14,887
Taxes..... 23,534
Two dividends of 1½ per cent. each..... 181,505
Cost of steel over iron rails..... 32,397
Cost of extra ties used in laying 32 miles steel rail, 600 to mile extra..... 5,100
Cost of iron bridges..... 30,111
25 Nash. & N. W. bonds, due July, 1878... 25,000
Minor items..... 25,412

Total.....\$740,744
The debt to United States and bonds endorsed by Tennessee are secured by deposit of 1st mort. bonds. (V. 25, p. 357, 476, 482; V. 26, p. 633; V. 27, p. 146, 275.)

Nashville & Decatur.—Leased May 4, 1871, to Louisville & Nashville Co. for thirty years, lease guaranteeing interest on bonds, and 6 per cent yearly on stock.

Nashua & Lowell.—Net receipts in 1877-8, \$96,759. Notes out are \$225,000. (V. 24, p. 564; V. 26, p. 624.)

Naugatuck.—Net earnings 1877-8, \$197,170. (V. 25, p. 616; V. 27, p. 566.)

Nebraska.—Formerly Midland Pacific. The old bonds were to be exchanged for these guar. by the Bur. & Mo. in Neb., to which the Nebraska road is leased. See V. 25, p. 335, 641.

Nesquehoning Valley.—Leased to the Lehigh Coal & Navigation Co. at a yearly rental of 10 per cent dividend on the capital stock.

Newark Somerset & Stralston.—Leased to Sandusky Mansfield & Newark. Guaranteed by Balt. & Ohio.

New Castle & Beaver Valley.—Leased to Pittsburgh, Fort Wayne & Chicago, and lease transferred to Penn. Company. In 1878 paid 24 per cent dividends.

New Haven & Derby.—Net earnings 1876-7, \$46,473. New Haven city guarantees the \$225,000 2d m. bonds.

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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.	
New Haven & Northamp. (canal RR.)—Stock.....	100	.....	\$100	\$2,460,000	3	.....	New Haven.	Oct., 1873
Mortgage bonds, coupon.....	92	1869	1,000	1,296,000	7	J. & J.	do	Jan., 1899
Bonds convertible, tax free, coupon.....	.....	.....	1,000	885,000	6	A. & O.	do	April '80 & '82
Holyoke & W. leased, 1st M. (\$60,000 6½, '98 guar.)	10	1870	1,000	260,000	6 & 7	A. & O.	do	April 1, '91 & '98
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	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.	In default.	Nov. 1, 1889
New London Northern —Stock.....	100	.....	100	1,500,000	11½	Q.—J.	New London, Office.	April 1, 1879
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.	387,500	7	J. & D.	do	July, 1892
N. O. & Mobile —1st mortgage.....	140	1871	1,000	4,000,000	8 or 7 g.	J. & J.	New York, Co.'s Office.	Jan. 1, 1915
N. Y. City & Northern —1st mortgage.....	.....	1878	500 &c.	1,800,000	7	M. & N.	New York.	May, 1908
N. Y. & Canada —1st M., sterling, guar. D. & H. Can.	112	1874	£100 &c.	4,000,000	6 g.	M. & N.	London, Baring Bros.	May 1, 1904
New York Central & Hudson River —Stock.....	1,000	.....	100	89,428,300	2	Q.—J.	N. Y., Gr. Central Depot.	April 15, 1879
Premium bonds..... (N. Y. Central)	.....	1853	500 &c.	6,632,900	6	M. & N.	do	May 1, 1883
Bonds, B. & N. F. stockholders do.....	.....	1854	500 &c.	74,500	6	M. & N.	do	May 1, 1883
Bonds railroad stock do.....	.....	1853	1,000	592,000	6	M. & N.	do	May 1, 1883
Bonds real estate do.....	.....	.....	1,000	162,000	6	M. & N.	do	May 1, 1883
Renewal bonds.....	.....	1854	1,000	2,391,000	6	J. & D.	do	Dec. 15, 1887
2d mortgage, sinking fund (Hudson River).....	.....	.....	.....	1,794,000	7	J. & D.	do	June, 1885
New mortgage { \$30,000,000 } coupon or regis- { £2,000,000 } tered.....	840	1873	1,000	18,465,000	7	J. & J.	do	Jan. 1, 1903
N. Y. City Elevated —Stock.....	.....	.....	100	6,500,000	5	J. & J.	London.	Jan. 1, 1903
1st mortgage (for \$12,000,000) \$ or £.....	15	1876	1,000	8,500,000	7 or 6 g.	J. & J.	New York.	May 1, 1879
New York & Harlem —Common stock.....	132	.....	50	7,500,000	3 ex.	J. & J.	N. Y., Gr. Central Depot.	Jan. 1, 1906
Preferred stock.....	.....	.....	50	1,550,000	3 ex.	J. & J.	do	April 1, 1879
Consol. mort., coup. or reg., (for \$12,000,000).....	132	1872	1,000	10,500,000	7	M. & N.	do	April 1, 1879
Sinking fund.....	.....	1861	500 &c.	107,704	7	J. & J.	do	May, 1900
N. Y. Lake Erie & West —Stock, com., assented.....	.....	.....	100	77,107,700	.....	.....	.....	Jan. 1, 1881
Preferred stock, assented.....	.....	.....	100	8,146,700	.....	.....	.....	.....
1st mortgage (extended in 1867 to 1897).....	.....	.....	1,000	2,483,000	7	M. & N.	N. Y., Co.'s office.	May 1, 1897
2d mortgage, convertible (extended to 1879).....	.....	.....	1,000	2,174,000	7	M. & S.	do	Sept. 1, 1879
3d mortgage.....	.....	.....	1,000	4,852,000	7	M. & S.	do	Mar. 1, 1883
4th mortgage, convertible.....	.....	.....	1,000	2,937,000	7	A. & O.	do	Oct. 1, 1880
5th mortgage, convertible.....	.....	.....	500 &c.	709,500	7	J. & D.	do	June 1, 1888
Buffalo Branch Bonds.....	.....	1861	100 &c.	182,600	7	J. & J.	do	July 1, 1891
Long Dock Co. mortgage.....	.....	1863	1,000	3,000,000	7	J. & D.	do	Jan., 1893
1st consolidated mortgage, gold.....	459	1870	1,000	16,533,714	7 g.	M. & S.	New York and London.	Sept. 1, 1920
do do funded coupon bonds.....	.....	1878	500 &c.	3,718,100	7 g.	M. & S.	do	Sept. 1, 1920
N. Y. L. E. & W. , new mort., gold, 1st lie.....	.....	1878	1,000	(1)	6 g.	M. & N.	do	Dec. 1, 1908
do do do 2d consol.....	.....	1878	500 &c.	25,000,000	6 g.	J. & D.	do	Dec. 1, 1909
do do do do fund. coup.....	.....	1878	500 &c.	8,597,000	5 g.	J. & D.	do	Dec. 1, 1909
do income bonds (non-cumulative).....	.....	1879	.....	508,000	6 g.	J. & D.	do	June 1, 1977
N. Y. & New England (Bost., Hartf. & Erie)—Stock.....	139	.....	.....	5,941,000	.....	.....	.....	.....
1st mortgages, old.....	86	1864	.....	923,000	7	M. & S.	Boston.	1884
1st mortgage, new.....	139	1876	1,000	4,388,000	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. 2, 1879
Harlem & Portchester, 1st mortgage guaranteed.....	124	1873	.....	2,000,000	6 & 7	J. & J.	do	1903
N. Y. & Oswego Midland —1st mortgage, gold.....	334	1869	100 &c.	8,000,000	7 g.	J. & J.	In default.	July 1, 1894
N. Y., Prov. & Boston —(Stonington)—Stock.....	62	.....	100	3,000,000	2	Q.—J.	N. Y., M. Morgan's Sons.	May 10, 1879
Extension mortgage.....	12	1860	1,000	50,000	6	M. & N.	do	May 1, 1880
First mortgage.....	50	1869	1,000	1,000,000	7	J. & J.	do	July 1, 1899
North Carolina —Stock, common.....	223	.....	100	3,000,000	3	M. & S.	Company Shops, N. C.	Mar. 15, 1879
Preferred stock.....	223	.....	100	1,000,000	3	M. & S.	do	Mar. 15, 1879
Mortgage bonds.....	223	'67-'68	500	210,000	8	M. & N.	do	Nov., 1888
Northeastern (S. C.)—Stock, common.....	102	.....	50	899,350	.....	.....	.....	.....
Pref. stock (8 per cent) exchangeable for 2d mort.....	102	.....	50	88,000	4	M. & N.	.....	.....
1st mortgage, new.....	102	1869	500	820,000	8	M. & S.	Charleston.	Sept. 1, 1899
2d mortgage, new.....	102	1869	500	234,000	8	M. & S.	do	Sept. 1, 1899
North Pennsylvania —Stock, guar.....	58	.....	50	3,978,150	2 s.	Q.—F.	Philadelphia Office.	Aug., 1879
1st mortgage.....	56	.....	500 &c.	1,930,500	6	J. & J.	do	Jan. 1, 1885
2d mortgage.....	56	.....	500 &c.	1,500,000	7	M. & N.	do	May 1, 1896
General mortgage bonds.....	.....	.....	.....	2,569,500	7	J. & J.	do	1903
Northern Central —Stock.....	317	.....	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
Consol. mortgage, gold, s. fund, coup., \$ or £.....	138	'74-'75	1,000	4,473,000	6 g.	J. & J.	London & Baltimore.	July 1, 1904
2d general mort., "A," coupon.....	138	1876	1,000	3,000,000	5	J. & J.	Baltimore, 1st Nat. Bk.	Jan. 1, 1926
do "B," coupon, convertible.....	138	1876	1,000	1,000,000	6	J. & J.	do	Jan. 1, 1926
Northern, N. H. —Stock.....	82½	.....	100	3,068,400	2½	J. & D.	Boston, Office.	June 2, 1879
Northern of New Jersey —Stock.....	21	.....	.....	1,000,000	2½	.....	.....	In 1878
1st mortgage, extended.....	21	1878	.....	400,000	6	J. & J.	J. City, Hudson Co. B'k.	July, 1888
Northern Pacific —New preferred stock.....	550	.....	100	43,011,267	.....	.....	.....	.....
New land grant bonds.....	.....	1879	.....	2,000,000	6	.....	.....	.....

New Haven & Northampton.—Gross earnings, 1877-8, \$548,199; operating expenses, \$322,879. (V. 26, p. 17; V. 28, p. 40, 401.)

New Jersey Midland.—Defaulted after the panic of 1873 and the bondholders funded coupons, but default was again made, and receiver appointed. Net earnings 1878, \$122,406. (V. 26, p. 142, 290; V. 27, p. 652; V. 28, p. 326.)

New Jersey & New York.—Consolidation of the Hackensack & N. Y. and Hackensack Extension. The old bonds are about \$300,000. Hackensack branch sold May, 1878. (V. 24, p. 136, 158, 249, 299, 321; V. 25, p. 255.)

New Jersey Southern.—Sold in foreclosure March 31, for \$753,000, to bondholders. (V. 28, p. 146, 173, 352.)

New London Northern.—Operated under lease till 1891 by Vermont Central for \$150,000 a year. Net earnings of road in 1877-8, \$170,431. (V. 27, p. 537.)

New Orleans, Mobile & Texas.—The Western Division was sold Nov. 18, 1874, and the East. Div. is operated by the mort. trustees. Int. in default since 1872. Gross earnings, 1877, \$30,010; net, \$390,635; and less extraordinary expenses, \$158,450. (V. 26, p. 341, 292, 575.)

N. Y. City & Northern.—A re-organization of N. Y. & Boston. (V. 27, p. 172.)

New York & Canada.—The bonds are guaranteed by the Delaware & Hudson Canal Co. (V. 25, p. 615; V. 27, p. 602.)

New York Central & Hudson River.—The mortgage loan for \$40,000,000 was to retire prior debt, and the balance for third and fourth track, &c. The Harlem RR. was leased April, 1873. The following is a comparison of earnings, &c., for five years:

	Gross Receipts.	Net Receipts.	Funded Debt.	Cost of r'd & equip't.
1877-8.	\$23,910,555	\$12,774,578	\$40,433,233	\$99,891,095
1876-7.	26,579,085	11,632,924	40,235,445	99,142,408
1875-6.	29,046,588	11,992,417	40,401,263	97,822,811
1874-5.	29,027,218	11,765,111	40,003,667	96,355,774
1873-4.	31,690,386	13,262,069	33,481,742	92,506,503

(V. 26, p. 315, 575; V. 27, p. 257, 652, 677.)

N. Y. City Elevated.—Bonds are payable after 1897 at 105. A 1st mort. of 1872 was cancelled. New bonds and stock offered in March, 1879, to amount of \$3,000,000. General statement V. 27, p. 280. (V. 26, p. 653; V. 27, p. 280, 400, 462; V. 28, p. 302, 526.)

New York & Harlem.—Leased to N. Y. 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, and extra dividends are made from profits of this line. (V. 28, p. 18.)

N. Y. Lake Erie & West (Erie).—Foreclosure of the Erie Railway took place April 24, 1878, under the second consolidated mortgage. The stocks and bonds above are not all issued yet, but are given as under the re-organization when perfected. The 1st consol. mortgage is ex coupon of Sept. 1879. The funded coupon bonds are secured by lien of consol. mortg. On the 2d consol., first coupon is payable June, 1880. The 2d funded coupon are 5 per cents till June, 1883, and after that 6. On the 2d and 2d funded coupon no foreclosure can take place till six coupons are in default. In fiscal year ending Sept. 31, 1878, net income applicable to interest was \$3,907,345. The interest charges each fiscal year will be: 1878-9, \$2,050,084; 1879-80, \$3,987,878; 1880-81, \$4,229,678, and about this sum afterward. The following comparison is for the fiscal years ending Sept. 30:

	Gross Earnings.	Net Income.	Interest, Rentals, &c.
1877-8	\$15,644,930	\$5,718,927	\$5,093,496
1876-7	14,708,889	4,636,717	5,937,801
1875-6	15,852,461	4,308,563	5,538,194
1874-5	16,876,858	4,698,615	6,351,781

(V. 27, p. 40, 173, 200, 281, 503, 358, 333, 409, 514, 539, 628, 649, 678; V. 28, p. 17, 67, 302, 522, 401, 477.)

