

# Investors' Supplement

OF THE

## COMMERCIAL AND FINANCIAL CHRONICLE.

PUBLISHED ON THE LAST SATURDAY OF EACH MONTH.

Furnished Gratis to all Subscribers of the Chronicle.

[Entered according to act of Congress, in the year 1879, by WM. B. DANA & Co., in the office of the Librarian of Congress, Washington, D. C.]

NEW YORK, AUGUST 30, 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.

**WILLIAM B. DANA & CO., Publishers,**  
79 & 81 William street.

#### INVESTMENTS IN AUGUST.

The business in investment securities this month has been somewhat checked by the irregularities of the money market. It was supposed that after the final calls for five-twenties and ten-forties matured in July the money market would be even more abundantly supplied with funds than before, but such has not been the case, and the calls on the subscribing banks to pay for their 4 per cent bonds, together with the natural remittances of money to the West and South at this season of the year, caused a drain of legal tenders on our city banks which resulted in quite a stringency in the loan market.

The London dispatches have recently reported that considerable amounts of United States bonds had been put up for shipment to New York, and although these reports may have been exaggerated at first, it seems more than probable that while rates of exchange warrant gold shipments in this direction, there will be transmitted to this market a considerable amount of securities—either of the Government, municipal, or railroad issues.

The large business this year in stocks and bonds at the New York Stock Exchange is shown in the following summary of transactions for each month, to the close of July—the latest month yet reported:

#### RAILROAD AND MISCELLANEOUS STOCKS.

Month.	No. of shares.	Month.	No. of shares.
January.....	6,615,648	June.....	3,288,592
February.....	4,729,691	July.....	3,656,367
March.....	3,945,117		
April.....	4,566,083	Total.....	32,348,306
May.....	5,546,808		

#### BANK STOCKS.

Month.	No. of shares.	Month.	No. of shares.
January.....	1,892	June.....	1,176
February.....	1,718	July.....	1,150
March.....	1,657		
April.....	1,191	Total.....	10,000
May.....	1,216		

#### GOVERNMENT BONDS.

Month.	Amount.	Month.	Amount.
January.....	\$9,026,600	June.....	\$9,223,300
February.....	6,727,050	July.....	13,216,200
March.....	4,845,150		
April.....	15,822,850	Total.....	\$70,232,400
May.....	11,371,300		

#### STATE BONDS (INCLUDING DISTRICT OF COLUMBIA 3-658.)

Month.	Amount.	Month.	Amount.
January.....	\$1,977,650	June.....	\$2,934,500
February.....	2,546,500	July.....	1,682,300
March.....	2,382,000		
April.....	1,849,500	Total.....	\$17,230,650
May.....	3,858,200		

#### RAILROAD AND OTHER COMPANY BONDS.\*

Month.	Amount.	Month.	Amount.
February.....	\$21,831,500	June.....	\$31,253,000
March.....	19,476,750	July.....	16,887,700
April.....	39,997,000		
May.....	42,927,500	Total.....	\$172,373,450

\* The record of these bonds is from February 1 only, as they were not previously kept.

In regard to investments in real estate mortgages there has been for a long time much discussion as to whether they averaged sufficiently well to make them a safe investment for trust corporations, such as life insurance companies and savings banks. The Western loans have met with the most criticism, and our contemporary the *Public* in a recent issue brings together some interesting figures comparing the investments of Life Insurance Companies in New York, which cannot invest in mortgages at the West, and the large companies at Hartford, Conn., which have been conspicuous for some years past as among the principal lenders on that sort of security.

The following tables show the amount of loans on mortgage each year by each company, and the amount received as interest on mortgage loans each year by each company, excepting that a small amount received as interest on bonds is included, for the first year only, for the Equitable, New York, Mutual Benefit, and Phoenix, that item not being distinguished in the reports until after that year from interest on mortgages:

#### TOTAL LOANS ON MORTGAGE.

	1874.	1875.	1876.	1877.	1878.
Ætna.....	6,657,976	7,964,673	9,743,607	10,209,967	10,980,537
Conn. Mut.	24,579,081	26,936,282	27,815,839	28,335,745	26,383,983
Phoenix...	4,586,212	5,488,653	6,195,955	6,699,332	6,560,174
Travelers'	1,460,477	1,781,977	2,029,927	2,033,883	2,034,310
Total..	37,283,746	42,174,585	45,785,528	47,778,927	45,959,004

#### INTEREST RECEIVED IN CASH.

	1874.	1875.	1876.	1877.	1878.
Ætna.....	638,781	747,349	648,620	827,790	886,725
Conn. Mut.	1,730,333	1,766,795	2,096,614	1,862,725	2,411,241
Phoenix...	405,798	426,481	404,647	395,003	467,185
Travelers'	106,920	140,433	146,585	170,745	140,822
Total..	2,881,833	3,081,058	3,296,466	3,246,263	3,905,973

#### TOTAL LOANS ON MORTGAGE.

	1874.	1875.	1876.	1877.	1878.
Equitable..	16,624,512	17,085,952	16,237,264	13,723,218	12,437,585
Mutual....	56,916,056	60,071,190	60,856,200	58,152,734	57,368,332
New York..	16,828,955	17,685,597	17,354,838	15,379,202	14,364,158
M. Benefit.	12,415,658	12,821,812	12,615,948	12,410,094	9,853,332
Total..	102,785,181	107,664,551	107,064,250	99,665,248	94,023,407

#### INTEREST RECEIVED IN CASH.

	1874.	1875.	1876.	1877.	1878.
Equitable..	1,230,961	1,132,447	1,085,774	1,077,056	765,605
Mutual....	3,655,935	4,006,814	4,101,773	3,990,316	3,686,962
New York..	1,417,613	1,157,370	1,129,960	1,015,510	927,282
M. Benefit.	1,411,806	804,564	770,484	779,524	717,393
Total..	7,716,315	7,101,195	7,087,991	6,862,406	6,097,242

Comparing the sum at interest on mortgage at the end of each year with the sum received for interest on mortgage during the year following, the average rate actually received in cash by the eight companies was as follows:

	In 1875.	In 1876.	In 1877.	In 1878.
Connecticut companies, per cent..	8.2	7.8	7.1	8.2
New York companies, per cent....	6.9	6.5	6.4	6.1

# 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 active Stocks and Bonds are quoted weekly in the CHRONICLE, and a list of general quotations is published monthly.

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.	Date of Bonds.	Size or par Value.	Amount Outstanding	INTEREST.			Principal—When Due.
				Rate.	When Payable	Where Payable and by Whom.	
For explanations see notes above.							
Alabama—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.	.....	.....	2,810,670	.....	.....	.....	.....
Funded "obligations"	1874	.....	1,000,000	8	J. & J.	Montgomery.	July 1, 1884
Arkansas—Funding bonds of 1869 and 1870....	1869 to '70	1,000	1,886,000	6	J. & J.	N. Y., Union Trust Co.	1899
Funding Bonds 1870 (Holford).....	1870	1,000	1,316,000	6	.....	.....	1900
Levee bonds (or warrants).....	1871	100 &c.	1,986,773	7	J. & J.	do do	1900
Old unfunded debt, including interest.....	1838 to '39	.....	1,985,955	.....	.....	.....	.....
Ten year b'ds, Act May 29, '74.....	1874	.....	258,300	10	.....	.....	1884
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 do	1900
To Little Rock, Pine Bluffs & N. Orleans RR..	1870	1,000	1,200,000	7	A. & O.	do do	1900
To Miss., Ouachita & Red River Railroad.....	1870	1,000	600,000	7	A. & O.	do do	1900
To Arkansas Central Railroad.....	1870	1,000	1,350,000	7	A. & O.	do do	April, 1900
State scrip.....	1863	.....	1,353,120	& 8	.....	.....	.....
California—Soldiers' relief.....	1863	500 &c.	95,500	7 g.	J. & J.	Sacramento, Treasury.	1883
State capital bonds.....	1870 to '72	.....	500,000	7 g.	J. & J.	do do	1885
Funded debt bonds of 1873.....	1873	500 &c.	2,801,000	6 g.	J. & J.	do do	1893
Connecticut—War bonds, 20 year.....	1863	1,000	877,000	6	J. & J.	Hartford, Treasury.	Jan. 1, 1883
War bonds, 20 year.....	1864	1,000	1,318,500	6	J. & J.	do do	Jan. 1, 1884
do not taxable, 20 year..	1865	100 &c.	1,741,100	6	A. & O.	do do	Oct. 1, 1885
New bonds, coupon, 10-20 year.....	1877	1,000	1,031,000	5	M. & N.	do 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 do	July 1, 1891
Bds for fund'g (Act June 10, '79) coup. or reg.	1879	.....	1,092,300	5	J. & J.	do do	July 1, 1899
Fund. b'ds (U.S. guar., Acts June, '74 & Feb., '75)	1874	50 &c.	13,743,250	3-65	F. & A.	do do	Aug. 1, 1924
Market house bonds, coupon.....	1872	50 &c.	150,000	7	J. & J.	do do	July 26, 1892
Water stock bonds, coupon.....	1871 to '73	1,000	423,000	7	J. & J.	do 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 do	1892 & 1902
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 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 do	May, 1886
Quarterly gold bonds, act of Sept. 15, 1870..	1870	1,000	2,097,000	7 g.	Q.—J.	do do	Oct., 1890
Bonds, act of Jan. 18, '72.....	1872	1,000	307,500	7	J. & J.	do do	July, 1892
Bonds for funding (Act Feb. 19, '73).....	1873	250&c.	300,000	8	A. & O.	do do	April 1, 1886
Bonds to fund coupons on endorsed bonds....	1876	1,000	542,000	7	J. & J.	do do	July 1, 1896
Bonds exchanged for endorsed RR. bonds.....	1877	1,000	2,298,000	6	J. & J.	do 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 do	Jan., 1880
Thornton loan bonds.....	.....	1,000	36,000	6	M. & S.	do do	Jan., 1880
War bonds.....	.....	100 &c.	142,300	6	J. & J.	do 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 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, 1881
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 do	1879 to '99
Military loan.....	1864 to '65	.....	289,000	7	J. & J.	do 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 and personalty is about \$125,000,000. (V. 24, p. 23, 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 Capital bonds and \$2,204,000 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, \$618,083,815 in 1877,

against \$595,073,177 in 1876. Tax rate for 1876-7, 73½ cents per \$100.

**Connecticut.**—The debt of Connecticut was all created originally for war purposes. Assessed value of real and personal property, 1878, \$335,382,854; rate of taxation, 1½ mills. (V. 24, p. 387.)

**District 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. 23, p. 593. There is due the sinking fund \$256,221 per year. (V. 26, p. 599; V. 27, p. 303; V. 28, p. 553, 578; V. 29, p. 17, 40, 95.)

**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 \$30,898,247; 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, \$86,255,473; city and town property, \$48,370,413; total, including personal, \$226,221,718, against \$235,659,530 in 1877, \$245,853,750 in 1876, and \$261,755,884 in 1875; rate of tax in 1878, five mills. (V. 25, p. 188, 162; V. 27, p. 653; V. 28, p. 17.)

**Illinois.**—The Illinois Central RR. charter tax on earnings is about \$300,000. For 1879 the total assessed value by local assessors was: Lands, \$412,208,278; town and city lots, \$177,567,098; personal property, \$151,629,963. (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, 1½ 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 1879 were: Real estate, \$101,103,127; personal, \$27,331,715; railroads, \$16,165,829—total, \$143,930,279, against \$138,695,601 in 1878, and \$136,019,113 in 1877. Tax rate, 5½ mills for State purposes. State funds hold \$713,760 of the bonds. (V. 24, p. 40.)