N. Y. & N. England.—Formerly Bost. Hartf. & E. Conveyed to the new company in July, 1875. Net earnings, 1877-8, \$155,704. (V. 27, p. 304, 358, 409, 649; V. 28, p. 351, 28.)

New York New Haven & Hartford.—Net income over int. and all charges, 1877-8, \$1,554,489. (V. 25, p. 640; V. 26, p. 290; V. 27, p. 537; V. 28, p. 40.)

New York & Oswego Midland.—Foreclosure sale pending. Receivers' certificates have been issued to amount of \$1,352,551. Settlement is in progress, and a plan has been agreed to as reported in V. 28, p. 42. (V. 26, p. 290; V. 27, p. 383, 436, 462, 487, 539, 602, 652; V. 28, p. 18, 42, 277, 302.)

New York, Providence & Boston.—Annual report for fiscal year ending Sept. 1, 1878, showed net earnings \$395,115, against \$354,907 in 1876-7. (V. 25, p. 591; V. 27, p. 333, 626.)

North Carolina.—Leased September, 1871, to Richmond & Danville Railroad at \$200,000 per annum. Dividends of 6 p. c. are paid on stock, of which the State of No. Car. holds \$3,000,000. (V. 27, p. 406, 650.)

Northeastern, S. C.—Gross earnings in 1877-8, \$364,344; net, \$162,500. (V. 25, p. 617; V. 27, p. 650.)

North Pennsylvania.—Leased to Phila. & Reading for 990 years. Lessees pay int. and 6 p. c. on stock, 1879-1; 7 p. c. 1881-3; and 8 p. c. afterwards. Net receipts 1877-8 \$573,067. (V. 28, p. 503.)

Northern Central.—The annual report for 1878 shows gross earnings, \$3,723,456; expenses, \$2,004,497; net, \$1,718,959. The total net income in 1878 was \$1,510,383, of which \$1,485,555 was paid for interest and rentals, leaving a balance of \$24,828. Under the general mortgage of 1876, \$1,000,000 more may be issued, as series "C." (V. 24, p. 314; V. 28, p. 220.)

Northern, N. Hampshire.—Net income fiscal year 1878-9 was \$101,372. (V. 24, p. 541; V. 26, p. 546.)

Northern of N. Jersey.—Operated by Erie at 35 per cent of gross earnings. Gross earnings in 1877 were \$233,438; in 1878 about \$180,000. Bonds due in 1878 were paid or extended at 6 per cent interest. (V. 26, p. 600.)

Northern Pacific.—Sold in foreclosure Aug. 12, 1878, and pref. stock issued to bondholders till June 30, 1879, at the rate of \$1,400 for each \$1,000 bond. This stock is exchangeable for land at its par value. Common stock issued is \$13,555,500. (V. 26, p. 18, 445, 519; V. 27, p. 173, 200, 332, 355, 514, 628, 653; V. 28, p. 87, 146, 209.)

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.
Norwich & Worcester—Stock.	.....	.....	\$100	\$2,604,400	5	J. & J.	New England Trust Co.	Jan. 8, 1879
New bonds, coupon.	66	1877	1,000	400,000	6	M. & S.	Boston, N. E. Trust Co.	March 1, 1897
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	Apr. 1, 1878
Equipment bonds.	.....	1869	1,000	154,000	8	J. & J.	do	Jan., 1879
Sinking fund bonds.	.....	1870	1,000	392,000	8	M. & S.	do	Mar., 1890
Mortgage bonds for \$600,000 (sinking fund).	118	1877	.....	446,000	6	J. & J.	do	1897
Ohio & Mississippi—Stock, common.	393	.....	100	20,000,000	.....	.....	.....	.....
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
Old Colony—Stock.	269	.....	100	6,733,800	3	J. & J.	Boston, Office.	July 1, 1878
Bonds.	.....	1871	500 &c.	390,000	7	Various	do	1881
Bonds.	.....	1860	.....	150,000	6	A. & O.	do	Oct. 1, 1880
Bonds.	.....	1874	1,000	1,692,000	7	M. & S.	do	March 1, 1894
Bonds.	.....	1875	.....	500,000	6	J. & D.	do	June 1, 1895
Bonds.	.....	1876	.....	1,100,000	6	M. & S.	do	Sept. 1, 1896
Bonds.	.....	1877	.....	1,700,000	6	F. & A.	do	Aug. 1, 1897
Omaha & Northw.—Land gr. gold bds (for \$640,000)	40	1871	1,000	(?)	7-30 g.	J. & J.	N. Y., Kountze Bros.	Jan., 1901
Oregon & California—1st mortgage.	200	1870	.....	10,950,000	7 g.	A. & O.	Frankfort O. M.	April 1, 1890
Oswego & Rome—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
Oswego & Syracuse—Stock, 9 per cent guar.	35	.....	50	1,320,400	4½	F. & A.	N. Y., Del., L. & W. RR.	Feb., 1879
Mortgage bonds.	35	58&64	500 &c.	124,000	7	M. & N.	do do	1880 & 1885
Consol. mortgage (guar. D. L. & W.)	.....	1876	1,000	338,000	7	M. & S.	do do	1907
Paducah & Elizabethtown—1st mortgage.	186	1877	1,000	216,000	8	F. & A.	N. Y., Treasurer's Office.	Feb. 1, 1897
2d mortgage, income.	186	1877	1,000	1,200,000	7	April.	do do	Feb. 1, 1897
Panama—Stock.	47	.....	100	7,000,000	3	Q.-J.	New York, Office.	May 1, 1879
General mortgage, sterling, (£1,000,000).	47	1867	£200	3,877,808	7 g.	A. & O.	London.	1884, '89 & 97
Paris & Danville.—1st mortgage, gold, sinking fund	103	1873	1,000	2,500,000	7	J. & J.	New York, Office.	Jan. 1, 1903
Paris & Decatur, (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
Pekin, Lincoln & Decatur—1st mortgage.	67	1871	1,000	1,076,000	7	F. & A.	N. Y., T. W. & W. RR.	Feb., 1900
Pennsylvania—Stock.	1669	.....	50	68,870,200	1½	M. & N.	Philadelphia, Office.	May 29, 1879
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 & London.	1910
State lien (payable in annual installments of \$460,000)	.....	.....	.....	4,337,823	5	A. & O.	Philadelphia.	Annually.
Consol. M., coup. J. & D., & reg. Q.—M. (s. f. 1 p. c.)	.....	1873	1,000	29,145,000	6	Q.-M.	Philadelphia & London.	June 15, 1905
Navy Yard bonds, reg.	.....	1875	.....	1,000,000	6	J. & J.	Philadelphia, Office.	1881
Car Trust bonds (sinking fund 10 per cent).	.....	1877	.....	3,000,000	6 g.	.....	.....	.....
Pennsylvania Co.—Common stock.	.....	.....	50	3,000,000	.....	.....	.....	.....
Preferred stock.	.....	.....	50	8,000,000	3	A. & O.	Pittsburgh, Co.'s Office.	Oct., 1873
Judgment bonds (held by Pennsylvania RR.)	.....	1877	1,000	7,000,000	6	.....	Philadelphia.	Demand.
Reg. bonds, secured by F. Ft. W. & C. special stock	.....	1877	1,000	3,200,000	6	Q.-J.	do	July 5, 1907
Pennsylvania & Delaware—1st mortgage.	39	1873	.....	1,083,000	7	F. & A.	Philadelphia, Office.	July 1, 1903
2d mortgage.	39	1873	.....	519,000	7	A. & O.	do do	July 1, 1903
Pennsylvania & New York—1st mort., guar.	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
Peoria & Bureau Valley—Stock.	46	.....	100	1,200,000	4	F. & A.	N. Y., Chic., R. I. & Pac.	Feb., 1879
Peoria, Pekin & Jacksonville—1st mortgage	83	1864	500 &c.	1,000,000	7	J. & J.	N. Y., Imp. & Trad. B'k.	July 1, 1894
2d mortgage.	83	1870	1,000	1,000,000	7	A. & O.	do do	Oct. 1, 1900
Perkiomen—1st mortgage.	38	1867	100	799,600	6	A. & O.	Phila., 227 S. 4th st.	Apr. 1, 1887
Consol. mort., gold, guar. P. & R., (sink. fund).	38	1873	1,000	1,125,000	6 g.	J. & D.	do do	June 1, 1913
Petersburg—Stock.	82	.....	100	1,324,200	3	J. & J.	do	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
Philadelphia & Balt. Central—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
Philadelphia & Erie—Stock, common.	287	.....	50	6,053,700	.....	.....	.....	.....
Preferred stock.	.....	.....	50	2,400,000	4	J. & J.	Philadelphia, Pa. RR.	Oct. 1, 1897
1st mort., Sunbury & E. (extended 20 years in '77).	40	1857	1,000	976,000	7	A. & O.	do do	March 31, 1881
1st mortgage (\$3,000,000 are sterling)	287	1861	1,000	5,000,000	6 & 6 g.	A. & O.	Phila., Pa. Life & T. Co.	July 1, 1888
2d mortgage.	287	1868	1,000	3,000,000	7	J. & J.	do do	July 1, 1920
2d mort., gold (for \$20,000,000), guar by Pa. R.	287	1869	1,000	8,680,000	6 g.	J. & J.	Philadelphia & London.	Jan. 25, 1876
Philadelphia & Reading—Stock, common.	.....	.....	50	32,726,375	2½	Q.-J.	Philadelphia, Office.	July 25, 1876
Preferred stock.	.....	.....	50	1,551,800	3½	Q.-J.	do do	July, 1880
Mortgage loans inconvertible.	779	1843-9	1,000	1,510,500	6	J. & J.	do do	July, 1886
Loan mortgage, convertible.	779	1857	1,000	79,000	6	J. & J.	do do	July, 1880
do do sterling.	779	1836	£100	182,400	5 g.	J. & J.	London.	July, 1880
do do do.	779	1843	£500	967,200	6	J. & J.	do do	July, 1880
Loan mortgage, sterling. (Extended in 1877.)	779	1867	1,000	134,400	7	I. & J.	do do	July 1, 1882
Loan debenture.	.....	1868	100 &c.	1,135,300	6	J. & J.	Philadelphia, Office.	July 1, 1893
Loan mortgage.	779	1868	1,000	2,700,000	7	A. & O.	do do	Oct. 1, 1893
Consolidated mort., dollar loan, coupon or reg.	779	1871	1,000	10,649,000	7	J. & D.	do do	June, 1911
do do gold, \$ or £, coup.	779	1871	1,000	6,999,000	6 g.	J. & D.	Philadelphia & London.	June, 1911
do do dollar loan, gold, coup. or reg	779	1871	1,000	968,000	6 g.	J. & D.	Philadelphia, Office.	June, 1911

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 earnings in 1877-8, \$666,863; net income, \$276,597. (V. 27, p. 537; V. 28, p. 200.)

Ogdensburg & Lake Champlain.—Leased in March, 1870, to Vermont Central, but lease failed and property reverted to owners April, 1877. Net earnings 1878-9, \$123,604, against \$241,938 in 1877-8. (V. 27, p. 14, 203, 333; V. 28, p. 277, 526.)

Ohio & Mississippi.—There are also \$97,000 of old 1st mortgage 7s, W. Div., yet out. The company purchased the Springfield Road, March, 1875, for \$2,000,000 in bonds secured on that road. Nov. 17, 1876, receivers were appointed. Report in V. 28, p. 275, showing net earnings of \$891,467 in 1878, against \$578,123 in 1877. Interest on 1st mortgage is paid some months after it comes due. (V. 27, p. 42, 143, 173, 281, 304, 284, 437, 462, 487, 514, 539, 628; V. 28, p. 120, 146, 200, 253, 275, 323, 402, 423, 526.)

Old Colony.—Net income over operating expenses and interest, \$406,428 in 1877-8, against \$407,435 in 1876-7. Leased the Boston Clinton & Fitchb. Dec., 1878. (V. 25, p. 482; V. 27, p. 537.)

Omaha & Northwest.—Road was sold in foreclosure Oct. 24, 1873. (V. 27, p. 42, 462, 514; V. 28, p. 18.)

Oregon & California.—After default in 1873 compromise made with bondholders. Gross earnings 1878, \$648,116; net, \$237,665. (V. 26, p. 358; V. 27, p. 358, 437.)

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.

Paducah & Elizabethtown.—This road organized after sale of Louisville Paducah & W.; has bonds outstanding as above. Net earnings 1877-8, \$58,067. (V. 26, p. 573; V. 23, p. 402.)

Panama.—Gross earnings, 1873, \$2,114,859; net,

\$1,079,626. Sinking fund, \$731,945. (V. 26, p. 217, 341, 625, 653; V. 28, p. 376, 402.)

Paris & Danville.—Of these bonds, \$450,000 were given for coal mines at Danville, which are covered (1,230 acres) by the mortgage. To be sold in foreclosure June 19, 1879. (V. 26, p. 592; V. 27, p. 358, 437, 629, 653; V. 23, p. 97, 121.)

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

Pekin Lincoln & Decatur.—Leased to Toledo, Wabash & Western. Sold in foreclosure June 10, 1876, and reorganized. In 1876-7 net earnings were \$54,142. (V. 23, p. 103; V. 26, p. 290.)

Pennsylvania.—The report for 1878 is given in V. 23, p. 249, and shows surplus net income of \$2,913,659 after paying all charges and 2 per cent dividend. The total cost of stocks and bonds of other companies owned by Penn. Railroad was \$66,670,510. A scheme to buy up the company's guaranteed securities with \$100,000 per month from earnings, and issue a 4 per cent scrip to stockholders for the cash so used, was adopted by stockholders on March 26, 1878, but not carried out till November, 1878, when it was started at \$50,000 per month. The following is a statement for three years on all lines east of Pittsburgh:

	Gross Earnings.	Net Earnings.
1878	\$31,636,734	\$11,483,550
1877	31,117,146	10,184,417
1876	36,891,060	12,834,385

(V. 26, p. 18, 95, 166, 217, 238, 265, 277, 315, 420, 549; V. 27, p. 42, 97, 200, 304, 332, 384, 437, 487, 514, 567, 678; V. 28, p. 97, 224, 249, 325, 423, 526.)

Pennsylvania Company.—The Pennsylvania Company is a corporation distinct from the Penn. Railroad, and operate all the leased lines west of Pittsburgh. The stock is owned by the Penn. Railroad. In 1878 the net income over rentals, interest, &c., was \$1,251,516 and advances to railroads charged off \$473,044, leaving \$778,471 profit. The registered bonds are secured by deposit of \$4,000,000 of Pitts. Fort Wayne & Chic. special stock. (V. 25, p. 261.)

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, \$698,109. 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 May, 1879, control of bonds purchased in Wabash interest. Receiver appointed April, 1878.

Perkiomen.—Leased to Philadelphia & Reading. Int. on consol. mortg., paid one-half in scrip of P. & R. Company.

Petersburg.—Receiver appointed, May, 1877. (V. 26, p. 41, 523, 651.)

Philadelphia & Baltimore Central.—Operated for some time past in Pennsylvania by trustees of first mortgage bondholders. Net earnings 1878, \$86,842. Phil., Wil. & Balt. largely interested. (V. 23, p. 526.)

Philadelphia & Erie.—Leased February, 1862, for 999 years to Penn. Railroad, but without any guarantees of bonds. Gross earnings, 1878, \$2,921,060; net earnings, \$876,111. Net deficit after paying interest, &c., \$453,056. (V. 26, p. 166, 241; V. 28, p. 252.)

Philadelphia & Reading.—The report for 1877-8, is given at length in V. 23, p. 63. The trustees of the general mortgage hold the mortgage of the Coal & Iron Company. In March, 1877, propositions were made and accepted, by which holders of general mortgage bonds and Perkiomen guaranteed bonds receive one-half their coupons, for three years, in five-year 6 per cent scrip; and holders of convertible and debenture bonds take 6 per cent scrip in payment of their coupons for five years. The scrip is convertible

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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.	
Philadelphia & Reading—(Continued):—									
Debtenture loan (convertible 1876-92), coup.	745	1873	\$1,000	\$10,499,900	7	J. & J.	Philadelphia, Office.	Jan. 1, 1893	
Improvem't mort., \$ or £, sink'g fund, coup.	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	
Income mortgage (for \$10,000,000)	1876	1,000	2,046,000	7	J. & D.	Philadelphia, Office.	Dec. 1, 1896		
Debtenture and guar. bonds, 6 per cent cur'cy scrip	1877	10 &c.	3,475,897	6	J. & J.	do do	July, 1882		
Gen. mort. and Perkiomen 6 per cent ster'g scrip	1877	90 &c.	1,805,000	6	J. & J.	London & Philadelphia.	July, 1882		
Coal & Iron Co., guar. mort. (for \$30,000,000)	1872-4	1,000	13,036,500	7	Various	do do	1892 to '94		
do debtentures, guaranteed	1872	1,000	1,731,000	7	M. & S.	Philadelphia, Office.	1892		
Philadelphia & Trenton—Stock.	26	100	1,259,100	2½	Q.—J.	Philadelphia, Office.	April 10, 1879		
Philadelphia, Germantown & Norristown—Stock.	34	50	2,231,900	3	Q.—M.	Phila., Treasurer of Co.	June 3, 1879		
Philadelphia, Wilmington & Baltimore—Stock.	112	50	11,561,250	4	J. & J.	Philadelphia & Boston.	Jan. 2, 1879		
1st mortgage, convertible	95	1858	265,000	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	1872-4	1,000	700,000	6	A. & O.	Phil'delphia, Co.'s Office	Oct. 1, 1892		
do do	1875	1,000	800,000	6	A. & O.	do do	April 1, 1900		
Pittsb. & Connellsville.—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	
Pitts., O. & St. L.—1st m., cons. (for \$10,000,000)	200	1868	1,000	6,222,000	7	F. & A.	Phila., Pa. RR. Office.	Aug. 1, 1900	
2d mortgage.	200	1873	1,000	2,500,000	7	A. & O.	do do	April 1, 1913	
1st mortgage, Steubenville & Ind., reorganized	117	1864	1,000	3,000,000	6	Mnthly	N. Y. Agent, 57 B'way.	May, 1884	
Col. & Newark Division bonds	33	1864	1,000	775,000	7	J. & J.	Phila., Pa. RR. Office.	Jan., 1890	
Pittsburg, Ft. Wayne & Chicago—Stock, guar.	468	100	19,714,285	1¾	Q.—J.	N. Y., Winslow, L. & Co.	April 2, 1879		
Special improvement stock, guaranteed	468	1871	100	5,669,327	1¾	Q.—J.	do do	April 2, 1879	
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 do	468	1862	500 &c.	2,000,000	7	A. & O.	do do	July 1, 1912	
Pittsburg, Ft. Wayne & Chic. construction bonds.	1857	1,000	100,000	7	J. & J.	do do	Jan. 1, 1887		
Equipment bonds (renewed)	1874	1,000	1,000,000	8	M. & S.	do do	Mch. 1, 1884		
Pittsburg & Lake Erie—1st mortg. (for \$2,000,000)	50	1865	1,000	1,500,000	7	F. & A.	Philadelphia, Office.	Feb. 1, 1896	
Pittsb. Titusville & Buff.—1st mort. (W. & F.R.R.)	38	1862	1,000	580,000	7	A. & O.	do do	Apr. 1, 1882	
1st mortgage (Oil Creek R.R.)	25	1870	500 &c.	500,000	7	J. & J.	do do	July 1, 1890	
1st mortgage (Un. & Titusville R.R.)	1876	100 &c.	1,155,000	7	F. & A.	do do	Feb. 1, 1896		
New mortgage (Pitts. T. & B.)	120	1876	100 &c.	315,933	7	F. & A.	do do	Feb. 1, 1896	
Funding income bonds (P. T. & B.)	30	1,000	1,583,000	7 g.	A. & O.	Philadelphia.	April 1, 1902		
Pittsb., Va. & Charleston—1st mortgage, gold.	90	1870	800,000	6 g.	J. & J.	Boston, First Nat. Bank	Jan., 1900		
Portland & Ogdensburg.—1st mort., E. D., gold	1871	1,577,960	6 g.	M. & N.	do do	Nov., 1901			
New mortgage (for \$3,300,000)	80	1871	100 &c.	2,300,000	6 g.	M. & N.	New York and Boston.	May, 1891	
1st mortgage, Vermont Div., gold	52½	1867-9	500 &c.	700,000	6	J. & J.	Boston, Columbian B'k.	July 1, 1887	
Portl. & Rochester 1st mort., s. f. (Portl. loan) "A"	52½	1870	500 &c.	350,000	7	A. & O.	do do	Oct. 1, 1897	
1st mortgage, equal lien	52½	1871	500 &c.	450,000	6	Various	do do	Sept. 1, 1891	
2d do (Portland loan) sinking fund, "B"	52	100	1,500,000	3	J. & J.	Boston, Office.	Jan. 10, 1879		
Portland, Saco & Portsmouth—Stock.	52	1876	500,000	6 g.	do	do do	do		
1st mortgage, gold.	111¾	1869	2,500,000	7 g.	M. & N.	New York and London.	Nov. 1, 1889		
Port Royal (S. C.)—1st mortgage, convertible, gold.	71	1877	770,000	3	J. & J.	Bost., Eastern RR. Co.	July 15, 1873		
Portsmouth, Gt. Falls & Conway—Stock.	71	1877	486,000	4½	J. & D.	do do	Dec. 1, 1937		
Bonds (not mort.) guaranteed by Eastern RR.	67	100	2,000,000	2½	J. & J.	Providence, Office.	Jan. 1, 1879		
Providence & Worcester—Stock.	44	1870	500,000	6	J. & J.	do do	July 1, 1880		
First mortgage bonds	1877	650,000	6	do	do do	1897	do		
New bonds.	97	1873	658,000	7	do	do do	Jan., 1898		
Raleigh & Gaston—1st mortgage.	39	1862	650,000	7	M. & S.	N. Y., Union Nat. Bank.	Mch. 1, 1862		
Reading & Columbia—1st mortgage, coupon.	39	1864	350,000	7	J. & D.	Columbia, First Nat. B'k	June, 1884		
2d mortgage, coupon.	41	1,500,000	4	J. & J.	N. Y., Nat. B'k Com'ree.	Nov., 1902	do		
Reading & Lehigh—1st mortgage (Berks Co. R.R.)	181	100	7,000,000	7	M. & N.	N. Y., Del. & H. Canal Co.	Jan. 2, 1879		
Rensselaer & Saratoga—Stock.	79	1871	1,925,000	7	do	do do	Nov., 1921		
1st mortgage, consolidated (for \$2,000,000)	199	100	4,000,000	6	J. & J.	Richmond, Office.	1880		
Richmond & Danville—Stock.	10	111,700	6	J. & J.	do do	Jan. 1, 1875	do		
State sinking fund loan.	1867	1,000	1,767,500	6	M. & N.	N. Y., City Nat. Bank.	1878 to '90		
Bonds, guaranteed by State.	142	1874	1,728,000	6 g.	do	do do	1888		
3d mortgage, consolidated, coupon or registered.	49	500,000	8	A. & O.	New York or Richmond	1875	do		
New general mort., gold (for \$6,000,000)	29	1873	500,000	6-70	J. & J.	London.	1875		
Piedmont branch, 1st mortgage.	67,778	299,917	6 & 7	Various	Richmond, Office.	1875	do		
Northwestern, N. C., 1st mort., guar.	450,000	8	J. & J.	do do	1891-90	do	do		
Rich'd., Fredericksburg & Potomac—Bonds, ster.	1,008,600	2	J. & J.	Richmond, Office.	Jan. 6, 1879	do	do		
Dollar loan.	175,000	8	A. & O.	do do	1880 to '86	do	do		
Coupon bonds of 1881.	31,000	7	M. & N.	do do	May 1, 1915	do	do		
Richmond & Petersburg—Stock.	25	1870	1,000	8	do	do do	do		
1st mortgage, coupon.	1875	31,000	7	do	do do	do	do		
New mortgage.									

into income mortgage bonds. (See V. 24, p. 299)
A comparison of statistics for three years is as follows:

	1875-6.	1876-7.	1877-78.
Gross earnings...	\$12,227,511	\$12,149,910	\$11,539,593
Op. expenses.....	8,510,350	7,751,693	7,319,366

Net earnings. \$3,717,161 \$4,391,217 \$4,220,227
(V. 26, p. 65; 84, 166, 217, 316, 343, 445, 496, 575, 653; V. 27, p. 122, 223, 332, 437, 540, 669; V. 28, p. 66, 113, 328, 423, 527.)

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, 1878, \$1,035,103, leaving a surplus income of \$38,112 above payment of all charges and 8 per cent dividends. (V. 26, p. 191; V. 28, p. 67.)

Pittsburg & Connellsville.—On Jan. 1, 1876, a transfer was made by City of Baltimore to Baltimore & Ohio Railroad for \$1,000,000, and the consolidated mortgage made for \$2,200,000, and guaranteed by B. & O. Gross earnings 1876-7, \$1,388,434; net \$406,418. (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, \$2,508,000; 1st pref., \$2,929,200; 2d pref., \$3,000,000. Gross earnings in 1878 of road proper \$3,176,370; net, \$1,186,763; surplus over interest, &c., \$371,333. Loss on leased lines, &c., \$511,141; net deficit, \$133,757. (V. 26, p. 200, 445, 496, 523; V. 27, p. 97, 200, 304, 409, 597, 629, 653; V. 28, p. 376.)

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 released again by Pennsylvania Company. New stock of \$5,679,327, issued to Penn. Railroad for improvements, &c., is under article 16 of lease. Net earnings, 1878, \$3,689,196; profit to lessee, \$728,593. Sinking fund for bonds amounts to \$2,157,735. (V. 26, p. 523; V. 28, p. 377.)

Pittsburg & Lake Erie.—The capital is \$2,000,000. The Lake Shore & Michigan Southern Co. subscribed for \$200,000 of it. (V. 28, p. 113, 147.)

Pittsburg Titusville & Buffalo.—This was the Oil Creek & Allegheny River road. Sold in foreclosure and re-organized Dec. 29, 1875. Defaulted August, 1878, on consol. bonds. Net earnings 1878, \$184,562. (V. 27, p. 137; V. 28, p. 18, 277.)

Pittsburg Virginia & Charleston.—Road leased in 1879 to Penna. R.R. Of these bonds the Pennsylvania Railroad owns \$500,000. Net earnings, 1877, \$34,610; 1878, \$50,298. (V. 28, p. 113.)

Portland & Ogdensburg.—The two divisions were consolidated March, 1875, as one company. In March, 1876, Company passed the interest on its bonds, and funding proposals were offered. Receiver appointed October, 1877, and foreclosure suit is pending. Report of committee and plan of re-organization, V. 26, p. 575. (V. 26, p. 41, 84, 94, 575; V. 27, p. 540; V. 28, p. 144, 200.)