**Louisiana.**—The Constitutional Convention in May and June, 1879, discussed the debt question. New bonds were voted for New Orleans & Pacific Railroad in 1878, and their validity is affirmed.

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 explanation see notes on first page of tables.							
<i>Louisiana—(Continued)—</i>							
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	.....	(?)	.....	.....	.....	.....
<i>Maine—</i> War loan bonds.....	1863	500 &c.	385,000	6	M. & S.	Boston, Suffolk Bank.	March 1, 1883
Bounty loan bonds.....	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
<i>Maryland—</i> 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	1885
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
<i>Massachusetts—</i> Back Bay Land 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
do do do.....	1860	5,000	200,000	5 g.	A. & O.	do do	April 1, 1890
Southern Vermont Railroad Loan.....	1868 to '69	£200	3,599,024	5 g.	J. & J.	London, Baring Bros.	July 1, 1900
Boston, Hartford & Erie Railroad, sterling...	1874 & '76	1,000	700,000	5 g.	J. & J.	Boston, Treasury.	Sept. 1, 1894-96
Harbor Land Improvement (5-20s).....	1874 & '76	1,000	1,350,000	5 g.	Various	Boston, Treasury.	July 1, '94-Sep. 1, '96
Danvers Lunatic Hospital.....	1875-'76	1,000	1,100,000	5 g.	Various	do do	May 1 '95-Sep. 1, '96
Lunatic Hospital, Worcester.....	1875	£500	1,292,280	5 g.	J. & J.	London, McCalmonts.	Jan. 1, 1895
New State Prisons, sterling.....	1863	1,000	591,000	6	J. & J.	N. Y., Am. Exchange Bank.	Jan. 1, 1883
<i>Michigan—</i> Two Million Loan.....	1865	1,000	299,000	7	M. & N.	do do	May, 1890
War Bounty Bonds.....	1865	1,000	299,000	7	M. & N.	do do	July, 1879
Sainte Marie Canal bonds.....	1859	1,000	46,000	6	J. & J.	do do	July 1, 1879
<i>Minnesota—</i> 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
<i>Missouri—</i> 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, '75)	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 do renewal.....	1874	1,000	1,482,000	6	J. & J.	do do	1894-5-6
<i>Nebraska—</i> Bonds (act Feb. 14, 1877) coupon...	1877	1,000	549,267	8	A. & O.	State Treasury.	April 1, 1897
<i>Nevada—</i> State bonds.....	1871	1,000	160,000	9 1/2 & 10	Various	State Treasury.	1881 and '82
Territorial bonds.....	1872	1,000	380,000	9 1/2	M. & S.	do	March, 1887
<i>New Hampshire—</i> 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.	200,000	6	J. & J.	do do	July 1, 1880
Loan of 1879.....	1879	1,000	300,000	5	J. & J.	Bost., Nat. Bk. Commonw'lth	July 1, '89-'90-'91
<i>New Jersey—</i> 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
<i>New York—</i>	1875	1,000	473,000	6 g.	J. & J.	N. Y., Manhattan Bank.	Oct., 1893
Canal debt, { Under Art. 7, Sec. 3, of Con-	1872	1,562,900	.....	6 g.	J. & J.	do do	July, 1887
	stitution, and Art. 7, Sec. 12. }	1873	847,500	6 g.	J. & J.	do do	Jan. 1, 1883
		1873	4,302,600	6 g.	J. & J.	do do	July 1, 1891
		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. Constitutional provision of 1879, sec. V. 29, p. 96. 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, \$32,361,402. State tax rate, 11 mills. The interest tax is 5 1/2 mills, which the auditor estimates will produce \$730,125 in 1879. In 1878 (fiscal year) collections for interest were \$536,763. There is overdue interest of the years 1871 to 1878 inclusive, \$393,604. (V. 26, p. 315, 342, 463, 470, 523, 625; V. 27, p. 41, 122, 200, 303, 677; V. 28, p. 18, 42, 173, 224, 526, 553, 624, 641; V. 29, p. 18, 36.)

*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, \$256,000,000; tax rate in 1877, 3 mills. For 1878, treasurer advises 3 1/2 mills. (V. 28, p. 42.)

*Maryland.*—The assessed valuation of property in 1877 was \$478,468,028; in 1878, \$464,425,790, on which the rate of taxation is 18 1/2 cents per \$100. The State has largely assisted canals and railroads, and holds \$4,735,824 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. 28, 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 \$11,263,599. 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 \$1,191,523,169 in 1877; personal, including bank shares, \$476,667,106 in 1878, against \$505,784,594 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 2 1/2 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, \$219,855,743, of which \$45,162,467 was personal; in 1876, \$218,850,744, of which \$45,302,495 was personal; in 1877, \$220,925,633, of which \$45,141,659 was personal. State tax, 2 mills; tax for all purposes in counties averages 17 1/2 mills. (V. 22, p. 63, 567; V. 24, p. 40, 170, 227.)

*Missouri.*—The valuation of all real and personal property in 1878 was \$628,329,312, of which \$433,663,920 was real and \$173,543,091 personal. Railroads and bridges were assessed separately at \$26,122,291; the gross valuation exclusive of railroads and bridges is \$509,824,423. 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, 1885, interest paid J. & J. Real estate in 1877 assessed at \$37,975,987; personal at \$33,335,591; tax rate, 6 1/2 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 1879, \$169,958,517. Tax rate, \$2 per \$1,000. (V. 29, p. 171.)

*New Jersey.*—The debt was created for war purposes, and is provided for by sinking funds, which amounted Jan. 1, 1879, to \$1,458,852. 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 \$123,858,381; total, \$566,250,697, against \$596,837,707 in 1876, and \$612,731,094 in 1875. State tax, 3 1/2 mills. (V. 28, p. 53.)

*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	2 1/2
1865.....	1,158,327,371	392,552,314	4 53-80
1871.....	1,599,930,166	452,607,732	5 79-120
1872.....	1,644,379,410	447,248,035	9 1/2
1873.....	1,692,523,071	437,102,315	6 95-100
1874.....	1,750,698,918	418,608,955	7 1/2
1875.....	1,960,352,703	407,427,399	6
1876.....	2,108,325,872	357,941,401	3 11-24
1877.....	2,376,252,178	379,484,140	3 1-6
1878.....	2,373,418,490	364,960,110	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 \$250,000,000. (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, \$152,546,023; 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; coupons are receivable for taxes, the first coupon of 2 per cent being payable January, 1881. Spec.

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							
North Carolina—Funding bonds tax-receivable.	1879	\$50 &c.	(?)	4	J. & J.		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	Jan., 1887
Oregon—Bounty bonds.	.....	.....	26,500	7	J. & J.	State Treasury.	1884
Modoc war bonds	.....	.....	130,991	7	J. & J.	do	1880
Willamette Canal and Lock	1870	.....	160,000	7	J. & J.	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	Aug. 1, 1904
Loan.	1879	100 &c.	2,000,000	4	.....	do	.....
Coupon loan (except \$53,000 reg.), April 2.	1852	1,000	395,000	5 g.	J. & J.	do	July, 1882
do April 2.	1852	1,000	87,000	4½g.	J. & J.	do	July, 1882
Stock loan of Feb. 2 (registered)	1867	50 &c.	90,400	5	F. & A.	do	Feb., 1877-1882
do do (registered)	1867	50 &c.	9,251,850	6	F. & A.	do	Feb., 1882-1892
do do (registered)	1867	50 &c.	723,950	5	F. & A.	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	April 1, 1883
do	1863	1,000	631,000	6	J. & J.	do	July 1, 1893
do	1864	1,000	738,000	6	F. & A.	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	1877 to '86
do bonds.	1853 to '54	1,000	192,000	6	J. & J.	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	July 1, 1888
Funding bank bills.	1868	500 &c.	242,350	6 g.	J. & J.	do	July 1, 1889
Conversion bonds and stock.	1869	500 &c.	451,000	6 g.	J. & J.	do	July 1, 1882
Land commission bonds.	1869 to '70	500 &c.	13,000	6 g.	J. & J.	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	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	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 defense, 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	1892
Bonds, act Mar., 1874 (for paying float'g debt)	1874	1,000	1,000,000	7 g.	J. & J.	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, ¾ fundable, coupon	1851 to '66	500 &c.	6,139,943	6	J. & J.	New York.	1886 to '95
Old bonds, ¾ 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	1905
do (Act 1872) "Peeler," cp. not rec'ble	1872	100 &c.	2,359,500	6	J. & J.	do	.....
do do reg., do	1872	100 &c.	923,646	6	J. & J.	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	.....	.....	.....	.....
New Funding Bonds, 10-40s.	.....	.....	(?)	.....	.....	.....	.....

tax bonds are ignored, and also bonds to Chatham RR. 1868, \$1,030,000, and to Wilmington & Tarboro RR., \$15,000, and for Penitentiary under acts of 1868. (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 \$3,328,599 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, \$490,544,810. Total taxes levied in 1877 \$4,541,235 for State purposes, 2-9 mills, and \$22,975,512 on all local taxes. (V. 21, 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 20, 1878, \$21,583,200; sinking fund, \$8,504,899. 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. 18; V. 27, p. 149, 229; V. 28, p. 43, 146, 600; V. 29, p. 19.)

*Rhode Island*.—The debt was all created for war purposes and is being steadily diminished. The valuation of real property in 1876 was \$185,159,848, 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. 23, p. 18. Total valuation of all property—in 1878, real estate, \$83,270,998; personal, \$32,836,641; railroad property, \$6,520,772; the total for 1878-9, including counties not embraced in abstract, is put at \$121,237,956. 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 \$4,156,522 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 \$223,303,305, of which \$192,310,815 was lands and "town lots," and \$20,571,338 "other taxables." The total was \$236,000,000 in 1877, \$278,020,531 in 1876, and \$283,038,583 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, 520.)

*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 \$213,202,444, 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, 90 greater than that of 1878, and estimates the assessed value of personal property at \$2,194,069 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 \$29,350,826, 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, \$73,934,368; total, \$316,636,871; in 1877, \$326,027,340; 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. 62, 135, 181, 209, 232, 242, 359, 384, 420, 524; V. 27, p. 344, 599, 633; V. 28, p. 44, 70, 97, 121, 147, 174, 328, 353, 429; V. 29, p. 198.)