Portland & Rochester.—Interest in default, and receiver appointed in January, 1877. The report for 13 mos. to Sept. 30, 1878, shows gross earnings, \$148,151; expenses, \$118,816. (V. 25, p. 333; V. 28, p. 41.)

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. 24, p. 445, 542.)

Port Royal.—The Georgia Railroad guarantees \$500,000 of these bonds; sale in foreclosure was made June 6, 1878, to Union Trust Co. for \$500,000. (V. 25, p. 90; V. 26, p. 45, 496, 654.)

Portsmouth, Great Falls & Conway.—Opened in 1872, and leased to Eastern Railroad, Massachusetts. New 4½ per cent bonds for \$1,000,000 authorized, and new contract of lease. (V. 27, p. 15, 97, 115, 228.)

Providence & Worcester.—Net earnings year ending September 30, 1878, \$279,835; notes payable, \$68,241. Mortgage bonds for \$2,000,000 authorized. (V. 25, p. 476; V. 26, p. 94; V. 27, p. 537.)

Raleigh & Gaston.—Net earnings 1877-8, \$107,185, against \$85,749 in 1876-7. (V. 27, p. 94.)

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. Foreclosure decree made in May, 1879. (V. 26, p. 266.)

Rensselaer & Saratoga.—Leased May 1, 1871, to Delaware & Hudson Canal Company, which pays interest on bonds and 8 per cent on stock. (V. 25, p. 615; V. 27, p. 602.)

Richmond & Danville.—Gross earnings 1877-8, \$942,385; net, \$310,947. This company leases the North Carolina Railroad and the Piedmont Railroad, and controls the Char. Col. & Ang. (V. 26, p. 115; V. 27, p. 409, 650.)

Richmond, Fredericksburg & Potomac.—Gross earnings 1877-78, \$314,272; net earnings, \$154,098. (V. 27, p. 68, 85, 566.)

Richmond & Petersburg.—Gross earnings year ending Sept. 30, 1877, \$137,116; net, \$47,271. (V. 22, p. 15; V. 24, p. 62.)

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DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding.	Interest or Dividends.	Where Payable, and by Whom.	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		
<i>Rochester & State Line</i> .—1st mortgage.....	109	1878	\$1,000	\$2,180,000	7	J. & J.	New York.	July 1, 1902
<i>Rome, Watertown & Ogdensburg</i> .—Stock.....	409	.....	100	3,147,600	3	J. & J.	N. Y., Farm. I. & T. Co.	July 15, 1875
1st sinking fund mort., Wat. & R.....	97	1855	100 &c.	424,200	7	M. & S.	do do	Sept. 1, 1880
General mortgage, sinking fund.....	190	1861	500 &c.	1,021,500	7	J. & D.	do do	Dec. 1, 1891
2d mortgage.....	190	1872	1,000	1,000,000	7	J. & J.	do do	Jan. 1, 1892
Consol. mort., convert. till July, '79, coup.....	360	1874	1,000	4,250,000	7	A. & O.	do do	July 1, 1904
<i>Rutland</i> .—Stock, common.....	120	.....	100	2,479,700	.....	.....	.....	.....
Preferred stock.....	120	.....	100	4,168,700	3 1/2	F. & A.	Boston, Treasurer.	Feb. 2, 1875
Equipment mortgage bonds.....	120	1870	100 &c.	500,000	7	M. & N.	do do	May 1, 1880
do do.....	120	1870	100 &c.	500,000	8	M. & S.	do do	Sept. 1, 1880
General mortgage.....	120	1872	100 &c.	1,212,000	8	M. & N.	do do	Nov. 1, 1902
New mortgage in exchange for equipment bonds.....	.....	1878	.....	.....	.....	.....	.....	.....
<i>St. Joseph & Western</i> .—1st M. St. Joseph & Pacific.....	115	1876	100 &c.	1,900,000	7	J. & J.	New York.	19—
Kansas & Nebraska, 1st mortgage.....	115	1876	100 &c.	1,900,000	7	J. & J.	.....	19—
<i>St. Louis, Alton & Terre Haute</i> .—Stock.....	207	.....	100	2,300,000	.....	.....	.....	.....
Preferred stock (7 per cent yearly, cumulative).....	.....	.....	100	2,468,400	2	.....	.....	Feb. 1, 1878
1st mortgage (series A) sinking fund.....	.....	1864	1,000	1,100,000	7	J. & J.	N. Y., Office 12 Wall st.	1894
1st mortgage (series B) sinking fund.....	.....	1864	500 &c.	1,100,000	7	A. & O.	do do	1894
2d mortgage, preferred (series C).....	.....	1864	1,000	1,400,000	7	F. & A.	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. & N.	do do	1894
Equipment mortgage.....	.....	1870	1,000	300,000	10	M. & S.	do do	1880
<i>St. Louis, Iron Mountain & Southern</i> .—Stock.....	686	.....	100	21,202,661	.....	.....	.....	.....
1st mortgage, coupon.....	210	1867	1,000	4,000,000	7	F. & A.	N. Y., Office 20 Nassau st	Aug. 1, 1892
2d mortgage, gold, coupon, may be registered.....	210	1872	1,000	5,927,000	7 g.	M. & N.	New York or London.	May 1, 1897
Arkansas Branch, 1st mortgage, gold, land grant.....	100	1870	1,000	2,500,000	7 g.	J. & D.	New York, Co.'s Office.	June 1, 1897
Cairo Ark. & Texas, 1st mort., gold, coup or reg.....	72	1872	1,000	1,450,000	7 g.	J. & D.	do do	June 1, 1897
Cairo & Fulton, 1st mort., gold, on road and land.....	300	1870	1,000	8,000,000	7 g.	J. & J.	do do	Jan. 1, 1891
1st pref. income bonds, reg., (cumulative).....	.....	1879	.....	4,163,297	7	March.	do do	Various.
2d pref. income bonds, reg., (cumulative).....	.....	1879	1,000	4,089,000	6	March.	do do	.....
<i>St. L. Kansas City & N.</i> .—Stock (\$12,000,000 is pref.).....	525	.....	100	24,000,000	.....	.....	.....	.....
1st mortgage (North Missouri).....	354	1865	1,000	6,000,000	7	J. & J.	N. Y., Nat Bk of Com'rce	July 1, 1895
Real estate and railway 2d mort.....	354	1874	1,000	3,000,000	7	M. & S.	do do	Sept. 1, 1904
1st & 2d mort. on St. Charles Bridge, coup. or reg.....	.....	1878	1,000	1,388,500	7 g.	A. & O.	do do	Oct. 1, 1908
1st mort., Omaha Div., gold, sink. f., coup. or reg.....	146	1879	1,000	2,350,000	7 g.	A. & O.	do do	April 1, 1919
<i>St. L. & S. Francisco</i> .—1st M. (So. Pac.), g., (l'd grant).....	293	1868	500 &c.	7,194,500	6 g.	J. & J.	N. Y., Trask & Stone.	July, 1888
2d mortgage bonds, A.....	.....	1876	100 &c.	293,200	6 g.	M. & N.	do do	Nov. 1, 1906
do do B, gold.....	.....	1876	500 &c.	2,476,000	3 &c.	M. & N.	do do	Nov. 1, 1906
do do C, gold.....	.....	1876	500 &c.	2,295,000	3 &c.	M. & N.	do do	Nov. 1, 1906
Land debentures.....	.....	1874	.....	350,000	10	Q-J.	do do	Jan. 1, 1884
<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.	Nov., 1894
Consolidated mortgage, gold, sinking fund.....	420	1872	500 &c.	5,145,000	7 g.	F. & A.	do do	Aug., 1902
Evansville Henderson & Nashville, 1st mort.....	98	1867	1,000	1,000,000	7	J. & J.	do do	July 1, 1897
<i>St. Louis Vandalia & Terre Haute</i> .—1st M. s. f. guar.....	158	1867	1,000	1,899,000	7	J. & J.	N. Y., Third Nat. Bank.	Jan. 1, 1897
2d mort., sink. fund (\$1,600,000 guar.).....	158	1868	1,000	2,600,000	7	M. & N.	do do	May 1, 1898
<i>St. Paul & Duluth</i> .—Preferred 7 per cent stock.....	156	.....	.....	5,550,000	.....	.....	.....	.....
Common stock.....	156	.....	.....	1,630,848	.....	.....	.....	.....
<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., and 1st, 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.	1,039,000	7	J. & D.	In default.	1892
Consol. land gr't do (\$2,800,000).....	76	1865	250 &c.	1,087,000	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.	1,374,000	7	M. & N.	do do	1894
3d M., l. gr. on 150m. W. of St. A. & 1st M. on 60m. more with l. gr. (\$6,000,000).....	210	1868	250 &c.	4,637,000	7	M. & N.	do do	1898
4th M., St. P. to Breckenridge, 2d on l'd gr., 150m. (\$3,000,000).....	220	1870	1,000	1,000,000	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>Saginaw Valley & St. Louis</i> .—1st mortg., coup.....	34 1/2	1872	1,000	446,000	8	M. & N.	New York, 9th Nat. Bk.	May 1, 1902
<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.	111,300	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, 1899
<i>Savannah & Memphis</i> .—1st mortgage.....	60	1870	1,000	2,423,000	8 g.	M. & N.	N. Y., Lancaster, B. & Co.	May 1, 1890
<i>Schenectady & Duaneburg</i> .—1st M., guar. D. & H.....	14 1/2	1874	100 &c.	500,000	6	M. & S.	Del. & Hud. Canal Co.	Sept. 1, 1924
<i>Schuylkill Valley</i> .—Stock.....	11	.....	50	576,050	2 1/2	J. & J.	Philadelphia, Office.	Jan., 1879
<i>Scioto Valley</i> .—1st mort. (s. fund \$13,000 per year).....	98	1876	500 &c.	1,300,000	7	J. & J.	N. Y., Winslow, L. & Co.	Jan. 1, 1896
<i>Seaboard & Roanoke</i> .—Stock.....	80	.....	100	1,350,400	3 1/2	M. & N.	Phil., Townsend, W. & Co.	May 1, 1879
1st mortgage.....	80	1851	1,000	210,000	7	F. & A.	do do	Aug., 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 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., 1879
1st mortgage, gold, on road and lands.....	28	1871	500 &c.	1,994,000	7 g.	J. & J.	do do	July, 1901

Rochester & State Line.—Bonds sold in N. Y., July, 1878. Road runs from Rochester, N. Y., to Salamanca, and Rochester City furnished \$100,000 towards its construction.

Rome, Watertown & Ogdensburg.—The last report shows gross earnings in 1877 of \$1,213,486; net, \$330,747, against \$343,36 in 1877. Default was made on coupons consol. bonds April, 1878. (V. 26, p. 334; V. 28, p. 276.)

Rutland.—Formerly leased to Vermont Central, but default made on rental, and lease modified. Arrangement is pending to give 5 per cent bonds in exchange for equipment bonds and 6 per cents for mortgage bonds. (V. 27, p. 121, 253, 384, 567; V. 28, p. 200.)

St. Joseph & Western.—The St. Jo. and Denver City was sold in foreclosure Nov., 1875, and re-organized. The land grant of 300,000 acres is in hands of trustees, for the benefit of the holders of the land scrip of \$2,250,000. In 1878 gross earnings were \$641,391; operating expenses and renewals, \$580,209. (V. 24, p. 322, 469; V. 26, p. 289; V. 28, p. 351.)

St. Louis, Alton & Terre Haute.—The main line—Terre Haute to E. St. Louis and Alton Branch—was leased June, 1867, for 99 years, to Indianapolis & St. L. at 30 per cent of earnings (but \$450,000 a minimum). This was guaranteed by three other companies; see V. 26, p. 614, 634. In 1878, gross earnings were \$928,301, against \$953,570 in 1877. The Belleville Br. and Extension earned net in 1878, \$141,268. Coupons due August, 1878, on 2d mort. bond, were paid in January, 1879. (V. 26, p. 417, 614, 625, 634; V. 27, p. 17, 140, 437, 454, 488, 603, 678; V. 28, p. 476.)

St. Louis, Iron Mountain & Southern.—Gross earnings, 1878, \$4,514,321; net, \$1,915,955. In 1875, the company funded three coupons, but failed to carry out its agreement with bondholders in 1876. The net earnings were applied to floating debt instead of bonded interest. For the latest agreement with bondholders, see V. 28, p. 43. (V. 26, p. 287, 342, 368, 625; V. 27, p. 358, 384, 409; V. 28, p. 43, 173, 302, 325.)

St. Louis, Kansas City & Northern.—Gross earnings in 1878, \$3,324,495; net, \$1,347,500, against \$1,250,777 in 1877. Bonds on St. Charles Bridge pay 7 per cent for 3 years and 8 per cent for 27 years. Omaha Div. is under construction. (V. 26, p. 68, 288, 471; V. 27, p. 332, 488, 515; V. 28, p. 200, 253, 275, 299.)

St. Louis & San Francisco.—This is the re-organization of the Atlantic & Pacific, sold in foreclosure Sept. 8, 1876. The stock authorized is—\$4,500,000 of 1st preferred; \$10,000,000 of pref.; \$10,000,000 of common, most of which has been issued. The land grant amounts to some 1,000,000 acres, and on about 300,000 acres bonds "B" are receivable in payment for lands. The interest on bonds "B" and "C" is 3 per cent for 1879-'80-'81, 4 for 1882, 5 for 1883, and 6 afterward. In 1877 gross earnings were \$1,343,943; net, \$739,126, against \$675,047 in 1876. Report for 1878 is not issued. (V. 26, p. 241; V. 28, p. 253, 454, 495, 527.)

St. Louis & Southeastern.—In hands of receiver. Tennessee Div. sold April 9, 1879, and purchased by Louisville & Nashv. RR. Gross earnings of whole line 1877-8, \$1,162,196; net, \$272,558. (V. 26, p. 263, 304; V. 27, p. 229, 488; V. 28, p. 18, 353, 378.)

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 30 per cent of gross earnings. In year ending Nov. 1, 1878, the earnings were \$1,054,627, on which 30 per cent was \$316,388. The charges, including interest, were \$352,113, leaving a deficit of \$35,565 advanced by the lessee. Deficit, 1877, was \$35,935. Bonds guaranteed by Terre Haute & Ind., by Col., Chic. & Ind. Cent., and Pitts. Cin. & St. Louis. (V. 24, p. 110; V. 26, p. 165; V. 28, p. 119.)

St. Paul & Duluth.—This is the Lake Superior & Mississippi reorganized. Preferred stock is receivable for lands. Land grant, about 1,600,000 acres. (V. 27, p. 147.)

St. Paul & Pacific, First Division.—The 3d mortg. of \$6,000,000 has the additional security of the \$1,500,000 first mortgage bonds held by its trustees.

Interest in default except on first and second mortgages on Branch Line. Suits of foreclosure are in progress. An important negotiation for taking up the bonds was consummated in 1878. (V. 26, p. 266, 314, 342, 420, 575; V. 27, p. 42, 68, 149, 515, 653; V. 28, p. 200, 454, 495.)

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. 26, p. 316, 342, 420, 435, 575; V. 27, p. 42, 63, 149, 515, 653; V. 28, p. 454.)

St. Paul & Sioux City.—This company has about 550,000 acres of land unsold. (V. 26, p. 548; V. 27, p. 171; V. 28, p. 171.)

Saginaw Valley & St. Louis.—Has a traffic guarantee by Michigan Central. Net earnings, 1877, \$57,518. (V. 27, p. 304.)

Sandusky, Mansfield & Newark.—This road is leased to the Central Ohio, and the lease guaranteed by Baltimore & Ohio. (V. 26, p. 290.)

Savannah & Charleston.—Road in hands of receiver and decree of sale made.

Savannah & Memphis.—Defaulted after the crisis of 1873. Net earnings, 1875-6, \$16,118.

Schenectady & Duaneburg.—Capital stock is owned by the D. & H. Canal Co., which runs the road.

Schuylkill Valley.—Leased to Philadelphia & Reading, with 5 per cent dividends.

Scioto Valley.—This new road, from Columbus to Portsmouth, reports gross earnings of \$282,153 in 1878, and net earnings of \$125,871. (V. 27, p. 653; V. 28, p. 525.)

Seaboard & Roanoke.—Net earnings year ending March 1, 1878, \$167,928. Report V. 21, p. 276.

Selma & Gulf.—Interest in default. Foreclosure sale pending. (V. 24, p. 299; V. 25, p. 335, 593; V. 27, p. 304.)

Selma, Rome & Dalton.—This was formerly the Alabama & Tennessee River. Interest in default, and road to be sold. (V. 24, p. 566.)

Shamokin Valley & Pottsville.—Leased February, 1863, to Northern Central, at 7 per cent on bonds and 6 per cent on stock.

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

DESCRIPTION. For explanation of column headings, &c., see notes at 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.	
<i>Sheboygan & Fond du Lac</i> —1st mortgage.....	78½	1864	\$1,000	\$750,000	7	J. & D.	N. Y., (In default.)	June, 1884
1st mortgage extension.....	78½	1871	.....	850,000	8	A. & O.	do do	October, 1896
<i>Shenango & Alleghany</i> —1st mortgage.....	32	1869	500 &c.	874,500	7	A. & O.	N. Y., N.Bk. of Com'ce.	April 1, 1889
<i>Shore Line</i> (Conn.)—Stock.....	50	.....	100	1,000,000	4	J. & J.	N. H., Nat. N. H. Bank.	Jan. 5, 1879
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'd grant	122	1871	1,000	500,000	7 g.	M. & N.	N. Y., Metropol. N. Bk.	Nov., 1901
1st mortgage, currency, for \$2,100,000.....	124	1871	1,000	1,240,000	8	M. & N.	do do	July, 1891
<i>Somerset</i> —1st mortgage, gold.....	23	1871	.....	450,000	7 g.	J. & J.	.....	May, 1871
<i>South Carolina</i> —Stock.....	.....	.....	100	5,819,275	1	Q.—F.	Charleston, S.W.R.R. Bk	1878 to '88
1st mortgage, sterling loan.....	242	1868	Various	1,482,666	5 g.	J. & J.	London.	1878 to '88
do dollar bonds (L).....	242	1868	500	1,051,500	6	J. & J.	New York.	Oct. 1, 1902
2d mortgage (for \$3,000,000).....	242	1872	.....	1,206,500	7	A. & O.	do	April, 1891
Domestic bonds (I).....	.....	1866	500	1,067,500	7	A. & O.	Charleston.	1880 and 1892
Domestic bonds (K).....	.....	1868	100	63,500	6	J. & J.	do	Jan. 1, 1890
<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.	.....
Sterling mort., s. fund, guar. by L. & N.....	183	1873	.....	5,211,810	6 g.	M. & N.	London, Baring Bros.	Mar. 1, 1887
<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	May 1, 1900
2d mortgage S. Side (1st mortg. s. fund).....	57	1870	500 &c.	1,500,000	7	M. & N.	do do	Nov. 1, 1879
Mortgage bonds, Southern of L. I.....	69	1874	500 &c.	405,050	7	M. & N.	do do	Aug. 1, 1899
<i>Southern Central</i> (N. Y.)—1st mortgage.....	114	1869	1,000	1,500,000	7	F. & A.	N. Y., Vermilye & Co.	Mar. 1, 1882
2d mort. gold (\$400,000 end. by Lehigh V. R.R.)...	114	1872	100 &c.	600,000	7 g.	M. & S.	do do	May 1, 1900
<i>Southern Iowa & Cedar Rapids</i> —1st mort., gold.....	87	1870	.....	1,500,000	7 g.	M. & N.	.....	1888
<i>Southern Minnesota</i> —1st mortgage, construction...	170	1868	1,000	3,332,000	7	J. & J.	N. Y., Company's Office.	April 1, 1905
<i>Southern Pacific</i> (Cal.)—1st mort., gold, land gr....	712	1875	500 &c.	29,300,000	6 g.	A. & O.	N. Y., C. P. Huntington.	Mar. 1, 1900
<i>Southern Pennsylvania</i> —1st mortgage, gold.....	24	.....	.....	625,000	7 g.	M. & S.	.....	Dec. 20, 1878
<i>Southwestern</i> (Ga.)—Stock, guarant'd 7 per annum	257	.....	100	3,892,300	3½	J. & D.	Savannah, Cent. R.R. Ga.	1886
Company bonds, convertible into stock at par....	.....	.....	.....	399,000	7	Various	Macon	Jan. 1, 1897
<i>Spartanburg & Asheville</i> —1st mortgage, gold.....	30	1876	100 &c.	400,000	7 g.	J. & J.	Charleston & New York.	1885
<i>Sterling Mountain</i> (N. Y.)—1st mortgage.....	7½	1865	1,000	350,000	7	J. & J.	New York.	January, 1905
<i>Stockton & Copperopolis</i> —1st mort., (guar. by C. P.)	30	1875	500 &c.	500,000	5	J. & J.	N. Y., Central Pacific.	Dec. 30, 1878
<i>Syracuse Binghamton & N. Y.</i> —Stock.....	81	1875	100	2,004,000	3	J. & D.	N. Y., D. L. & W. R.R. Co.	June, 1887
2d mortgage (now first).....	81	1867	1,000	270,000	7	J. & D.	do do	Oct. 1, 1906
Consol. mortgage (guar. D. L. & W.).....	81	1876	1,000	1,750,000	7	A. & O.	do do	Aug. 16, 1876
<i>Summit Branch</i> (Pa.)—Stock.....	20	.....	50	4,125,000	3	F. & A.	Philadelphia & Boston.	Jan. 1, 1904
1st mortgage bonds.....	20	.....	.....	800,000	7	J. & J.	Boston, N. Y. & Phila.	Feb. 1, 1879
<i>Terre Haute & Indianapolis</i> —Stock.....	113	.....	50	1,988,150	4	J. & J.	N. Y., Farmers L. & T. Co.	July, 1879
1st mortgage.....	73	1869	1,000	800,000	7	A. & O.	do do	1893
Bonds of 1873 (for \$1,600,000).....	.....	1873	.....	800,000	7	.....	.....	Aug. 1, 1905
<i>Texas & N. Orleans</i> of '74—1st mortg. land gr., coup	106	1875	1,000	1,050,000	6 g.	F. & A.	New York, Co.'s Office.	March 1, 1905
<i>Texas & Pacific</i> —1st mort., gold, coup. (\$8,000 p.m.)	444	1875	1,000	3,552,000	6 g.	M. & S.	Phila., N. York & London	June 1, 1905
2d mort., consol., gold, coup. (\$17,000 p.m.).....	444	1875	1,000	7,548,000	6 g.	J. & D.	do do	Jan. 1, 1915
Income and land mort., reg. (7,600,000 acres).....	444	1875	1,000	6,459,000	7	July.	New York & Philad'phia	Feb. 1, 1896
<i>Toledo, Peoria & Warsaw</i> —1st mortgage (W. Div.)...	116½	1866	1,000	1,500,000	7	F. & A.	New York, Co.'s office.	Dec. 1, 1894
1st mortgage (E. Div.).....	110¾	1864	1,000	1,600,000	7	J. & D.	do do	April 1, 1886
2d mortgage (W. Div.) convertible.....	116½	1866	1,000	1,300,000	7	A. & O.	do do	May 2, 1910
Consolidated mortgage (for \$6,200,000).....	227	1870	1,000	1,500,000	7	M. & N.	do do	June 1, 1901
1st mortgage (Burlington Div.).....	10	1871	1,000	250,000	7	J. & D.	do do	Aug. 1, 1878
<i>Troy & Boston</i> —Stock.....	53	.....	100	1,609,000	2	F. & A.	Troy, Company's Office.	1894
1st mortgage, consolidated.....	35	1874	1,000	1,384,000	7	J. & J.	N. Y., Nat. B'k of Com.	1882
Convertible bonds.....	.....	.....	500 &c.	650,000	7	M. & S.	do do	.....
New mortgage bonds (for \$1,000,000).....	.....	1878	.....	.....	.....	.....	.....	.....
<i>Troy Union</i> —1st mortgage, guaranteed, Troy City.	2½	.....	.....	680,000	6	.....	.....	April 1, 1879
<i>Union Pacific</i> —Stock.....	1,042	.....	100	36,762,300	1½	Q.—J.	New York and Boston.	1896 to 1899
1st mortgage, gold, on road and equipment.....	1,038	1866-9	1,000	27,231,900	6 g.	J. & J.	do do	.....
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	.....	13,767,000	8	M. & S.	New York and Boston.	Mch. 1, 1894
Land grant bonds on 10,764,947 acres.....	.....	1867-9	1,000	6,884,000	7	A. & O.	New York and Boston.	1887
Omaha bridge bds, st'g, (s.f. about \$50,000 yrly)...	.....	1871	£200	1,221,000	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. R.R. & Canal Companies</i> —Stock.....	379	.....	100	19,890,400	2½	Q.—J.	Phila. and N. Y. Offices.	April 10, 1879
General mortgage, gold, coupon.....	.....	1871	1,000	5,669,000	6 g.	M. & S.	Philadelphia, Office.	Mch. 1, 1901
United Co.'s 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	Mch. 1, 1894
do dollar loan, mortgage.....	.....	1871	.....	154,000	6	F. & A.	Philadelphia.	Feb. 1, 1888
Joint Co.'s mortgage, sterl'g, s. fd. (£138,500)...	.....	1834-7	.....	119,548	6 g.	F. & A.	London.	1880
do plain bonds.....	.....	.....	.....	1,700,000	6	F. & A.	Philadelphia Office.	Feb. 1, 1883
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
N. J. R.R. & T. Co., 3d loan due State of N. J.....	.....	1868	.....	100,000	7	A. & O.	N. Y., B'k of Commerce.	Overdue.
<i>Utah Central</i> —Stock.....	36½	1870	1,000	676,005	.....	.....	.....	11 p. c., 1876-7
1st mortgage, gold.....	75	1871	1,000	1,000,000	6 g.	J. & J.	Salt Lake City.	Jan. 1, 1890
<i>Utah Southern</i> —1st mortgage, coupon.....	168	.....	100	1,500,000	7	M. & S.	N. Y., Kountze Bros.	July 1, 1891
<i>Utica & Black River</i> —Stock.....	75	1868	.....	1,771,720	2	J. & J.	Utica.	Sept. 28, 1878
1st mortgage bonds of July, 1868.....	87	1871	.....	200,000	7	J. & J.	Utica and New York.	July, 1878
Mortgage bonds, 2d issue.....	.....	.....	.....	912,000	7	J. & J.	do do	July, 1891

Sheboygan & Fond du Lac.—Defaulted 1873. Gross earnings, 1877, \$103,011; net, \$12,204. (V. 24, p. 198, 345; V. 26, p. 521; V. 28, p. 467.)

Shenango & 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. Gross earnings, 1876-7, \$342,374; net \$49,859; gross earnings, 1877-8, \$317,978; net profit to lessee, \$1,339. (V. 21, p. 63; V. 28, p. 40.)

Sioux City & Pacific.—Div. of 3½ on pref. stock paid April 1, 1879. (V. 27, p. 95, 253, 274.)

Sioux City & St. Paul.—There are also \$502,000 2d mort. bonds, \$145,000 equipment, and \$286,600 income bonds. Lands sold in 1878, 64,901 acres, for \$414,177. (V. 25, p. 212; V. 26, p. 290, 471, 494, 549, 567; V. 28, p. 171.)

Somerset.—This road is leased to Maine Central.