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

DESCRIPTION.	Date of bonds.	Size or par value.	Amount outstanding.	INTEREST.			Principal—When Due.
				Rate.	When Payable	Where payable and by whom.	
For explanations see notes on first page of tables.							
Albany, N. Y.—Albany & Northern Railroad 1 <sup>st</sup> 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
Add'l 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	J. & J., 1890
Bonds for West. RR. and floating debt	1872 & '77	500 &c.	418,000	8	J. & J.	do	J. & J., 1902
Bonds, 1st and 2d series, waterworks	1874	1,000	430,000	7	J. & J.	do	Jan. 1, 1904
Redemption bonds	1877	500 &c.	77,000	8	J. & J.	do	Jan. 1, 1897
do	1875	1,000	52,000	10	M. & S.	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.	7,306,546	6	J. & D.	do	June 1, 1899
Baltimore—Consolidated loan of 1890	Various.	100 &c.	5,000,000	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	After July, 1916
Consolidated bounty loan	1863	100 &c.	2,211,068	6	M. & S.	do	Sept. 1, 1893
Exempt bounty loan	1865	100 &c.	410,353	6	M. & S.	do	Sept. 1, 1893
Public parks (Druid Hill)	1860	100 &c.	555,566	6	Q.—M.	do	Sept. 1, 1890
Park improvement loan	1863	100 &c.	185,723	6	Q.—J.	do	Jan. 1, 1895
Five million loan to Baltimore & Ohio RR.	1853	100 &c.	5,000,000	6	Q.—J.	Balto., Farm. & Plan. Bank.	Jan. 1, 1890
One million loan to Pittsb. & Connellsville RR	1853	100 &c.	1,000,000	6	J. & J.	Balto., N. Mechanics' Bank.	Jan. 1, 1886
New City Hall	1868	100 &c.	1,000,000	6	Q.—J.	Balto., Farm. & Plan. Bank.	July 1, 1884
do do	1870	100 &c.	1,000,000	6	Q.—J.	do	April 15, 1900
do do	1874	100 &c.	500,000	6	Q.—J.	do	March 7, 1902
Consolidated loan	1864	100 &c.	943,161	5	Q.—J.	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	April 9, 1900
Valley Railroad	1873	100 &c.	1,015,300	6	A. & O.	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.	1874	100 &c.	1,375,000	6	J. & J.	Balto., N. Mechanics' Bank.	Jan. 1 '90 & 1900
do do Union Railroad	1858 to '72	100 &c.	117,600	6	J. & J.	Baltimore, Franklin Bank.	Jan. 1, 1895
Bangor, Me.—City debt proper	1874	1,000	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	Jan. 1, 1894
Bangor & Piscataquis Railroad	1869	1,000	814,000	6 & 7	A. & O.	do	April 1, 1899
Bath, Me.—Fund. debt (\$24,500 are 6s, '87, J. & J.)	Various.	Various.	102,500	5 & 6	M. & S.	City Treasury.	1887 & 1898
Railroad loan	1861	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	July 1, 1880 to '99
do do (F. & A. and M. & S.)	1871-'72	Various.	420,600	6	Various	do	1891 & 1902
Boston—For city purposes, war debt, &c.	1852 to '64	1,000	3,501,300	5 g.	Various	Boston, Treasurer's Office.	1880 to '87
For city purposes	1864 to '77	1,000	13,224,000	6	Various	do	1880 to '97
do do registered	1878-'79	£100 &c.	525,000	4	Various	do	1887-'89
Burnt district, sterling loan	1873	£100 &c.	4,997,604	5 g.	A. & O.	London, Baring Brothers.	April, 1893
Consolidated street improvem't, sterling loan	1869	£100 &c.	3,391,848	5 g.	J. & J.	do	July, 1899
Roxbury debt, assumed	1860 to '64	1,000	311,150	5, 5½, 6	Various	Boston, Treasurer's Office.	1879 to '84
Dorchester debt, assumed	1861 to '69	Various.	97,500	7	Various	do	1879 to '81
Charlestown debt, assumed	1862 to '73	500 &c.	1,060,000	5 & 6	Various	do	1882 to '93
Mystic water debt, assumed	1862 to '76	1,000	1,153,000	5 & 6	Various	do	1881 to '94
Brighton debt, assumed	1863 to '73	Various.	57,141	6½ & 7	Various	do	1880 to '81
West Roxbury debt, assumed	1863 to '73	Various.	370,000	6½ & 7	Various	do	1880 to '91
Water loan, Chestnut Hill reservoir	1867 to '71	1,000	2,040,000	6	Various	do	1880 to 1901
do renewal of loan due '70-'71, all reg.	1871	1,000	688,000	6	A. & O.	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	415,000	6	Various	do	1901 to 1903
do Dorchester, all registered	1871	1,000	375,000	6	J. & J.	do	Jan., 1901
do W. Roxbury & Brighton, all reg.	1875 to '77	1,000	360,000	5 & 6	Various	do	1905 to 1907
do do reg.	1876	1,000	100,000	5 g.	A. & O.	do	April, 1906
Additional supply water	1872 to '75	1,000	648,000	6	Various	do	1902 to 1905
do do registered	1878	1,000	588,000	4	A. & O.	do	1908
do do do	1878	1,000	12,000	5	A. & O.	do	1908
Various purposes, for water works	1871 to '74	1,000	426,000	6	Various	do	1901 to 1904
Water loan bonds, gold, coupon or reg.	1858-'76	1,000	3,454,000	5 g.	A. & O.	do	1905 & 1906
Public park and school buildings, registered	1877-'78	1,000	550,000	4½	Various	do	June & Oct., 1887
Improved sewerage, registered	1877-'78	1,000	168,000	5	A. & O.	do	Oct., 1897
Improved sewerage bonds, coup. and reg.	1878-'79	100 &c.	1,230,000	4	J. & J.	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

**Albany.**—The loan to Albany & Susquehanna is secured by 1st mortgage. The valuation of city property in 1878 was: Real estate, \$32,514,040; personal, \$3,743,800, 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, \$5,166,530. 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, \$9,049,355; 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 R.R. 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 \$33,968,293, the city has \$22,959,098 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 1½ cents to 1½ 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 1879 is \$9,078,415; 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 \$895,030 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, \$2.45 per \$1,000.

**Boston.**—The population of Boston in 1870 was 292,497, against 177,340 in 1860; in 1875 it was 341,919. Valuation of real property in 1879, including the recent annexations, was \$42,786,300, against \$440,336,300 in 1878; and personal, \$183,467,300, against \$190,060,900 in 1878; upon which the rate of taxation for 1879 is \$12.50, against \$12.80 per \$1,000 in 1878. The total funded debt April 30, 1879, was \$42,359,816. The total valuation in 1879 is \$612,253,600. The total valuation last year was \$630,446,800. The decrease this year is \$17,586,200 on real estate and \$6,603,600 on personal, making a total decrease of \$24,189,800. The valuation of real estate in 1875, when it was at its maximum, was \$558,769,500, and since then there has been a depreciation of \$129,000,000. The loss on personal since 1875 has been \$51,000,000, making a total depre-

ciation in real and personal in four years of \$181,514,300. The total tax levy is reduced from \$10,523,136 in 1875 and \$7,879,150 in 1878 to \$7,492,510. This tax is divided as follows: State, \$206,270; county, \$369,200; city, \$6,916,940. The rate on \$1,000 is divided as follows: State, 20 cents; county, 46 cents; city, \$1.84. The total number of polls is 89,452, a gain of 2,533. (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..... \$29,401,508  
Sinking funds..... 4,781,978

Balance..... \$24,619,522  
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 personalty 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.....	\$204,132,803	\$16,136,304	\$35.50
1875.....	203,904,750	16,287,123	34.27
1876.....	213,134,543	18,816,580	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							
<b>Brooklyn—(Continued)—</b>							
Fourth avenue improvement loan, local.....	1862	\$1,000	\$170,000	6	J. & J.	Brooklyn.	1879 to '95
do do do do .....	1867	1,000	201,000	7	J. & J.	do	1879 to '95
Wallabout Bay do do .....	1867	1,000	453,000	7	J. & J.	do	1879 to '90
Kent avenue basin do do .....	1869	1,000	427,000	7	J. & J.	do	1879
New York Bridge loan, registered and coupon	1870	1,000	3,000,000	7	J. & J.	do	1901 to '24
Bonds for N. Y. & Brooklyn Bridge, cp. or reg.	1876-'79	1,000	4,900,000	5, 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.....	1877-8-9	1,000	1,650,000	4, 5, 7	J. & J.	do	3 years from date
do do S'th B'klyn.....	1877-8-9	1,000	100,000	7	J. & J.	do	3 years from date.
Assessment fund bonds, continuous, local .....	1877-8-9	1,000	4,612,000	4, 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	.....	.....	1878-1881
<b>Buffalo, N. Y.—Funded debt bonds.....</b>	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	175,000	5	Various	do do	1899
<b>Cambridge, Mass.—City bonds.....</b>	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 '98
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
<b>Charleston, S. C.—City stock.....</b>	.....	.....	3,899,154	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	.....	252,700	7	J. & J.	New York City.	1890
Conversion bonds, to redeem past due debt.....	.....	.....	500,000	7	.....	.....	.....
<b>Chelsea, Mass.—Funded debt, coup.....</b>	.....	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	200,000	6	F. & A.	do do	Aug. 1, 1887-'95
<b>Chicago—Water loan.....</b>	.....	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
<b>Cincinnati—Loans to Railroads, F.A., G.H., I &amp; M</b>	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..... C2 & C3	1868	1,000	300,000	7 3-10	Various	do do	1888 & 1889
Bonds for Common School purposes..... P	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..... A2	1847 to '48	500 &c.	146,500	6	M. & N.	do do	March, 1897
Bonds for new Hospital..... S & S2	1867-'68	1,000	750,000	7 3-10	Various	do do	1897
Bonds for funding floating debt..... L	1853	1,000	60,000	6	J. & J.	do do	Jan., 1900
Extension and improve. Water Works.... K & F	1853	1,000	175,000	6	Various	do do	June & Oct., 1900
Bonds to purchase Orp'n Asyl. grds. for park. O	1858	1,000	100,000	6	M. & S.	Cincinnati.	March, 1908
Bonds for sewerage..... R	1869	1,000	150,000	7 3-10	M. & S.	N. Y., Am. Exch. Nat. Bk.	Sept., 1899
Bonds for improving Gilbert avenue..... U	1869	1,000	150,000	7 3-10	M. & S.	do do	Sept., 1899
Bonds to build Eggleston avenue sewer.... B3	1869	1,000	100,000	7 3-10	A. & O.	do do	Oct., 1899
Bonds for improvement..... W	1871	1,000	136,000	7 3-10	M. & S.	do do	March 1, 1886
Bonds for Water Work purposes..... C4 & C5	1871-'72	1,000	450,000	7	F. & A.	do do	Aug., 1886-'97
General improvement..... W2	1871	1,000	600,000	7	J. & D.	do do	Dec. 1, 1891
Cincinnati Southern RR.....	1872-'74	500 &c.	700,000	7	J. & J.	do do	July 1, 1902
do do .....	1874	1,000	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 .....	1878	1,000	2,000,000	6 & 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..... D1	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
<b>Cleveland—Water works (\$225,000 are 6 p. ct.).....</b>	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

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. 28, p. 41.)

**Buffalo.**—In 1875 real and personal property were assessed at \$39,968,105; in 1876 rule of valuation changed and assessment was \$111,993,905. In 1877 real estate was \$91,130,700; 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 \$8,656, 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, \$55,000,000. 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 1879 was \$17,126,100; personal, \$7,114,754; rate of tax, \$2.00 per \$100. (V. 26, p. 360; V. 27, p. 407.)

**Chelsea, Mass.**—Sinking fund, \$70,543, and \$21,000 to be added annually. Tax valuation, 1878, \$15,767,407; rate, \$1.76. Total debt, \$1,591,232. Population, 1875, 20,737.

**Chicago.**—The net funded debt January 1, 1879, was \$1,057,000. Old certificates of indebtedness, \$321,000. Advances and warrants, \$2,210,411. Assessed value of real property, 1878, \$104,420,033; personal, \$27,561,383—total, \$131,981,416. 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 1873 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.		Tax Rate.
	Real Estate.	Personal.	
1853.....	\$13,130,677	\$3,711,151	.....
1855.....	21,637,500	5,355,393	.....
1856.....	25,892,303	5,843,776	.....
1860.....	31,193,135	5,855,377	.....
1862.....	31,587,545	5,552,300	15 00
1865.....	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	51,613,640	15 00
1870.....	233,643,600	52,342,950	15 00
1871.....	236,898,650	52,814,820	10 00
1872.....	239,544,890	45,042,540	15 00
1873.....	262,969,820	49,103,175	18 00
1874.....	258,549,310	45,155,830	18 00
1875.....	125,468,615	48,295,641	.....
1876.....	181,222,460	36,815,713	.....
1877.....	11,584,314	34,715,834	27 04
1878.....	104,420,033	27,561,383	28 60

Population in 1870 was 316,005, and in October, 1878, 436,731, against 109,230 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., 1891; \$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.	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	23.82
1876..	127,143,900	56,809,066	183,952,966	27.04
1877..	128,823,270	50,699,872	179,523,142	29.10
1879..	.....	.....	168,000,000	.....