South Carolina.—Receiver appointed Sept., 1877. Gross earnings in 1877, \$1,020,654; operating expenses, \$593,753; net earnings, \$426,901. A proposal is made for concessions by 2d mortg. bondholders. (V. 26, p. 217, 342, 393, 418, 420, 471; V. 27, p. 42, 253, 304.)

South & North Alabama.—Operated by Louisv. & Nashv., which holds a majority of the stock, and guarantees the bonds and holds \$1,000,000 of 2d mortg. bonds. Pref. stock, \$2,000,000.

Southern of Long Island.—Leased to L. I. R.R. There are also \$60,000 6 p. c. mortg. bonds on Rockaway Branch. Forecl. sure pending. It is proposed to "scale" all bonds except 1st South Side. (V. 26, p. 471, 626, 654; V. 27, p. 85.)

Southern Central.—Forms an extension into New York State for Lehigh Valley, which company endorses \$400,000 of second mortgage bonds. Net earnings 1878, \$142,906.

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

Southern Minnesota.—Sold under 2d mortgage and re-organized March, 1877. There are yet out \$220,000 old 1st mort. 7s (pink), due 1884. Land grant is about 1,790,000 acres. Net earnings in 1878, \$311,152,

against \$295,666 in 1877. (V. 27, p. 67, 358, 515; V. 28, p. 451.)

Southern Pacific (Cal.).—This road is controlled by Central Pacific parties. The bonds are in series A, B, C and D, of which "A" includes \$15,000,000, part in \$500 bonds, all the others are \$1,000 each. A sinking fund of \$100,000 per annum begins in 1882, and proceeds of land sales also go to pay bonds. The land grant is 12,830 acres per mile. The stock paid in is \$36,762,300. In 1876-7 the gross earnings were \$1,556,005 gold, and net earnings, \$1,825,839 gold. (V. 26, p. 209, 316; V. 27, p. 321, 409.)

Southern Pennsylvania.—This is a mining and railroad company; re-organized in 1872 after foreclosure under 2d 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.

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., and bonds guar. by that Co. Last dividend on stock (in 1875) 4 per cent. (V. 26, p. 316; V. 27, p. 568.)

Summit Branch.—This is a coal road, and leases Lykens Valley. Net earnings in 1876, \$151,665. (V. 25, p. 113.)

Terre Haute & Indianap.—Net earnings in 1874-5, \$371,713; in 1875-6, \$355,955; in 1876-7, \$344,403. Leases St. L. Van. & T. H. at 30 p. c. gross earnings.

Texas & New Orleans of 1871.—The company has a l'd gr. of 875,000 acres timber and agricultural lands.

Texas & Pacific.—Gross earnings, 1877-8, \$2,331,310; operating expenses, \$1,443,439; net earnings, \$882,871. Of old land bonds \$1,064,000 are yet out, and \$8,225 coupons. (V. 26, p. 316; V. 27, p. 42, 149, 226, 384, 515, 568, 653.)

Texas Western.—This narrow-gauge road is in progress. (See V. 23, p. 49, 152, 526.)

Toledo, Peoria & Warsaw.—Passed into receiver's hands February, 1874. Foreclosure pending. In 1876-7, net earnings were \$54,415. (V. 26, p. 68, 316, 575; V. 27, p. 63, 409, 515, 603; V. 28, p. 69, 429.)

Troy & Boston.—With leased roads forms a line from Troy, N. Y., to North Adams, Mass. In 1877-78, gross earnings were \$560,343; net, \$274,747. There are \$119,000 of old 1st and 2d mortgage bonds yet outstanding. (V. 23, p. 119.)

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

Union Pacific.—Gross earnings in 1878 (including Omaha Bridge) were \$3,121,272, against \$12,473,203 in 1877, and \$12,885,853 in 1876; net earnings, \$7,744,686, against \$7,134,752 in 1877, and \$7,618,617 in 1876. In 1878 the funding bill was passed in Congress; an important contract was made with Kansas Pacific; the July dividend was passed. Land sales during 1878, 318,904 acres, for \$1,557,082. Land contracts outstanding and cash, January 1, 1879, \$4,184,214. (V. 27, p. 42, 96, 97, 122, 149, 193, 229, 253, 274, 381, 480, 629; V. 28, p. 44, 70, 121, 147, 200, 252, 328, 429, 477, 495.)

Union Pacific Central Branch.—Formerly the Atchison & Pike's Peak. Interest in default since November, 1873. Gross earnings 1875-76, \$114,414; expenses, \$131,500. (V. 27, p. 96, 253, 274, 539; V. 28, p. 454, 477.)

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 1877 the gross earnings were \$3,960,696; net income, \$2,954,521, leaving a deficit for lessees of \$1,433.18 after paying interest and dividends. (V. 24, p. 516; V. 25, p. 349, 433, 458, 476; V. 26, p. 215, 301.)

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.	
<i>Utica Chenango & Susquehanna Valley</i> —Stock.....	98	....	\$100	\$4,000,000	3	M. & N.	N. Y., D. L. & W. RR.	Nov. 1, 1878
<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
Missisquoi Railroad 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
Staunstead, S. & Chambly 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	3	A. & O.	Boston, Office.	April 7, 1879
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.	703,500	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.	1,180,600	7	A. & O.	do do	Jan. 1, 1890
Special loan, funding mortgage.....	....	1871	100 &c.	217,400	8	J. & J.	do do	1880
<i>Wabash</i> —Stock.....	649	....	....	16,000,000	....	....	....	....
1st mortgage (Toledo & Illinois).....	75	1853	1,000	900,000	7	F. & A.	N. Y., Metropolitan B'k.	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	2,495,000	7	F. & A.	do do	Aug., 1888
1st mortgage (Quincy & Toledo).....	33	1865	1,000	500,000	7	M. & N.	do do	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
Consol. mort., (on all but Decatur & E. St. L.).....	490	1867	1,000	2,610,000	7	Q.—F.	do do	Feb., 1907
1st mortgage, (Decatur & East St. Louis).....	109	1869	1,000	2,700,000	7	F. & A.	do do	Aug., 1889
Funded debt bonds and scrip (\$943,950 at 7).....	....	....	....	3,015,950	3 & 7	....	....	....
<i>Warren (N. J.)</i> —Stock.....	18	1855	100	1,800,000	3½	A. & O.	N. Y., Del., L. & W. RR.	April, 1879
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
<i>Washington City, Va. Mid. & Gt. Southern</i> —Stock.....	310	1871	100	2,692,539	....	....	....	....
1st mortgage, O. & A., and funded interest.....	....	....	....	525,070	6	M. & N.	Balt., R. Garrett & Sons	Nov. 1, 1866
2d mortgage, O. & A., do do.....	....	1855	....	1,657,652	6	J. & J.	do do	Jan. 1, 1875
3d mortgage, O. & A., do do.....	....	1858	....	817,800	8	M. & N.	do do	May 1, 1873
4th mortgage, O. & A., do do.....	....	1860	....	1,200,000	8	M. & S.	do do	Sept. 1, 1880
1st mortgage, O. A. & M. RR.....	....	1867	....	1,650,000	7	J. & J.	do do	July 1, 1880
2d mortgage, O. A. & M. RR.....	....	....	....	133,050	7	J. & J.	do do	July 1, 1882
Gen. mort., gold, Wash. C., Va. Mid. & Gt. South'n	336	1873	....	1,000,000	7 g.	M. & N.	do do	May 1, 1903
Lynchburg & Danville, 1st mort., guar., coup.....	65½	1871	500 &c.	1,310,000	6	A. & O.	do do	April 1, 1896
<i>Westchester & Philadelphia</i> —Preferred stock.....	....	....	....	821,300	4	J. & J.	Philadelphia, Office.	Jan. 6, 1879
1st mortgage, new.....	27	1871	100 &c.	1,100,000	7	A. & O.	do do	April 1, 1891
<i>West Jersey</i> —Stock.....	128	....	50	1,359,750	3	F. & A.	Phila., Pa. RR. Co. Office	Aug. 15, 1877
Loan of 1883, guaranteed by Camden & Amboy.....	60	1861	500 &c.	400,000	6	M. & S.	do do	Mch., 1883
1st mortgage loan.....	38	1866	500 &c.	1,000,000	6	J. & J.	do do	Jan., 1896
1st do consolidated.....	63	1869	500 &c.	1,000,000	7	A. & O.	do do	Oct., 1890
Cape May & Millville.....	41	....	....	500,000	7	....	....	....
<i>Western & Atlantic (Ga.)</i> —Income bonds.....	138	1873	1,000	782,000	10	Q.—J.	Atlanta, Co.'s Office.	Oct. '79 to '91
<i>Western (Ala.)</i> —1st mortgage (Mont. & W. P.).....	116	1868	....	300,000	8	J. & J.	New York & Savannah.	July, 1881
Western RR. bonds, before consolidation.....	44	1868	....	600,000	8	A. & O.	do do	Oct. 1, 1888
2d mort., guar. by Cent. of Ga. and Ga. RR. & B. Co.	160	1870	....	1,200,000	8	A. & O.	do do	Oct. 1, 1890
<i>Western Maryland</i> —1st mort., endorsed Balt. City.....	90	1858	....	200,000	6	J. & J.	Balt., N. Mechanics' B'k	Jan. 1, 1890
1st mortgage, unendorsed.....	90	....	....	400,000	6	J. & J.	do do	Jan. 1, 1890
2d do endorsed by Baltimore.....	90	1867	....	300,000	6	J. & J.	do do	Jan., 1890
2d do endorsed by Washington County.....	90	....	....	300,000	6	J. & J.	Hagerstown.	Jan., 1890
2d preferred mortgage, unendorsed.....	90	1868	....	600,000	6	J. & J.	Balt., N. Mechanics' B'k	Jan., 1895
3d mortgage, guaranteed by Baltimore.....	90	1870	1,000	875,000	6	J. & J.	do do	Jan., 1900
4th do for Baltimore City stock.....	90	1872	....	1,000,000	6	J. & J.	do do	Jan., 1902
<i>Western Pennsylvania</i> —1st mortgage.....	57	1863	500 &c.	800,000	6	A. & O.	Philadelphia, Office.	April 1, 1893
1st mortgage, Pittsburgh Branch.....	28	1865	100 &c.	1,000,000	6	J. & J.	do do	Jan. 1, 1896
General mortgage.....	....	....	....	1,200,000	7	A. & O.	do do	Oct. 1, 1901
<i>Williamston & Tarboro</i> —1st mortgage.....	4	1870	....	350,000	8	M. & N.	New York, J. M. Pickrell	May 1, 1900
<i>Wilmington, Columbia & Augusta</i> —1st mortgage.....	188	1870	500 &c.	3,200,000	7	J. & D.	Balt., Safe Deposit Co.	June, 1900
Income bonds.....	....	....	....	600,000	....	....	....	....
<i>Wilmington & Weldon</i> —Stock.....	179	....	100	1,456,200	3	J. & D.	....	Nov. 30, 1878
Sterling bonds.....	179	....	....	648,700	6 g.	J. & J.	London.	1881
do do.....	....	....	....	221,400	7 g.	M. & N.	do	1886
Sinking fund bonds, gold.....	....	....	....	749,000	7 g.	J. & J.	N. Y., Bost., Lond., Frank	1896
<i>Wisconsin Central</i> —1st mortgage, gold, land grant.....	327	1871	....	8,168,000	7 g.	J. & J.	Boston, Office.	July 1, 1901
<i>Worcester & Nashua</i> —Stock.....	94	....	100	1,789,800	2	J. & J.	Worcester, Office.	July 1, 1876
Bonds (\$125,000 are 7 per cents).....	....	....	....	350,000	6 & 7	Various	do do	1881 & 1887
Bonds.....	....	1873	....	250,000	7	A. & O.	Bost., Globe Nat. Bank.	April 1, 1893
Bonds.....	....	1875	....	400,000	7	F. & A.	do do	Feb. 1, 1895
<i>Nashua & Rochester</i> —Stock.....	48	....	....	1,185,000	1½	A. & O.	Worcester, Office.	April, 1879
do do 1st m., guar. (for \$700,000).....	48	1874	500 &c.	700,000	6	A. & O.	Bost., Globe Nat. Bank.	April 1, 1894

Utica & Black River.—Gross receipts 1877-8, \$453,144; net earnings, \$22,000. (V. 26, p. 141; V. 27, p. 124; V. 28, p. 96.)

Utica Chenango & Susquehanna Valley.—Road is leased to Del. Lack. & West. Railroad at 6 per cent per annum on stock.

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, 53; V. 21, p. 396; V. 22, p. 463, 559, 591, 607.)

Vermont & Canada.—Under lease to Vermont Central. (V. 24, p. 421, 566; V. 25, p. 476, 641.)

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 was formed, with \$2,000,000 paid-up capital, and assumed obligations of the old Vermont Central. Foreclosure pending on 2d mortgage. (V. 22, p. 110, 559; V. 23, p. 40, 370, 623; V. 24, p. 413, 566; V. 25, p. 431.)

Vermont & Massachusetts.—This road is leased to the Fitchburg RR. Co. for 999 years, from Jan. 1, 1874, for interest on the debt and 5 per cent on stock till 1880, and 6 per cent for the remainder of the lease, exclusive of all taxes.

Vicksburg & Meridian.—Net earnings 1877-8, \$123,364. The only coupons paid since April, 1876, were those maturing Jan., 1878, and the special loan coupons of Jan., 1877. (V. 27, p. 67.)

Wabash.—This is the Toledo Wabash & Western re-organized after the sale, June 10, 1876, under consolidated gold mortgage of 1873. New litigation commenced in May, 1878. There is a debt of \$560,000 due the Equipment Company, payable \$56,000 per year. The "Seney" mort. included in funded

debt bonds is for \$1,000,000, payable \$200,000 per year. Operations for 1873 showed \$4,998,371 gross earnings, and net earnings of \$1,523,421. The company give no balance sheet in its annual report, nor statement of its whole debt, the actual financial status being thus concealed. (V. 26, p. 215, 445, 471, 496, 524, 549, 592, 626; V. 27, p. 17, 68, 437, 515, 540, 563; V. 28, p. 210, 221, 350, 354, 402, 429, 495.)