—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; V. 28, p. 624; V. 29, p. 17.)

**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 1/2-5 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>							
School (\$294,000 are 6 p. ct.)	1864 to '71	\$....	\$409,000	6 & 7	Various	N.Y., Amer. Exch. Nat. Bk.	1878 to '88
House of Correction	1868	....	200,000	7	J. & J.	do do	1878, '83 & '84
Main sewers, special assessment	1860 to '76	....	647,259	6 & 7	Various	do do	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
Infirmiry 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
Bonds for purchase Belle Isle	1879	....	200,000	4	....	....	....
<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 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
do	....	1,000	200,000	6	M. & N.	do do	Nov. 1, 1879-1880
Water loan	....	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
do	....	1,000	50,000	7	M. & N.	City Treasury.	Nov. 20, 1882
<i>Fitchburg, Mass.—</i> City notes	....	....	400,000	6	J. & J.	Boston, Merchants' Bank.	July 1, 1893
City bonds	....	1,000	300,000	6	J. & J.	do do	July 1, 1891
Water loan	....	1,000	100,000	6	J. & J.	do do	July 1, 1895-1906
do	....	1,000	467,800	10	Various	Galveston.	1880 to '91
<i>Galveston, Texas—</i> Bonds for various purposes	1869 to '75	....	362,700	8	M. & S.	do	1907-1909
Limited debt bonds (sinking fund 2 per cent)	1877-8-9	....	35,000	8	M. & S.	do	1893-1902
Bonds to purchase blk. 321	1873	....	414,000	10	J. & J.	New York.	1906
Galveston County bonds, G. C. & S. F. RR.	1876	1,000	250,000	6	J. & D.	Merchants' Bank, Boston.	June 1, 1879 & '81
<i>Hartford, Conn.—</i> Water bonds (\$50,000 due '81)	....	1,000	125,000	6	J. & J.	do do	July 1, 1881
Water bonds	....	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	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	835,400	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 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, \$5,104,241, 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. Suits on bonds are pending. 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 \$3.56 within the lamp and water district. Population in 1875, 25,000. (V. 27, p. 401, 539; V. 28, p. 146, 599, 624, 641; V. 29, p. 100.)

*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, \$3,537,047. Population, 1875, 45,340.

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

debt, \$894,993. Tax valuation, 1876, \$11,711,888. Bonds all coupon. Population, 1875, 12,289.

*Galveston, Texas.*—The total city debt is \$865,500, 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. 233.)

*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. (V. 23, p. 599.)

*Holyoke, Mass.*—Bonds all coupon, but can be registered. Sinking fund, \$12,000. Total debt, \$96,530. Tax valuation, 1877, \$9,393,820. Population, 1875, 16,260.

*Indianapolis.*—The assessment of taxable property in 1878 was \$50,029,973; 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	396,762
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)	1,588,676

In this balance due of \$1,588,676, 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 \$5,581,869, personal \$6,033,150; Hoboken, real \$14,016,900, personal \$1,442,400; Bayonne, real \$5,183,255, personal \$159,775. Population by State census in 1875 was 116,883, against 85,000 by U. S. census of 1870. (V. 28, p. 173, 199, 352, 451; V. 29, p. 120.)

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 RR. 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 payable 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.	481,000	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.....	.....	Large.	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.....	1877	1,000	328,289	5	J. & D.	Milw. and N. Y., A. Goettel.	June 1, 1891
Milwaukee—Re-adjustment bonds.....	1861	500 &c.	242,000	7	J. & J.	do do	Jan. 1, 1901
General city bonds.....	1871	1,000	100,000	7	J. & D.	do do	June 1, 1896
do do.....	1876	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.....	.....	1,000	250,000	8	J. & D.	New York, Park Nat. Bank.	Dec. 2, 1892
Minneapolis, Minn.—City bonds.....	.....	1,000	70,000	8	F. & A.	do do	Feb. 2, 1894
City bonds.....	.....	500	50,000	8	M. & N.	do do	May 1, 1905
Western division.....	.....	500	60,000	10	Various	do do	1881 to 1885
do.....	.....	500	124,500	8	J. & J.	do do	1886 to 1900
do.....	.....	1,000	110,000	7	J. & J.	do do	July, '91-'96-1902
do.....	.....	500	115,000	8	F. & A.	do do	Feb. 1, 1891 & '9
do.....	.....	500	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).....	.....	1,000	73,000	6 & 7	Various	Newark, City Treasury.	1879 to '93
War bonds, floating debt, &c. (s. fund of 1864).....	.....	1,000	1,840,000	6 & 7	Various	do do	1879 to '91
Public school bonds.....	.....	1,000	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).....	.....	1,000	2,500,000	7	M. & S.	Newark, Mech. Nat. Bank.	1879 to '93
Aqueduct Board bonds.....	.....	1,000	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	.....	179,600	6, 7	A. & O.	City Treasury.	1879 to 1889
City improvement.....	1875	10,000	223,000	6	A. & O.	do	1891 to 1910
War loan.....	.....	1,000	123,000	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	July 1, 1881
For Derby Railroad (\$20,000 payable yearly).....	1867	1,000	160,000	6	A. & O.	do	Oct. 1, 1879 to '86
City bonds (10-20 bonds).....	1877	1,000	150,000	5	J. & J.	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 100,750, 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 of 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, \$63,522,947; 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	\$56,380,964	\$48,770,596
Merchandise.....	9,696,402	8,061,150	7,213,631
Residuary.....	5,664,930	6,897,733	6,614,321
Personalty.....	714,860	509,925	595,969

*Lowell, Mass.*—All the notes held by savings banks. Water loan sinking fund, \$215,000. Sinking fund for debt of '76, \$8,501. Tax valuation, '79, \$39,605,000. Total debt, \$2,211,000. Population, '79, 50,600.

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

fund, \$166,470. Tax valuation, 1870, \$20,27,115. Population, 1875, 32,400.

*Manchester, N. H.*—Total debt, \$1,019,491; 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. 111; V. 27, p. 652, 678; V. 28, p. 121, 146, 224, 579.)

*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, \$971,500; 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; \$33,500 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. 214, 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 property, 1879, \$78,822,000. Tax rate for all purposes, 1879, \$2 06 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)	1864 to '75	1,000 &c	397,000	5, 6 & 6 1/2	Various	City Treasury.	1879 to 1895
Newton, Mass.—City bonds and notes.	1875	1,000	812,750	5 & 6	J. & J.	Boston, Comm'nwealth Bk.	July 1, 1905
Water loan (\$600,000 6s, balance 5s)	1841 to '63	100 &c.	2,414,000	5 & 6	Q.-F.	do	1879 & 1880
New York—Water stock.	1872	100 &c.	500,000	6 & 7	M. & N.	do	Nov. 1, 1902
Water stock.	1846 to '69	100 &c.	2,900,000	5 & 6	Q.-F.	do	1883 & 1890
Croton water stock.	1865-6	100 &c.	250,000	6	Q.-F.	do	Aug. 1, 1884
New Croton Aqueduct stock.	1870 to '77	500 &c.	3,614,600	5, 6 & 7	Q.-F.	do	Aug. 1, 1900
Additional new Croton Aqueduct.	1871 to '77	500 &c.	4,855,000	5, 6 & 7	M. & N.	do	Nov. 1, 1900 & 1906
Croton water main stock.	1865 to '74	100 &c.	970,637	6	Q.-F.	do	1907 to 1917
Croton Reservoir bonds.	1866 to '70	100 &c.	490,000	6	Q.-F.	do	1907 to 1911
Croton Aqueduct bonds.	1869	100 &c.	450,000	7	M. & N.	do	1880
Croton water pipe bonds.	1857 to '59	100 &c.	3,341,071	6	Q.-F.	do	1887 & 1898
Cent. Park fund stock (\$275,000 only due '98)	1874	500	500,000	7	M. & N.	do	1879
Improvement bonds.	1877	500	24,000	5	M. & N.	do	1880
Third Avenue improvement bonds (23d ward)	1856	100 &c.	399,300	5	Q.-F.	do	July 1, 1898
Central Park fund stock.	1858 to '71	100 &c.	3,849,800	6	Q.-F.	do	1887 & 1895
Central Park improvement fund stock.	1870-78	500 &c.	6,510,000	6g., 5, 6, 7	M. & N.	do	Nov. 1, 1901 to '9
Dock bonds.	1865 & '68	100 &c.	296,000	6 & 7	M. & N.	do	1894 & 1897
Market stock.	1869	100 &c.	75,000	7	M. & N.	do	1888
City Cemetery stock.	1876	500 &c.	2,215,900	5 & 6 g.	M. & N.	do	'89, '92, '96 & 1926
City improvem't st'k (part red'mable after '96)	1870-73	500 &c.	7,269,400	7	M. & N.	do	1889 & 1892
do do	1869-70	100 &c.	700,000	6 & 7	M. & N.	do	1889
Lunatic Asylum stock.	1869-70	100 &c.	521,953	6	M. & N.	do	1899
Fire Department stock.	1870-73	100 &c.	597,586	6	M. & N.	do	1884
Fire telegraph bonds.	1870	500 &c.	3,000,000	7	M. & N.	do	1890
Tax relief bonds, coupon	1869-77	500 &c.	3,500,000	5 & 6	M. & N.	do	1905 & 1926
N.Y. Bridge bds (\$2,000,000 red. after July, '96)	1869-70	100 &c.	6,500,000	7	M. & N.	do	1884 to '88
Accumulated debt bonds.	1874-77	100 &c.	2,738,239	5, 6 & 7	M. & N.	do	1879, '82, & '88
Street improvement bonds.	1871	100 &c.	1,000,000	7	M. & N.	do	1879 to '82
Street opening and improvement bonds.	1871	500 &c.	300,000	7	M. & N.	do	1890
Ninth District Court-house bonds.	1874-77	500 &c.	2,168,000	5, 6 & 7	M. & N.	do	Nov. 1, 1879 to '83
Department of Parks improvement bonds.	1874-78	500 &c.	7,994,100	5, 6 & 7	M. & N.	do	Nov. 1, 1879 to '83
Assessment bonds.	1871-78	500 &c.	5,660,000	5, 6, 7 & 6g	M. & N.	do	1901-1904
City parks improvement fund stock.	1871	500 &c.	200,000	6	M. & N.	do	Nov. 1, 1891
Normal school fund stock.	1871	500 &c.	636,000	6	M. & N.	do	Nov. 1, 1891
Public school building fund stock.	1871-78	500 &c.	1,249,000	5, 6 & 7	M. & N.	do	Nov. 1, 1891
Additional Croton water stock.	1872	500 &c.	265,000	6	M. & N.	do	Nov. 1, 1882 & '85
Sewer repair stock.	1874	500 &c.	8,779,700	6 & 7	Various	do	1894 to '96
Consolidated stock.	1876	500 &c.	2,058,350	5 & 6	M. & N.	do	May, '97, 1916-'26
do 20-50 (redeemable July '96)	1873-76	500 &c.	946,000	5 & 6	M. & N.	do	1903
Museum of Art and Natural History stock.	1874	500	398,000	5 & 6	M. & N.	do	Nov. 1, 1890
Third District Court-house bonds.	1877	500 &c.	375,880	5	M. & N.	do	1880 & 1881
Armories and drill-rooms.	1876	500 &c.	900,000	6	M. & N.	do	Nov. 1, 1879 to '80
Central Park commission improvement bonds	1862 to '68	100 &c.	1,880,000	6	M. & N.	do	1879 to '92
County Court-house stock.	1871	100 &c.	600,000	7	M. & N.	do	1884 to '88
do do No. 3.	1872	....	561,100	5 & 6	M. & N.	do	1894 to '98
do do No. 4 & 5.	1864	100 &c.	4,000,000	6	M. & N.	do	1883 to '90
Soldiers' bounty fund bonds.	1864	100 &c.	946,700	6	M. & N.	do	1880 to '81
Soldiers' subs. and relief red. bonds.	1865	100 &c.	745,800	7	M. & N.	do	1895 to '97
Soldiers' bounty fund bonds, No. 3.	1865	100 &c.	376,600	7	M. & N.	do	1891
Soldiers' bounty fund red. bonds, No. 2.	1864	100 &c.	500,000	6	M. & N.	do	1879
Riot damages red. bonds.	1864 to '72	100 &c.	855,204	6	M. & N.	do	1882
do indemnity bonds	1868 to '72	100 &c.	1,719,400	6	M. & N.	do	1887
Assessment fund stock.	1873	100 &c.	493,200	6 & 7	M. & N.	do	1903
do do	1875	100 &c.	900,450	6	M. & N.	do	1910
do do	1870	100 &c.	100,000	6	M. & N.	do	1884 to '88
Repairs to buildings stock.	1871 to '72	500 &c.	14,702,000	6 g.	Various	do	1896 to 1901
Consolidated stock, gold, coupon.	1869 to '70	100 &c.	6,000,000	7	M. & N.	do	1884 to '88
Accumulated debt bonds.	1870	100 &c.	30,000	6	M. & N.	do	1891
N. Y. and Westchester Co. improvement bonds	1874	100 &c.	1,680,200	7	J. & D.	do	1896
Consolidated stock.	1874	100 &c.	3,119,600	7	M. & N.	do	1879 to '86
For State sinking fund deficiency.	1878	500 &c.	1,100,000	5 g.	M. & N.	do	1908-1928
Debt of Westchester towns annexed.	1870-74	100	1,027,287	6	J. & J.	Norfolk, Treasurer's Office.	1879 to '85
Consolidated stock, gold.	1872-73	100	222,000	6 & 8	M. & S.	do	Sept., 1890
Norfolk, Va.—Registered stock.	1871	100	415,800	8	A. & O.	Norfolk, Cit. & Peop. Banks	Apr., '92; July, '93
Coupon bonds (\$20,000 due '94 are 6s J. & J.)	1871	100	500,000	8	M. & N.	New York, Park N. Bank.	May, 1901
Trust & paving, coup. (pay'g, \$189,300, J. & J.)	1868	1,000	125,000	7	A. & O.	Thames N.Bk; Bost., Bk. Rep	Oct. 1, 1893
Coupon bds, water (a mort. on water works.)	1877	1,000	160,000	5	A. & O.	Norwich.	April 1, 1907
Norwich, Conn.—City bonds.	1868 & '70	1,000	200,000	6 & 7	J. & J.	do	Jan. 1, '98 & 1900
City bonds.	1875	1,000	164,000	7	J. & J.	do	Jan. 1, 1905
Water loan (\$50,000 1890, \$250,000, 1898)	1878	1,000	150,000	5	A. & O.	do	April 1, 1908
Court House.	....	....	....	....	....	....	....
Sinking fund bonds.	....	....	....	....	....	....	....

**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 \$111,123,635, real and personal. State tax, 14 1/2 mills; city tax, 15 mills; total tax, 29 1/2. 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 1879, 191,418; in 1860, 138,670. (V. 27, p. 143, 225, 629; 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	\$126,123,815
Sinking funds..	28,179,102	31,080,007	32,143,787

Net debt.....	91,452,211	90,360,126	93,985,028
Temporary debt.	22,371,400	21,329,500	13,481,500
Revenue bonds..	6,104,844	6,051,424	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.		Net debt.
			\$1,000.—	State. City.	
1861.	406,955,665	174,624,306	3 62	16 36	*20,087,301
1862.	399,556,401	172,416,031	3 87	13 45	*21,695,506
1863.	402,187,382	191,937,161	4 27	16 08	*26,185,190
1864.	410,774,435	223,920,505	5 31	17 29	*33,769,601
1865.	427,360,884	181,423,471	4 96	24 94	*35,973,597
1866.	473,924,934	257,994,974	3 91	19 06	*33,654,683
1867.	555,447,062	276,399,451	4 67	22 03	*32,914,421
1868.	623,236,555	285,199,972	6 13	20 17	*35,983,647
1869.	684,183,918	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.	836,693,330	291,577,643	5 41	19 59	*106,363,471
1874.	881,547,995	272,431,181	6 95	21 05	*114,979,970
1875.	883,643,545	217,300,154	—	29 40	*116,773,721
1876.	892,423,165	218,626,173	—	28 00	*119,811,310
1877.	895,953,933	205,028,160	—	26 50	*117,700,742
1878.	900,835,700	197,532,075	—	25 50	*113,413,403

\* 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 Ely, in his message Jan. 1878, remarked: From an indebtedness of about \$18,000,000 on Dec. 31, 1877, at the expiration of ten years, namely, December 31, 1887, the amount had increased to \$32,914,421. 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: 1867, \$35,983,647; 1869, \$47,791,840; 1870, \$73,373,552; 1871, \$83,369,386; 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.....	\$106,363,471	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 1/2; 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. 23, p. 17, 198, 353, 458; V. 26, p. 41; V. 27, p. 228, 253, 303; V. 23, p. 121, 454; V. 29, p. 41.)

**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.....	.....	.....	5,753,391	5 & 6	J. & J.	Phila., Far. & Mech. N. B'y	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 &amp; 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	.....	4,482,425	7	A. & O.	Philadelphia.	1893 to '98
Funded debt and other municipal bonds.....	1845 to '72	.....	1,611,000	6 & 7	Various	Pittsburg, Phila. & N. Y.	1879 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	.....	5,127,700	7	Various	Philadelphia.	1883 to '85
Bonds for overdue interest (temporary loan).....	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.	1,704,600	5 & 6	m'thly	Boston and Portland.	1879 to '95
Building loan bonds.....	1867	1,000	325,000	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
do loan of 1879.....	1879	.....	600,000	4 1/2	J. & D.	Providence.	June 1, 1899
Prov. & Springfield RR. bonds, guaranteed.....	1872	1,000	500,000	7	J. & J.	do	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	681,000	6 g.	Various	do do	1891 to '94
Renewal purposes, gold or sterling.....	1873	1,000	1,074,000	6 g.	M. & N.	New York or London.	Nov. 1, 1893
Renewal, &c., bonds, gold, \$ and £.....	1875	1,000	707,000	6 g.	M. & N.	do do	May 1, 1895
Renewal, &c., bonds, gold, 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.....	1868	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	.....	do do	1903

*Philadelphia*.—The total funded debt, January 1, 1879, was \$55,093,243; guaranteed debt, \$3,999,400; floating debt, \$10,742,458. Sinking funds, \$13,499,810. Total assets, including sinking fund, railroad stocks held, \$4,344,355 of taxes "due and collectible," and \$1,390,631 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.....	518,224,568	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.....	526 539,972	8,069,892	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, \$431,533,599; suburban property, \$31,992,025; farm property, \$18,054,210. Population, 1870, 674,022, against 565,529 in 1860. (V. 27, p. 629.)

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

*Pittsburgh*.—Assessed valuation in 1879: Real property, \$92,54,390; personal, only \$2,612,263. Sinking funds, \$473,277. Tax rate, 1879, 17-6 mills per \$1. Population about 140,000. Interest defaulted April, 1877. (V. 24, p. 519, 591; V. 26, p. 159, 181, 363, 471; V. 27, p. 68, 643; V. 28, p. 43, 302.)

*Portland, Me.*—The sinking fund and available assets March 31, 1879, were \$3 0,215. The city is protected by mortgages on Atlan. & St. Lawrence, Portland & Rochester, and Portland & Ogdens-

burg railroads. Assessed value of real estate in 1879 was \$19,212,800; personal, \$11,453,374. Tax rate, \$25 50 per \$1,000. Population in 1879, 35,010, against 31,413 in 1870, and 26,341 in 1860. (V. 24, p. 542.)

*Providence, R. I.*—The principal debt of Providence has been created since 1872 for water works, sewer age and 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, \$20,699,400. 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. (V. 28, p. 578.)

*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 as-essed, \$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, \$2,484,945; personal, \$1,052,236. 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.....	\$5,900,541
Unpaid warrants on hand April 11, 1878..	40,944
	\$5,959,996

Balance in treasury April 10, 1873..... \$654,431  
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, \$6,159,000. 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, \$1 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.	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>St. Paul, Minn. (Continued.)—</i>							
Local improvement.....	1873	\$1,000	\$100,000	7	J. & J.	N. Y., Kountze Brothers.	1898
Bonds.....	1879	1,000	115,000	6	A. & O.	do do	April 1, 1904
<i>Salem, Mass.—City debt.....</i>		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—Bonds of 1858, coupon (gold).....</i>	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.—New compromise bonds.....</i>	1879	100 &c.	3,000,000	5	Q—F.	New York and Savannah.	Feb. 1, 1909
<i>Somerville, Mass.—City debt.....</i>		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.—City notes.....</i>		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.—General fund city bonds, coup.....</i>	'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.—City debt, coup. and regist'd.....</i>		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 virtually carried out is given in V. 26, p. 625, by which new 5 per cent bonds are 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; personally, \$4,200,000; tax rate, 1½ per cent. Population in 1870, 28,235, against 22,292 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 5s 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 \$20,000 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 \$640,309, and the certificates of indebtedness, \$103,147. Taxable valuation of real estate, 1878, \$134,030,070; personal, \$5,567,000. Tax rate, \$3.28 per \$100.

*Worcester, Mass.*—Total debt, \$2,407,100—reg., \$1,663,900; 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.