Warren (N. J.).—Leased to Delaware, Lackawanna & Western at 7 per cent on stock and bonds. Net earnings in 1875, \$241,056.

Washington City, Virgin's Midland & Great Southern.—Gross earnings year ending Sept. 30, 1878, \$1,218,077; expenses, \$803,000; net earnings, \$415,117. The company has been assisted by Balt. & O. The president, Mr. John S. Barbour, was appointed receiver in July, 1876. Interest in default, but receiver ordered to make certain payments. Full statement of liabilities and condition of litigation in V. 28, p. 70. (V. 23, p. 550; V. 27, p. 332, 437; V. 28, p. 70, 147.)

Westchester & Philadelphia.—Gross earnings, 1876-77, \$332,274; net, \$112,964. (V. 22, p. 304; V. 24, p. 62; V. 26, p. 116.)

West Jersey.—Gross earnings, 1878, \$503,233; expenses, \$305,826; net, \$197,406. Net profit above interest and rentals, \$6,241. (V. 24, p. 249; V. 26, p. 263.)

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.)

Western Alabama.—Sold in foreclosure, April 19, 1875, and bought by Central Ga. and Georgia Railroads, for whose account it is operated. (V. 20, p. 398, 405, 445; V. 25, p. 456.)

Western Maryland.—This company was largely assisted by the city of Baltimore, which has also bought its overdue coupons. Proposition to bondholders, V. 28, p. 121. Annual report for last fiscal

year, to September 30, 1878, showed gross receipts, \$347,201; expenses, \$217,253; net receipts, \$129,928. (V. 26, p. 84, 471; V. 27, p. 406, 678; V. 28, p. 97, 121, 141, 444.)

Western Pennsylvania.—The Pennsylvania RR., lessee, owns \$972,650 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 1876, \$225,498. (V. 22, p. 206.)

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

Wilmington Columbia & Augusta.—In 1875-6 earnings were \$116,633 net. There are certificates of indebtedness for \$336,000. (V. 22, p. 15; V. 26, p. 368, 393; V. 27, p. 68, 435.)

Wilmington & Weldon.—Formerly leased to Wilmington, Columbia & Augusta road, but in Dec., 1877, default was made by lessee and property reverted. In 1877-8 gross receipts were \$437,815; net, \$175,645. (V. 26, p. 68, 420, 496; V. 28, p. 44, 144.)

Wisconsin Central.—Of the above bonds, \$1,360,000 are "unfunded," bearing coupons of July, 1875, and since; \$3,579,000 have funded nine coupons, including July, 1879; \$3,211,000 are "clipped" bonds, first coupon due Jan., 1881; \$15,000 are partially "clipped" bonds, issued by mistake, with coupon of July, 1880, on. In year ending Sept. 30, 1876, net earnings, \$297,333. Paid rent of Mil. & Northern RR., leased, \$12,404. Land grant is over 800,000 acres. The Phillips & Colby Construction Company operating this road became embarrassed in Dec. 1877. Foreclosure suit begun September, 1878. Trustees took possession Jan., 1879. (V. 26, p. 18; V. 27, p. 338, 375, 480; V. 28, p. 18, 70.)

Worcester & Nashua.—Guarantees the stock and bonds of Nashua & Rochester, leased. Interest to be reduced to 5 per cent. For year ending September 30, 1878, net income was \$33,060. (V. 25, p. 430; V. 27, p. 557; V. 28, p. 378.)

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DESCRIPTION.	Miles of Canal.	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>Chesapeake & Delaware</i> —Stock.....	14	.....	\$50	\$2,078,038	3	J. & D.	Philadelphia, Office.	June, 1873
1st mortgage (originally \$2,800,000).....	14	1856	Vario's	1,993,750	6	J. & J.	do do	July, 1886	
<i>Chesapeake & Ohio</i> —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
<i>Delaware Division</i> —Stock, (Conv. into L.C. & N. stock.).....	60	.....	50	1,633,350	2s.	F. & A.	Philadelphia, Office.	Feb. 4, 1879
1st mortgage (extended 20 years in 1878).....	60	1858	1,000	800,000	6	J. & J.	do do	July 1, 1898	
<i>Delaware & Hudson</i> —Stock.....	148	.....	100	20,000,000	4	F. & A.	N. Y., Bk. of Commerce.	Aug. 1, 1876
1st mortgage extended.....	.....	.....	.....	1,482,000	7	M. & N.	do do	Nov. 1, 1891
1st mortgage, registered.....	148	1869	1,000	3,500,000	7	J. & J.	do do	1884	
do do.....	148	1871	1,000	6,482,000	7	J. & J.	do do	1891	
Debtenture loan of 1894, coup and reg.....	.....	1874	1,000	4,856,000	7	A. & O.	N. Y., office 71 B'way.	1894
1st M., coup. & reg., on Penn. Div. (\$10,000,000).....	.....	1877	1000&c.	5,000,000	7	M. & S.	do do	Sept. 1, 1917
<i>Lehigh Coal & Navigation</i> —Stock.....	153	.....	50	11,193,550	1 1/2	Q—M.	Philadelphia, Office.	Sept. 2, 1876
Loan, conv., coup., gold (assumed L. & W. Coal Co).....	.....	.....	1,000	771,000	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. R.R. of N. J.).....	.....	.....	1,000	4,658,500	6 g.	J. & D.	do do	1897
Loan.....	.....	.....	1,000	508,520	6	J. & D.	do do	79-80-81-82
Loan extension, convertible till December, 1877.....	.....	1872	1,000	41,550	6	J. & D.	do do	1882
Consolidated mortgage loan.....	.....	1871	.....	1,369,259	7	J. & D.	do do	June 1, 1911
Greenwood mortgage, reg. Extended, 1877.....	.....	1872	.....	717,000	7	F. & A.	do do	1892
<i>Monongahela Navigation Co.</i> —Stock.....	83	.....	50	1,004,300	4	J. & J.	Pittsburg, Office.	.....
<i>Morris</i> —Stock, consolidated.....	103	.....	100	1,025,000	2	F. & A.	Leh. Val. R.R. Co., Phila.	Feb. 4, 1879
Preferred stock.....	103	.....	100	1,175,000	5	F. & A.	do do	Feb. 4, 1879
1st mortgage (for \$1,000,000).....	103	1876	1,000	780,000	7	A. & O.	do do	April 1, 1906	
Boat loan.....	103	1865	various.	220,000	7	A. & O.	do do	Oct., 1885	
Preferred stock scrip dividend.....	.....	1869	various.	103,164	7	F. & A.	do do	Feb., 1889
<i>Pennsylvania</i> —Stock.....	327	.....	50	4,480,405	.....	.....	.....	.....
General mortg., interest guar'd by Penn. R.R.....	327	1870	1,000	3,000,000	6	J. & J.	Philadelphia, Office.	July, 1910	
<i>Schuylkill Navigation</i> —Stock, common.....	108	.....	50	909,236	70c.	F. & A.	Philadelphia, Office.	Aug. 25, 1878
Preferred stock.....	.....	.....	50	3,175,900	\$1 40	F. & A.	do do	Aug. 25, 1878
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, coup. (payable by P. & R.).....	.....	.....	.....	1,200,000	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
<i>Susquehanna</i> —Stock.....	45	.....	50	2,002,746	.....	.....	.....	.....
Maryland loan, 2d mortgage.....	.....	1839	.....	1,000,000	6	J. & J.	Phila. and Baltimore.	Jan., 1885
<i>Susquehanna Canal</i> , common bonds, 3d mort.....	.....	1859	.....	1,320,000	6	J. & J.	do do	Jan. 1, 1878
do pref., 3d. T. W. priority b'ds.....	.....	1841-4	.....	325,310	6	J. & J.	do do	Jan., 1894
do bonds of 1872.....	.....	1872	.....	250,000	7	J. & J.	do do	Jan., 1902
<i>Union</i> —1st mortgage.....	85	.....	.....	3,000,000	6	M. & N.	Philadelphia, Office.	May 1, 1883

Chesapeake & Delaware.—Delaware City to Chesapeake City, Md. (V. 27, p. 66.)

Chesapeake & Ohio.—Gross receipts, 1875, \$473,210; net, \$254,175. Paid on bonds, \$233,940. (V. 24, p. 369.)

Delaware Div.—Leased to Lehigh Coal & Navigation Co., at interest on bonds, and 4 per cent a year on stock, payable till Feb., 1880, inclusive, in scrip, then till Aug., 1881, half in scrip. (V. 23, p. 41, 193.)

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, 1878, V. 23, p. 501. (V. 26, p. 208, 242, 495 561, 574, 599; V. 27, p. 602, 628; V. 28, p. 43, 501.)

Lehigh Coal & Navigation.—Gross receipts in 1878, \$909,252; expenses and int., \$1,325,113; excess of the latter, \$355,850. The Central R.R. of N. J. assumes (in purchase of equipment), \$2,310,000 of the gold loan due 1897, and leases the Lehigh & Susquehanna Railroad. The Lehigh & Wilkes-Barre Coal Co. assumes \$500,000 of the gold loan due 1897, and \$771,000 (all) of the convertible gold loan due 1894, and has also leased the coal lands of the company. (V. 22, p. 279; V. 24, p. 247, 445; V. 25, p. 432; V. 28, p. 198, 224.)

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

Morris.—Leased April, 1871, 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.)

Pennsylvania Canal.—Worked in interest of Penn. RR. which guarantees interest on bonds. An old mortgage of \$90,000 is due in 1887.

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. The dividend of Aug. 22, 1877, was payable in Phil. & Reading RR. scrip. (V. 22, p. 493; V. 26, p. 418.)

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

Union Cana.—Stock, \$2,907,850.

DANIEL A. MORAN,

(MEMBER OF THE NEW YORK STOCK EXCHANGE.)

Manhattan Bank Building,

40 Wall Street, New York.

DEALER IN

First-Class Railroad, State, City and County Bonds.

THE VARIOUS ISSUES OF

UNITED STATES GOVERNMENT BONDS

BOUGHT AND SOLD.

COUPONS AND DIVIDENDS COLLECTED, ETC.

CORRESPONDENCE SOLICITED.

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.	Date of Bonds.	Size or Par Value.	Amount outstanding.	INTEREST.			Bonds—Principal When Due. Stocks—Last Divi- dend.
				Rate.	When Pay'ble	Where Payable, and by Whom.	
Adams Express Company—Stock.....	.....	\$100	\$12,000,000	2	Q.—M.	N. Y., Company's Office.	Dec. 1, 1878
American Express—Stock.....	.....	100	18,000,000	1½	J. & J.	N. Y., Company's Office.	Jan. 1, 1879
American Coal (Maryland)—Stock.....	.....	25	1,500,000	2½	M. & S.	New York Office.	Sept. 10, 1877
Atlantic & Pacific Telegraph—Stock.....	.....	100	15,000,000	¾	.....	New York.	Mar. 30, 1879
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 (sink. f'd one-fifth of land sales)	1873	£200	576,000	6 g.	J. & J.	London, Brown, S. & Co	Jan. 1, 1904
Mortgage bonds, gold, sixes (for \$2,500,000).....	1874	1,000	999,000	6 g.	J. & J.	New York or London.	Jan. 1, 1904
Un. RR., 1st M., end. (s. f., rents on \$220,163)	.....	500 &c.	783,000	6	J. & J.	.....	.....
do 2d M., end., (s. f. gr'd r'ts on \$144,800)	.....	500 &c.	600,000	6 g.	M. & N.	.....	.....
Consolidation Coal of Maryland—Stock.....	.....	100	10,250,000	2½	M. & S.	N. Y., Co.'s Office, 71 B'y.	Jan. 2, 1877
1st mortgage (convertible).....	1864	1,000	387,000	7	J. & J.	do do	Jan., 1885
1st mortgage, consolidated, convertible.....	1872	1,000	753,000	6	J. & J.	do do	Jan. 1, 1897
Cumberland Coal & Iron Company—Stock.....	.....	100	500,000	6	A. & O.	New York Office.	Oct. 15, 1875
Dunleith & Dubuque Bridge—Bonds, sink. fund	1868	1,000	400,000	8	M. & N.	N. Y., at Ill. Cent. RR.	Nov., 1893
Illinois & St. Louis Bridge—1st M., new, s. f.	1878	1,000	5,000,000	7	A. & O.	New York and London.	April 1, 1898
St. Louis Tunnel RR.—1st mort., sterling, s. f.	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.....	.....	100	7,620,000	1	Q.—F.	Boston, Treas.' Office.	Feb. 1, 1879
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	1½	.....	.....	Jan. 31, 1876
Ontario Silver Mining—Stock.....	.....	100	10,000,000	.....	.....	St. Louis.	.....
Pacific Mail Steamship Company—Stock.....	.....	100	20,000,000	3	.....	.....	Sept., 1868
Pennsylvania Coal—Stock.....	.....	50	5,000,000	3	Q.—F.	N. Y., 111 Broadway.	(?)
1st mortgage bonds.....	1861	.....	481,500	7	F. & A.	do do	Aug. 1, 1881
Pennsylvania Anthracite Coal—Stock.....	.....	.....	2,000,000	.....	.....	.....	.....
1st mortgage (east side) bonds on 1,053 acres	1872	1,000	1,000,000	7	J. & D.	N. Y., 4th National Bk.	June 1, 1892
1st mort. (west side) on 400 acres & 550 leased	1872	1,000	500,000	7	J. & D.	.....	June 1, 1892
Producers' Consolidated L'd & Petroleum—Stock	.....	100	2,500,000	6	Q.—J.	New York Office.	1877
Pullman Palace Car—Stock.....	.....	100	5,938,200	2	Q.—F.	N. Y., Farm L. & T. Co.	May 15, 1879
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.....	.....	.....	816,000	8	Q.—F.	do do	Aug. 15, 1892
Bonds, debenture.....	1878	.....	1,000,000	7	A. & O.	do do	Oct. 15, 1888
Bonds, sterling debenture, convertible.....	1875	£100	218,000	7 g.	A. & O.	London, J. S. Morgan & Co.	April 1, 1885
Quicksilver Mining Company—Common stock.....	.....	100	5,708,700	.....	.....	.....	.....
Preferred stock.....	.....	100	4,291,300	.....	.....	.....	.....
Mortgage bonds, go. d.....	.....	.....	275,000	7g.	J. & J.	N. Y., Company's Office.	1879
Southern & Atlantic Tel.—Guaranteed stock.....	.....	25	948,000	2½	A. & O.	N. Y., West. Union Tel.	Oct., 1878
Spring Mountain Coal—Stock, guar. 7 p.c. by L. V.	.....	50	1,500,000	3½	J. & D.	N. Y., Company's Office.	June 10, 1879
Sutro Tunnel—Stock.....	.....	10	18,920,000	.....	.....	.....	.....
Mortgage bonds (for \$2,000,000).....	1879	.....	600,000	.....	.....	London.	Jan. 1, 1891
United States Express—Stock.....	.....	100	7,000,000	1	.....	New York Office.	Nov. 15, 1878
United States Rolling Stock—Stock.....	.....	.....	5,000,000	2	M. & S.	New York and London.	Mar. 1, 1879
Wells, Fargo & Company Express—Stock.....	.....	100	5,000,000	4	J. & J.	New York Office.	Jan. 15, 1879
Western Union Telegraph—Stock.....	.....	100	35,084,975	1½	Q.—J.	New York Office.	April 15, 1879
Real estate bonds, gold, sinking fund.....	1872	1,000	1,373,000	7 g.	M. & N.	N. Y., Union Trust Co.	May, 1902
Bonds, coup or reg., conv. till May, '85, s. f. 1 p.c.	1875	1,000	3,920,000	7	M. & N.	N. Y., Treasurer's Office	May, 1900
Sterling bonds, coup. (s. f. 1 p.c. per annum).....	1875	£100 &c	981,234	6 g.	M. & S.	London, Morton, R. & Co	March 1, 1900