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

DESCRIPTION. For explanation of column headings, &c., see notes on first page of tables.	Miles of Road.	Date of Bonds	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Princi- pal, When Due. Stocks—Last Dividend.
					Rate per Cent.	When Payable	When Payable, and by Whom.	
<i>Alabama Central</i> —(Selma & Merid.)—1st mort....	81	1871	\$....	\$1,600,000	8	J. & J.	.....	June, 1901
<i>Ala. &amp; Gt. South'n.</i> —Receiver's certifi. of Ala. & Chatt	296	1878	1,000	700,000	8	M. & S.	.....	1882
1st mortgage, new, (for \$1,750,000).....	201	.....	100	335,000	6 g.	J. & J.	N. Y., Farmers' L. & T. Co	Jan. 1, 1908
<i>Albany &amp; Susquehanna</i> —Stock.....	142	1863	1,000	3,500,000	3½	J. & J.	N. Y., B'k of Commerce.	July 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
<i>Alleghany Valley</i> —Stock.....	262	.....	50	2,166,500	.....	.....	.....	.....
General mortgage (Riv. Div.).....	132	1866	1,000	4,000,000	7 30	J. & J.	N. Y., Winslow, L. & Co.	March 1, 1896
Bonds to State Pa. (endorsed) 2d mort., East ext.	110	1870	.....	3,100,000	5	Jan'y	Harrisburg, Treasury.	\$100,000 y'rly.
1st mort., East'n Exten., guar. by Pa. RR.....	110	1871	1,000	10,000,000	7 or 6 g.	A. & O.	Philadelphia or London	April 1, 1910
Funding income bonds, with traffic guarantee.....	262	1874	100 &c.	6,870,000	7	A. & O.	Pittsburgh.	Oct. 1, 1894
<i>Atchison &amp; Nebraska</i> —1st mortgage.....	149	1878	100 &c.	1,125,000	7	M. & S.	Boston, at Office.	Mar. 1, 1908
<i>Atchison, Topeka &amp; Santa Fe</i> —Stock.....	.....	.....	100	10,615,000	3	.....	Boston.	Aug. 25, 1879
1st mortgage, gold.....	867	1869	500 &c.	7,041,000	7 g.	J. & J.	do	July, 1899
Land grant mortgage, gold.....	.....	1870	500 &c.	3,265,000	7 g.	A. & O.	do	Oct. 1, 1900
Consol. bonds, gold.....	.....	.....	.....	3,389,000	7 g.	A. & O.	do	1903
Construction notes.....	.....	.....	.....	78,000	7	J. & J.	do	1882
Land income bonds, 5 to 10 years.....	.....	1878	500 &c.	480,000	8	J. & J.	do	Jan. 1, 1883-'88
Pottawatt'mie b'ds on 78,158 ac. land (contingent)	.....	.....	.....	413,000	7	M. & N.	do	Nov. 1, 1879
Wichita & Southwest. (leased) 1st M., gold, guar..	27½	1872	1,000	412,000	7 g.	J. & J.	do	July 1, 1902
Kans. City Top. & West., (leased,) stock.....	65	1875	1,000	854,000	7 g.	J. & J.	do	Aug. 25, 1879
do do 1st mort., gold.....	.....	1878	.....	200,000	.....	.....	do	July 1, 1905
do do income bonds.....	.....	.....	.....	.....	.....	.....	do	.....
Pueblo & Ark. Valley, (leased,) 1st M., gold.....	148	.....	1,000	1,719,000	7 g.	J. & J.	do	1905
do do 1st mortgage.....	.....	1878	.....	1,067,000	.....	.....	do	.....
Pleasant Hill & De Soto (leased), 1st M., gold.....	44	1877	500	120,000	7 g.	A. & O.	do	1907
Florence Colorado & W. (leased), 1st mort., gold.	31	1877	1,000	310,000	7 g.	A. & O.	do	July 1, 1907
New Mexico & So. Pacific, 1st mortgage, gold.....	.....	1878	1,000	(?)	7 g.	.....	do	1908
<i>Atlanta &amp; Charlotte</i> —New pref. mort.....	265½	1877	1,000	500,000	7	A. & O.	New York, Office.	April 1, 1897
Mortgage bonds.....	265½	.....	1,000	4,250,000	7	J. & J.	do	Jan. 1, 1907
<i>Atlanta &amp; West Point</i> —Stock.....	87	.....	100	1,232,200	4	J. & J.	Atlanta, Ga., at Treas'y.	Aug. 1, 1879
<i>Atlantic &amp; Great Western</i> —Old 1st mort., Ohio Div..	.....	.....	.....	2,416,300	7	A. & O.	New York and London.	Oct. 1, 1876
1st general mortgage (\$18,000,000).....	460	1871	500 &c.	15,165,200	7 g.	J. & J.	do do	Jan., 1902
2d do do (\$12,000,000).....	460	1871	500 &c.	11,989,680	7 g.	M. & S.	do do	Sept., 1902
3d do do (\$29,000,000).....	460	1871	500 &c.	28,783,000	7 g.	M. & N.	do do	Nov., 1902
Leased lines rental gold bonds, (Cl. & M.).....	.....	1872	1,000	5,355,000	7 g.	J. & J.	do do	Jan., 1902
do do (P. P., P. V. and S. & A.).....	.....	1873	1,000	3,568,000	7 g.	J. & J.	London, Co.'s Office.	Jan., 1903
Western Extension certificates (Cl., Col., Cin. & I.)	.....	1873	500	2,060,000	8	J. & J.	do do	July 1, 1876
do do do bonds.....	.....	.....	.....	1,748,500	7	.....	.....	.....
<i>Atlantic &amp; Gulf</i> —Common stock.....	350	.....	100	3,693,200	.....	.....	.....	.....
Guaranteed stock.....	.....	.....	100	782,976	3½	.....	Savannah.	.....
Consolidated 1st mortgage.....	286	1867	500 &c.	1,666,000	7	J. & J.	.....	July, 1897
Sav. Albany & Gulf RR. mortgage bonds.....	.....	.....	.....	300,000	7	.....	N. Y., Perkins, L. & Post	1879
Southern Georgia & Florida, 1st mortgage.....	58	1868	.....	464,000	7	M. & N.	do do	Nov. 1, 1888
do do 2d mortgage.....	58	1869	.....	200,000	7	M. & N.	do do	May 1, 1889
<i>Atlantic, Miss. &amp; Ohio</i> —Stock, (com'n, pref. & guar.).....	428	.....	.....	6,921,900	.....	.....	.....	.....
1st mort. consolidated, gold (for \$15,000,000).....	428	1871	.....	5,470,000	7 g.	A. & O.	N. Y., First Nat. Bank.	Oct. 1, 1901
2d mort. to the State (no interest till 1880).....	428	1871	.....	4,000,000	.....	.....	.....	.....
Norfolk & Petersburg—1st mortgage, extended.....	81	1857	500 &c.	306,000	8	J. & J.	N. Y., Perkins, L. & P.	Jan. 1, 1887
do do 1st do do.....	81	1857	500 &c.	157,000	7	J. & J.	do do	Jan. 1, 1887
do do 2d do do.....	81	1868	1,000	458,000	8	J. & J.	do do	July 1, 1893
South Side—1st pref. consol. mort.....	133	1866	1,000	684,000	8	J. & J.	do do	Jan. 1, '84-'90
do do guar. Petersb'rg.....	133	1866	200 &c.	621,000	6	J. & J.	do do	Jan. 1, '84-'90
do do do.....	133	1866	200 &c.	452,500	6	J. & J.	do do	Jan. 1, '86-'90
Virginia & Tennessee—Enlarged mortgage.....	214	1854	1,000	990,000	6	J. & J.	do do	July 1, 1884
do do 4th mortgage.....	214	1865	1,000	969,000	8	J. & J.	do do	Mch. 1, 1900
do do Registered certificates.....	.....	Var'us	Various	84,190	8	J. & J.	Lynchburg Office.	Jan. 1, 1875
do do Interest funding bonds.....	.....	1869	100 &c.	226,900	8	J. & J.	N. Y., Perkins, L. & P.	July 1, 1880
<i>Atlantic &amp; St. Lawrence</i> —Stock, currency.....	150	.....	100	28,600	3	F. & A.	Portland.	Feb., 1879
Stock, sterling.....	150	.....	£100	5,454,680	3 g.	M. & S.	London, Gr. Trunk Rv.	Mar. 15, 1879
Portland city bonds, 1st mort., sinking fund.....	150	1868	1,000	787,000	6	M. & N.	Portland.	May 2, 1886
2d mortgage, sterling, 5-20 years.....	150	1864	£100	1,500,000	6 g.	A. & O.	London, Gr. Trunk Rv.	Oct. 1, 1884
3d do do do.....	150	1871	£100	713,000	6 g.	M. & N.	do do	Oct. 1, 1891
<i>Augusta &amp; Savannah</i> —Stock.....	53	.....	100	1,022,900	3½	J. & D.	Savannah.	June, 1879
<i>Bald Eagle Valley</i> —1st mort., s. f. (\$5,000 per year).....	51	1861	100 &c.	336,900	6	J. & J.	Phila., Farm. & M. Bank	July 1, 1881
2d mortgage (\$5,000 per year).....	51	1864	1,000	100,000	7	J. & J.	do do	July 1, 1884
<i>Baltimore &amp; Ohio</i> —Stock.....	595	.....	100	14,785,100	4 s.	M. & N.	Baltimore Office.	May 15, 1879
Preferred stock.....	.....	.....	100	4,599,578	3	J. & J.	Balt., Merchants' Bank.	July 1, 1879
Washington branch.....	30	.....	100	1,650,000	5	A. & O.	Baltimore Office.	April 16, 1879
Loan, 1850.....	.....	1850	.....	579,500	6	J. & J.	Balt., Merchants' Bank.	1880
Loan, 1853.....	.....	1853	.....	1,710,000	6	A. & O.	Baltimore Office.	1885
do 1870, sterling, £800,000, sink. fund.....	.....	1870	.....	3,017,697	6	M. & S.	London.	1895
Baltimore loan, 1855-'90, sink. fund.....	.....	1855	.....	2,938,091	6 g.	J. & J.	Baltimore Office.	1890
Debentures, sterling.....	.....	1874-5	£200	2,420,000	6 g.	J. & J.	London, Naylor & Co.	Jan. 1, '80 & 81
Sterling mortgage, sinking fund.....	411	1872	£100	8,683,686	6 g.	M. & S.	London.	Mch. 1, 1902
Sterling mortgage, sinking fund.....	421	1874	£200	9,232,341	6 g.	M. & N.	London, Speyer Bros.	1910
Purchase of Connellsv. RR (payable \$40,000 y'ly)	.....	1875	.....	880,000	6	J. & J.	Baltimore.	1879-1900

*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, 506.)

*Alabama & Great Southern*.—Alabama & Chattanooga reorganized. About \$450,000 of the receiver's certificates are disputed. (V. 25, p. 40, 186; V. 26, p. 17, 39, 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, \$453,580. (V. 25, p. 615; V. 27, p. 602.)

*Alleghany Valley*.—This road was embarrassed in 1874, and compromised with creditors. Gross earnings 1878, \$1,910,248; net \$915,726, against \$1,144,971 in 1877. Deficiency for mortgage interest in 1878, \$240,260; deficiency on all interest, \$698,396. Of income bonds, \$2,548,400 are held by individuals, and pay interest in cash when earned; \$3,939,000 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 \$3,377,000 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*.—\$2,000,000 stock was issued for equipment, &c., June, 1879. Land grant estimated to be 2,932,781 acres, of which 865,161 acres were sold to January 1, 1879. Net earnings, 1878, \$1,909,395, against in 1877, \$1,229,656; see annual report, V. 28, p. 475. The extension of lease d 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 34 per cent in 1881 and thereafter. Denver & Rio Grande leased (see V. 27, p. 431). (V. 27, p.

15, 40, 227, 230, 303, 382, 407, 434, 513; V. 28, p. 120, 222, 301, 379, 400, 427, 475, 502, 553, 623, 641; V. 29, p. 40, 65, 95, 119.)

*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. 23, p. 277, 427.)

*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, \$106,949. There are \$83,000 bonds outstanding. (V. 25, p. 137; V. 27, p. 121.)

*Atlantic & Great Western*.—The common stock outstanding is \$24,795,203, and preferred \$9,876,250. 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. Foreclosure is pending and 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., \$19,930. (V. 26, p. 66, 95, 214, 441; V. 27, p. 651; V. 28, p. 222, 276, 399, 452, 476, 523, 553, 577; V. 29, p. 40, 195.)

*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 \$52,500 Bainbridge Extension bonds. Ordered to be sold in foreclosure November, 1879. In New York, July, 1877, \$1,000,000 2d mortgage bonds, held as collateral, were sold at auction at 5½% (V. 25, p. 57, 407; V. 27, p. 538; V. 29, p. 49.)

*Atlantic, Mississippi & Ohio*.—Gross earnings year ending June 30, 1878, \$1,781,710; expenses, \$1,351,575; net earnings, \$430,135. 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, 476, 624.)

*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 Rail road 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 were asked to exchange them for new 30 year bonds. In Aug., 1879, 2½ per cent was paid on stock. (V. 27, p. 486.)

*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 \$2,563,302 of "bills payable," and \$2,551,939 of "loans and sterling obligations," and to April, 1879, \$761,640 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.....	\$8,563,956	\$4,039,611	\$55,947,662
1876-7.....	8,262,045	3,656,892	.....
1875-6.....	9,632,361	4,215,554	47,311,000
1874-5.....	10,514,173	4,332,206	47,173,000
1873-4.....	11,693,955	5,018,060	45,876,000

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. B. & O. direct bonds of 1879 on Parkersburg Branch are secured by deposit of mortgage on that road. (V. 26, p. 289, 367, 593; V. 27, p. 67, 535, 651; V. 28 p. 23, 276, 318; V. 29, p. 145.)

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	Rate per Cent.	When Pay'ble	Where Payable and by Whom.	Bonds—Principal, When Due.	Stocks—Last Dividend.
For explanation of column headings, &c., see notes on first page of tables.									
<i>Baltimore &amp; Ohio—(Continued)—</i>									
Loan, ster., (s. f. £7,500) lien on Chic. line bonds	263	1877	£200	\$7,703,034	5	J. & D.	Lon., J. S. Morgan & Co.	June 1, 1927	
Bonds on Parkersburg Branch	104	1879	\$1,000	3,000,000	6	A. & O.	Balt. & N. Y., D. M. & Co.	April 1, 1919	
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 &amp; 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 &amp; 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	1 3/4	Q.—J.	Boston, Kidder, P. & Co	July 1, 1879	
<i>Boston &amp; 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 &amp; Gardner.—1st mortgage</i>	38 1/2	....	100 &c.	400,000	7	A. & O.	Worcester, City Nat. Bk.	April 1, 1893	
<i>Bost., Clin. &amp; Fitchb. &amp; 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 &amp; 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	....	1858	100 &c.	202,000	6	J. & J.	Boston Office.	1889	
Consolidated mortgage bonds (for \$2,000,000)	160	1873	100 &c.	1,721,000	6 & 7	A. & O.	do do	1893	
<i>Boston &amp; Lowell—Stock</i>	82	....	500	3,250,000	1	J. & J.	Boston, at Office.	July 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 &amp; 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 &amp; New York Air-Line—1st mortgage</i>	52	1875	1,000	500,000	7	F. & A.	New York.	Aug. 1, 1895	
<i>Boston &amp; 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 \$300,000	....	....	....	500,000	....	....	....	1887	
<i>Buff., Brad. &amp; 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 &amp; 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. &amp; 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	....	800,000	7	J. & J.	do do	....	
<i>Burlington, C. Rapids &amp; Northern—1st mortgage</i>	367	1876	100 &c.	6,500,000	5	J. & D.	New York.	Sept. 1, 1906	
<i>Burl. &amp; Mo. Riv.—1st M. on r'd &amp; 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. st'k (6th ser.) } reg.	....	1870	500 &c.	370,500	8	J. & J.	do do	July 1, 1889	
<i>Burlington &amp; Missouri in Nebraska—Stock</i>	....	....	100	8,583,750	2	Q.—F.	Boston, Office.	Aug. 1, 1879	
Bonds, convertible till Jan., 1882	....	1873	500 &c.	600,000	8	J. & J.	do	Jan. 1, 1883	
Consol. mort. for \$14,000,000, s. f. \$30,000	191	1878	600 &c.	7,605,000	6	J. & J.	do	July 1, 1918	
Omaha & S. W., 1st mortgage, guar.	49	1872	1,000	1,034,000	8	J. & D.	do	June 1, 1896	
Republican Valley Railroad, stock, guar.	....	....	....	853,000	2	Q.—F.	do	Aug. 1, 1879	
<i>Burl. &amp; 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 &amp; St. Louis—1st mortgage</i>	144	1871	....	2,500,000	7	A. & O.	....	Oct. 2, 1901	
<i>Cairo &amp; 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 &amp; 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 &amp; 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 &amp; Susquehanna—Stock</i>	35	....	100	589,110	4 1/2	J. & J.	New York, 44 South st.	July 1, 1879	
<i>Cedar Rapids &amp; Missouri—Common stock</i>	274	....	100	6,850,400	1	Q.—F.	Boston, Treasurer.	Aug. 1, 1879	
Preferred stock, 7 per cent.	....	....	100	769,600	3 1/2	F. & A.	do do	Aug. 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, 1875, \$92,890. (V. 26, p. 598; V. 28, 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 1871 net earnings of B. D. were \$122,565. Floating debt, \$171,702.

*Berkshire.*—Leased to Housatonic, at 7 per cent per year on stock, but 1 1/2 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	\$6,632,533	\$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. Company embarrassed and interest reduced to 5 per cent. (V. 23, p. 40.)

*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., 1878, leased to Old Colony.

The net earnings in 1877-78 were \$286,631, against \$212,241 in 1876-77. (V. 27, p. 537; V. 28, p. 40, 120.)

*Boston, Concord & Montreal.*—Gross earnings for the year ending with March, 1879, were \$590,550; net earnings, \$201,618. There are also \$76,000 old bonds due in 1865, and \$350,000 due in 1875. (V. 21, p. 516; V. 26, p. 546; V. 28, p. 577.)

*Boston & Lowell.*—Net income, 1877-78, \$269,064. There are \$407,000 notes outstanding. (V. 25, p. 16; V. 26, p. 39; V. 27, p. 121, 303, 537; V. 28, p. 624.)

*Boston & Maine.*—Net income, 1877-8, \$737,891, against \$660,964 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 of both lines. (V. 26, p. 598; V. 28, p. 173, 352, 423, 577.)

*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, \$430,419. New bonds are offered to replace the 10 per cents. (V. 26, p. 574; V. 27, p. 533; V. 28, 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, \$360,311; extraordinary expenses, \$617,745. Leased in perpetuity to the Chicago & Northwestern, as reported, for interest on bonds and 3 per cent on stock for 5 years and 5 per cent afterward. (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 8s maturing in 1894. Omaha & S. W. is leased. Republican Valley road is leased, and its bonds were changed for B. & M. consolidated bonds July 1, 1879. (V. 26, p. 192, 494, 543, 598; V. 27, p. 15, 67, 171; V. 28, p. 120, 276, 624.)

*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. 28, p. 451; V. 29, p. 17, 40.)

*Cairo & Vincennes.*—Defaulted in 1874. In hands of receiver. Deficit in earnings 1876-7, \$11,747. (V. 29, p. 40.)

*California Pacific.*—Gross earnings, 76-7, \$1,326,632; net, \$443,026. 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, 603.)

*Camden & Atlantic.*—Gross earnings, 1878, \$339,060; 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 8 per cent till 1891 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. 391, 574; V. 27, p. 94, 538.)

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

*Catawissa.</*

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	Rate per Cent.	When Payable	Where payable, and by Whom.	Bonds—Principal, When Due.	Stocks—Last Dividend.
For explanation of column headings, &c., see notes on first page of tables.									
<i>Cedar Falls &amp; Minn.</i> —Bonds on 1st div., sink. fund.	14	1864	\$500 &c.	\$198,000	7	A. & O.	N.Y., J. S. Kennedy & Co.	April 30, 1884	
Bonds on 2d division, sinking fund.	61	1866	500 &c.	1,334,000	7	J. & J.	do do	Jan. 2, 1907	
<i>Central R. R. &amp; Bank, Ga.</i> —Stock.	708		100	7,500,000	2½	J. & D.	Savannah, Ga.	June 20, 1879	
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 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 mort., coup.		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	1¾	J. & J.	Balt., at B. & O. office.	July 29, 1879	
Preferred stock.	137		50	411,550	3	J. & J.	do do	July 29, 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'to 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. Joaquin 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			25,885,000	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 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	7,400,000	6 g.	A. & O.	do do	Oct. 1, 1890	
<i>Charlotte Columbia &amp; 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>Chattanooga</i> —1st mortgage.	23	1871	1,000	500,000	7	A. & O.	Philadelphia, Penn R.R.	Oct. 1, 1901	
<i>Cherry Valley Shar. &amp; Al.</i> —1st mort., convert.	21	1869	500 &c.	300,000	7	J. & D.	N. Y., Metropolitan Bk.	Dec. 15, 1899	
<i>Chesapeake &amp; 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.	(?)	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 &amp; Alton</i> —Common stock.	677		100	10,065,300	3	M. & S.	N.Y., M.K. Jesup, P. & Co.	Sept. 1, 1879	
Preferred stock (7 p. c. yrly not cumulative).	649		100	2,425,400	3½	M. & S.	do do	Sept. 1, 1879	
General mortgage, sterling, for £900,000.	322	1873	1,000	4,379,850	6 g.	J. & J.	Lond'n, 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.	July, 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 1st 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 mort. (int. guar. C. & A.)	101	1877	1,000	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	
Preferred stock do guar. C. & A.				1,750,000					
C. & A. bonds on Miss. Riv. Bridge, 1st mort., gold		1877	1,000	700,000	6	A. & O.	N.Y., M.K. Jesup, P. & Co.	Oct. 1, 1912	
<i>Chicago, Burlington &amp; Quincy</i> —Stock.	1682		100	30,409,407	4	M. & S.	N. Y., Bk. of Commerce.	Sept. 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.	J. & 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. Coupon, but may be registered.	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 &amp; 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	

*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.

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

*Central Iowa*.—Sold in foreclosure, July 18, 1877, under first mortgage. Appeal carried to U. S. Supreme Court. Re-organization made in 1879. Gross earnings, 1878, \$755,658; net, \$180,081. (V. 26, p. 215; V. 28, p. 17, 145, 299, 378, 453, 477, 553, 577.)

*Central of New Jersey*.—A full abstract of the re-organization scheme was published in the CHRONICLE, V. 16, 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 American Dock & Imp. Co. executed a mortgage for \$1,000,000, 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.....	6,946,000	3,684,900	3,261,100
1877.....	5,753,413	3,263,561	2,489,852
1878.....	5,589,525	3,283,753	2,305,772

—(V. 26, p. 40, 66, 95, 141, 216, 315, 391, 495, 574, 592, 624; V. 27, p. 651; V. 28, p. 120, 223, 476, 578; V. 29, p. 197.)

*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*.—The Southern Pacific is leased.

The annual returns for 1878, in brief, were given in the CHRONICLE, V. 28, p. 623. Gross earnings, 1878, \$17,530,853; expenses, \$8,786,118; net earnings, \$8,744,735; rental of leased lines, \$2,495,058; interest, \$3,954,779. The dividend of 1 per cent declared October, 1878, was enjoined. Trustees of land mortgage held in May, 1879, \$108,512 in cash, and \$1,727,078 in notes, and in August they called for sale to them of \$100,000 land bonds. (V. 26, p. 368; V. 27, p. 49, 95, 122, 147, 253, 274, 407, 459; V. 28, p. 60, 121, 477, 623; V. 29, p. 95.)

*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. 25, p. 95; V. 27, p. 280; V. 23, p. 96.)

*Chattanooga*.—Leased to Pitts. Cin. & St. Louis, and operated by Penn. Co. Net earnings go to lessor—in 1878, \$42,583. (V. 28, p. 377.)

*Cherry Valley, Shar. & Al.*—Transferred to Delaware & Hudson Canal Co., April, 1875. Interest unpaid in December, 1875. (V. 20, 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; V. 29, p. 17, 66.)