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

American Coal.—The report for 1876 showed gross receipts, \$531,333; net, \$25,299. (V. 22, p. 180; V. 24, p. 248.)

Atlantic & Pacific Telegraph.—Pools with Western Union their gross receipts on the basis of 87½ to the W. U. and 12½ per cent to A. & P. Expenses were arranged at 13¼ per cent to Atl. & Pac. and 86½ to Western Union. (V. 26, p. 314, 436, 469, 521; V. 27, p. 280, 627; V. 28, p. 452.)

Boston Water Power Co.—Annual report in V. 24, p. 396. (V. 23, p. 183; V. 24, p. 111, 396; V. 27, p. 121.)

Canton Improvement Co.—The annual report for year ending May 31, 1878, is in V. 27, p. 14. Of the \$2,500,000 mortgage \$600,000 is reserved to pay sterling loan. The Company owns the stock of the Union Railroad Company and guarantees its bonds. (V. 24, p. 613; V. 27, p. 14.)

Consolidation Coal.—Annual report for 1878 in V. 28, p. 301, showing gross receipts, \$1,563,603; expenses, \$1,279,283; net, \$284,320. 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. 26, p. 262; V. 28, p. 301.)

Illinois & St. Louis Bridge.—Net income, 1876-77, \$219,777; in 1877-78, \$219,593. The railroad and tunnel were sold under the mortgage of 1873, July 1, 1878, for \$450,000. Foreclosure under the first and second mortgages on the Bridge was made Dec. 20, 1878. The above mortgage and \$7,990,000 in stock are to be issued under the re-organization. Of the stock \$2,490,000 is first preferred, \$3,000,000 2d pref., and \$2,500,000 common. The coupons due Oct., '78, '79 and '81 on 1st mort. bonds to be paid in same bonds, April, 1881. (V. 25, p. 429, 524; V. 27, p. 17, 227, 435, 461, 677; V. 23, p. 221.)

Iowa Railroad Land Co.—This company manages the land grants of five distinct organizations. The total land owned was 530,217 acres, March 31, 1871. In 1876-7, 84,032 acres were sold for \$576,816, and 601 town lots for \$62,932. The cash collections were \$772,005, and dividends 4½ per cent. (V. 26, p. 549.)

Mariposa Land & Mining Co.—Assessments made on the shares from time to time. (V. 23, p. 112, 329; V. 24, p. 128; V. 25, p. 358; V. 26, p. 390.)

Maryland Coal—Balance sheet, V. 24, p. 226; V. 26, p. 95.

Pacific Mail Steamship Co.—Report of President Babcock in V. 28, p. 42, 97. For previous reports, refer to following pages. (V. 26, p. 217, 523, 547, 625, 651; V. 27, p. 65, 229, 384, 623, 653; V. 28, p. 42, 97, 402.)

Pennsylvania Coal.—Liabilities at a minimum and dividends are paid.

Pennsylvania Anthracite Coal.—Stock and bonds admitted to N. Y. Stock Board Feb., 1877. Company failed February, 1879. (V. 24, p. 112.)

Pullman Palace Car Company.—The sterling bonds of 1875, of which the whole issue authorized is \$1,000,000, are convertible into stock from April 1, 1878, to April 1, 1881. (V. 23, p. 402; V. 25, p. 308; V. 26, p. 217; V. 27, p. 302; V. 28, p. 200.)

Quicksilver Mining Company.—(V. 22, p. 233, 203; V. 24, p. 507; V. 25, p. 15, 358; V. 27, p. 229.)

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

Sutro Tunnel.—Tunnel on Comstock Lode for facilitating mining operations. (V. 27, p. 529; V. 28, p. 147, 224, 302.)

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

United States Rolling Stock Co.—See reports V. 26, p. 289; V. 28, p. 145.

Wells, Fargo & Co.—An increase in capital to \$6,250,000 is proposed. (V. 23, p. 13.)

Western Union Telegraph.—The company holds nearly \$6,000,000 of its own stock, making the total \$41,073,410. (V. 26, p. 135, 266, 304, 592, 626; V. 27, p. 274, 381, 454, 568, 629, 668; V. 23, p. 277.)

E. MORRISON,

No. 34 WALL STREET, NEW YORK,

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We call attention to the recent Funding Act of the Virginia Legislature, and offer our services to fund any bonds and interest certificates intrusted to our care, free of charge, except as to the commission charged by the Funding Association.

QUOTATIONS ARE AS FOLLOWS, MAY 29:

	Bid.	Ask.		Bid.	Ask.		Bid.	Ask.
State Securities.			Petersburg, Va.—6s.....	100	103	Mobile & Ohio—1st, 6s.....	38	41
Alabama—New consols, A.....	48½	49½	8s.....	108	110	Debentures.....	110	112
New consols, 5s. B.....	76	...	Richmond, Va.—6s.....	106	107	New Orleans Jackson & Gt. No.—1st, 8s, 110	103	105
do C.....	58	...	8s.....	121	...	2d, 8s.....	...	...
Arkansas—6s, funded.....	5	10	Savannah, Ga.—7s, old.....	74	...	New Orleans & Mobile—1st, 8s.....	...	...
7s, railroads.....	...	...	7s, new.....	74	...	1st, 7s.....	...	...
7s, levees.....	...	...	Vicksburg City.....	...	...	Norfolk & Petersburg—1st, 8s.....	106	...
Georgia—6s, 1879-80-86.....	102	...	Wilmington, N. C.—6s, gold, coupon on	...	...	1st, 7s.....	103	...
7s, new, 1886.....	111½	...	8s, gold, coupon on.....	...	...	2d, 8s.....	100	...
7s, endorsed, 1886.....	111½	...	Railroad Bonds.			Northern Pacific, new preferred stock.....	...	...
7s, gold, 1890.....	111½	114	Alabama & Chattanooga, 1st, 8s.....	...	...	Ohio & Mississippi—1st, 7s.....	111	...
Louisiana—Consol., 7s, 1914.....	48½	49½	Atlanta & Charlotte Air L.—1st pref., 7s.	...	...	2d 7s.....	92	...
Co. sol, 7s. small.....	49	...	1st, 7s.....	...	...	Orange & Alexandria—1st, 6s.....	M&N	100
North Carolina—6s, old, 1836-98.....	J&J	24½	Atlantic & Gulf—Consols, 1st, 7s, 1897.....	103	105	2d, 6s.....	J&J	90
6s, old, 1886-98.....	A&O	24½	Consols, 1st, 7s, 1897, end. by Savannah	30	40	3d, 8s.....	M&N	60
No. Carolina RR., 1883-4-5.....	J&J	106	Atlantic Tennessee & Ohio, 1st, 8s, gold	...	...	4th, 8s.....	M&N	22
do do.....	A&O	106	Baltimore & Ohio—Stock.....	108½	109	Orange Alexandria & Man., 7s.....	J&J	63
do do coup. off. J&J.....	86	...	6s, 1880.....	J&J	103	Petersburg RR.—1st, 8s, 1879-93.....	J&J	107
do do do A&O.....	86	...	6s, 1885.....	A&O	103	2d, 8s, 1902.....	J&J	...
South Carolina—Consol., 6s, approved.....	50	...	Burlington C. R. & N., 1st, 5s, 1906.....	J&D	81½	Pittsburg & Connellsv.—1st, 7s, '98.....	J&J	110½
Consol., 6s, doubtful.....	...	...	Carolina Central, 1st, 6s, gold, 1923.....	J&J	...	Consol., 6s, gold, 1926.....	M&N	...
Tennessee 6s, old, 1890-2-8.....	35½	36½	Central Georgia, consol. mortgage, 7s.....	...	...	Piedmont RR., 1st, 8s.....	...	107
6s, new, 1892-93-1900.....	33½	33½	Chic. St. L. & N. Orleans 1st consol. 7s..	97	100	Richmond Fredericksb. & Pot.—6s.....	J&J	...
6s, new, series, 1914.....	33½	33½	2d mortgage 6s.....	69	75	7s.....	J&J	103
Virginia—6s, old.....	33½	34	Chesapeake & Ohio, 1st 6s.....	...	...	Richmond & Danville, 1st, 6s.....	M&N	93
6s, new, 1866.....	35	...	Chic. St. L. & N. Orleans 1st consol. 7s..	95	...	Richmond & Petersburg, 1st, 8s.....	...	104
do 1867.....	35	...	2d mortgage 6s.....	...	...	Savannah & Charleston, 1st, 7s.....	...	...
6s, consol.....	79	...	Denver & Rio Grande, 1st, 7s.....	95½	96½	Savannah & Memphis—1st, 8s.....	...	...
ex-matured coupon.....	58½	59	East Tennessee & Georgia, 6s.....	90	...	1st, 7s.....	...	...
6s, consol, 2d series.....	40	42	East Tennessee & Virginia, 6s, endorsed	95	100	South Carolina RR., 1st, 7s.....	101	102
6s, deferred.....	8½	...	East Tennessee Virginia & Ga., 1st, 7s.....	104	106	South Georgia & Florida—1st, 7s.....	M&N	...
District of Columbia—3-6s, 1924.....	87½	88	Georgia RR.—7s.....	114	113	2d, 7s.....	M&N	...
Small bonds.....	83½	84	6s.....	102	105	South Side, Va.—1st, 8s, 1884-90.....	J&J	105
Registered.....	83½	84	Greenville & Columbia—1st, 7s.....	90	...	2d, 6s, 1884-90.....	J&J	85
City Bonds.			7s, guaranteed.....	45	50	3d, 6s, 1884-90.....	J&J	80
Atlanta, Ga., 7s.....	100	104	Houston & Texas Central, 1st, 7s, g. J&J	106½	108	Virginia & Tennessee, 6s.....	100	102
Augusta, Ga., 7s, various.....	105	107	Iowa Falls & Sioux City, 1st, 7s.....	...	...	8s.....	110	...
Charleston, S. C., 7s.....	50	65	Louisville & Nashville—Consol., 1st, 7s.	...	...	Western, N. C., 1st, 7s.....	...	...
Columbus, Ga., 7s.....	55	70	Consol., 2d, 7s, gold.....	90	92	Wilmington Col. & Aug., 1st, 7s.....	J&D	83
Lynchburg City, Va., 8s.....	...	...	Marietta & Cincinnati—1st, 7s, '92.....	F&A	15½	Miscellaneous Bonds.		
Macon, Ga., 7s.....	...	...	3d, 8s.....	A&O	16	James River & Kanawha Canal—1st, 6s.	...	...
Memphis, Tenn.—6s, 1900.....	...	...	Memphis & Charleston—1st, 7s, '80.....	M&N	101½	2d, 6s.....	...	...
Gold, 6s, 1900.....	20	26	2d, 7s, 1885.....	J&J	79	Mississippi Levee, 10 per cent bonds.....	...	...
Mobile, Ala.—6s.....	10	10	Stock.....	5½	7	Past-Due Coupons.		
8s, coupon on.....	25	26	Memphis & L. Rock, 1st M., 1907.....	27	41	Tennessee State coupons.....	20	30
New Orleans, La.—5s, premium.....	30	32	Mississippi Central—1st, 7s.....	101	104	Virginia pealer coupons.....	2½	...
Consol., 1892.....	100	102	2d, 8s.....	101	103	Virginia tax-receivable coupons.....	79	80
Norfolk, Va., 6s.....	...	...	Mississippi & Tennessee—1st, 8s, A.....	113½	114			
			1st, 8s, B.....	90	...			