*Cheshire*.—Net income, 1877-78, \$78,019. New 6 per cent bonds for \$586,000 authorized, to redeem bonds of 1880. (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 earnings 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. 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. The preferred stock on K. C. St. L. & C. was issued for equipment. (V. 26, p. 95, 192, 213, 289, 436, 547; V. 27, p. 41, 94, 382; V. 23, p. 274, 298, 400, 428, 624.)

*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. 23, p. 223, 274; V. 29, p. 67, 119.)

*Chicago & Canada Southern*.—Connection of Canada Southern. Interest in default. Controlled by Lake Shore & Michigan Southern. (V. 25, p. 61; V. 29, p. 170.)

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.
Chicago, Cincinnati & Louisville—1st mort.	73	1867	\$500 &c.	\$1,000,000	7	J. & J.	N. Y., Farm. L. & T. Co.	Jan., 1887
Chicago Clinton Dubuque & Minn.—Stock	223	1879	1,000	6,156,000	2	F. & A.	Boston, Office.	April 15, 1879
1st mortgage	223	1879	1,000	400,000	7	J. & J.	do	Feb. 1, 1884
Chic. & East. Ill.—1st M., coup. (s.f. \$20,000 after '85)	137	1877	1,000	3,000,000	6	J. & J.	New York, 4th Nat. Bk.	June, 1907
2d mortgage income	137	1877	100 &c.	750,000	7	Dec.	do	Dec., 1907
Chicago & Iowa—1st mort., coup., may be reg.	80	1871	1,000	1,750,000	8	J. & J.	New York and Boston.	July 1, 1901
Chicago, Iowa & Nebraska—Stock	82	1860	100	3,916,200	5	J. & J.	Boston, by Treasurer.	July 1, 1879
2d mortgage (now 1st)	82	1863	500 &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
Chic. & L. Huron—Peninsular, 1st M., gold, s. f.	166	1869	1,000	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
Chic. & Mich. L. Shore—Stock, new	1,729	1869	1,000	6,500,000	8	M. & S.	Bost., Treasurer's office.	Sept. 1889
1st mortgage, New Buff. to St. Jo.	1,729	1869	100	477,000	7 s.	J. & J.	New York, Office.	Jan., 1871
Chicago, Milwaukee & St. Paul—Com. stock	1,729	1875	1,000	15,404,261	3 1/2	A. & O.	do	April 15, 1879
Preferred stock (7 p. c. y'rly, not cumulative)	370	1863	1,000	12,279,483	7	J. & J.	do	July 1, 1905
Consolidated mortgage (for \$35,000,000)	370	1864	1,000	7,304,000	7	J. & J.	do	1893
1st mortgage (LaCrosse Div.)	370	1864	1,000	6,600,000	7	A. & O.	do	1884
2d mortgage	220	1867	1,000	600,000	7	J. & J.	do	1897
1st mortgage (Iowa & Minnesota)	49	1864	1,000	3,810,000	7	J. & J.	do	1894
1st mortgage (Minnesota Central)	300	1869	1,000	190,000	7	J. & J.	do	1899
1st mortgage (Iowa & Dakota)	235	1878	1,000	591,000	7	J. & J.	do	July 1, 1908
1st mort., Ia. & Dak. Exten. (\$15,000 p. m.)	235	1868	1,000	4,500,000	8	F. & A.	New York, Office.	1898
1st mortgage (Prairie du Chien)	235	1868	1,000	3,674,000	7 3/4	F. & A.	do	1898
2d mortgage (Prairie du Chien)	235	1868	1,000	1,315,000	7	J. & J.	do	1891
Milwaukee & Western	130	1872	1,000	234,000	7 g.	J. & J.	London and New York.	Jan., 1902
St. P. & Chic. 1st M. (Riv. Div.) \$ & £ (conv.)	75	1872	1,000	4,000,000	7	J. & J.	New York, Office.	1902
1st mortgage, Hastings & Dakota	85	1873	1,000	172,000	7	J. & J.	do	1903
1st mortgage, Chicago & Mil. line	197	1879	1,000	2,500,000	5	...	...	...
Bonds for Davenport & Northwest	2,154	1879	100	1,750,000	6	J. & D.	N. Y., Mil. & St. Paul RR.	June 28, 1879
Bonds exchanged for Western Union 1st M.	2,154	1879	100	3,500,000	2	Q. M.	New York, Co.'s Office.	June 28, 1879
Chicago & Northwestern—Common stock	193	1859	100 &c.	14,988,807	1 1/4	F. & A.	do	Aug. 1, 1885
Preferred stock (7 p. c. y'rly, not cumulative)	193	1862	100 &c.	21,525,602	7	M. & N.	do	Nov. 1, 1883
Bonds, pref. (sinking fund), 1st mort., Chic. to Osh.	193	1859	100 &c.	972,200	7	F. & A.	do	Aug. 1, 1885
Interest bonds, funded coup., 2d m., Chic. to Osh.	193	1859	100 &c.	676,400	7	F. & A.	do	Aug. 1, 1885
1st mort., general, 3d mort., Chic. to Oshkosh	23	1862	500 &c.	3,440,400	7	F. & A.	do	Aug. 1, 1885
Appleton exten., 1st mort. on 23 miles and land	26	1862	500 &c.	116,000	7	F. & A.	do	Aug. 1, 1885
Green Bay exten., 1st mort. on 26 miles and land	248	1853	1,000	180,000	7	F. & A.	do	Aug. 1, 1885
1st mort., Galena & Chicago Un. RR. extended	74	1863	1,000	1,638,000	7	J. & J.	do	Jan. 1, 1884
Mississippi River Bridge b'ds, lien on net earnings	46	1863	1,000	158,000	7	M. & S.	do	Sept. 1, 1898
1st mort. (Peninsular RR.) on roads and lands	779	1865	1,000	272,000	7	J. & J.	do	Jan., 1888
1st mortgage (Beloit & Madison Railroad)	126	1871	500 &c.	247,000	7 g.	Q. F.	do	Feb. 1, 1915
Consol. sinking fund M., (all above convert. into this)	126	1871	500 &c.	5,198,000	7 g.	A. & O.	do	April 1, 1911
Madison extension, 1st mort., sinking fund, gold	85	1876	1,000	3,150,000	7	J. & J.	do	July 1, 1898
Chicago & Milwaukee, 1st mortgage, 2d lien	25	1876	1,000	1,700,000	7	J. & J.	do	July 1, 1906
Menominee River, 1st mort., guar.	120	1871	500 &c.	400,000	7 g.	J. & D.	do	June 1, 1911
Menominee extension, 1st mortgage, gold	1,058	1872	500 &c.	2,700,000	7 g.	J. & D.	do	Dec. 1, 1902
Gen. cons mort., gold, coup. or reg. (\$48,000,000)	137	1870-1	1,000	12,343,000	7 g.	J. & J.	do	Jan. 1, 1887
Winona & St. Peter, 1st mort., guar by Chic. & NW.	137	1871-1	1,000	2,750,000	7	M. & N.	do	Nov. 1, 1907
do 2d mort., do	175	1871	100 &c.	1,650,000	7 g.	J. & D.	do	Dec. 1, 1916
do 1st M. exten. gld. land gr., s. f.	75	1870	1,000	4,313,000	8	A. & O.	do	Oct. 1, 1900
Iowa Midland, 1st mort., guar. by Chic. & N. W.	62	1872	500 &c.	1,350,000	7 g.	A. & O.	do	June 1, 1917
Northwestern Union, 1st mortgage, gold	24	1878	100	3,500,000	7	M. & S.	do	Oct. 1, 1908
Minnesota Valley, 1st mortgage	24	1878	100	150,000	7	A. & O.	do	Sept. 1, 1908
Rochester & No. Minnesota, 1st mortgage	15	1878	100	200,000	7	M. & S.	do	Sept. 1, 1908
Plain View Railroad, 1st mortgage	156	1873	1,000	100,000	7	M. & S.	do	July 1, 1903
Chicago & Paducah—1st mortgage	70	1871	1,000	2,961,000	8	F. & A.	N. Y., Farm. L. & T. Co.	Aug. 1, 1901
Chicago, Pekin & Southwestern—1st mortgage	64	1871	1,000	700,000	8	A. & O.	do	1891
2d mortgage	1,043	1877	1,000 &c.	300,000	2	Q. F.	New York, Co.'s Office.	Aug. 1, 1879
Chicago, Rock Island & Pacific—Stock	636	1877	1,000 &c.	20,980,000	6	J. & J.	do	July 1, 1917
1st mortgage (for \$12,500,000) coup. or reg.	271	1869	100 &c.	9,965,000	7	M. & N.	do	Nov., 1890
Chic. & Southw., 1st M. g. (g'd in cur. by C.R.I. & P.)	206	1856	1,000	5,000,000	2	Q. F.	do	Aug. 1, 1879
Iowa South. & Missouri North. RR. stock	224	1860	1,000	5,000,000	8	J. & J.	New York, Co.'s Office.	July 1, 1886
Chic. St. Louis & N. O.—1st M. (N. O. J. & G. N.)	224	1860	1,000	2,941,000	8	A. & O.	do	Oct. 1, 1890
2d mortgage, (N. O. J. & G. N.)	185	1854	500 &c.	1,500,000	7	F. & A.	do	Aug. 1, 1885
Funded coupon bonds	185	1865	100 &c.	500,000	7	M. & N.	do	Nov., 1880 & '84
1st mortgage, (Miss. Central)	185	1865	100 &c.	373,500	8	F. & A.	do	Nov. 1, 1886
2d mortgage, do (\$500,000 disputed)	567	1877	1,000	1,997,000	7	M. & N.	do	Nov. 1, 1897
Chic. St. Louis & N. O. 1st mort. (for \$13,000,000)	567	1877	1,000	3,057,000	6	J. & D.	do	Dec. 1, 1907
do do 2d mort. (for \$3,000,000)	180	1878	500 &c.	7,253,000	6 g.	M. & N.	New York, at Office.	May 1, 1918
Chicago St. Paul & Minneapolis—1st mort., g. coup.	180	1878	500 &c.	2,800,000	6 g.	M. & N.	do	May, 1898
Land grant mort., income, coup. (2d on road)	60	1853	1,000	2,018,000	4	A. & O.	N. Y., Winslow, L. & Co.	April, 1873
Cincinnati, Hamilton & Dayton—Stock	60	1865	1,000	3,500,000	7	M. & N.	do	May 1, 1880
1st mortgage of 1853	60	1865	1,000	1,245,000	7	J. & J.	do	July 20, 1885
2d do 1865	60	1875	1,000	494,000	7	A. & O.	do	Oct., 1905
Consol. mort. (for \$3,000,000), sink. fund 1 p. c.	98	1873	1,000	996,000	7	J. & J.	do	Jan., 1903
Cin. Ham. & I. (Junction) RR., 1st mort., guar.	56	1871	1,000	1,846,000	7 g.	M. & S.	N. Y., J. S. Kennedy & Co.	Mch. 1901
Cincinnati, Lafayette & Chicago—1st mort., gold	56	1874	1,000	1,120,000	7 g.	J. & J.	do	Nov. 1, 1914
Consolidated mortgage	148	1870	1,000	471,000	7	J. & J.	New York, Moran Bros.	Jan., 1901
Cincinnati & Muskingum Valley—1st mortgage				1,500,000				

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. 23, p. 63, 301.)

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; V. 29, p. 146.)

Chicago & Iowa.—Sold Mar. 9, 1878, in foreclosure of 2d mortgage of \$1,150,000, and a re-sale ordered. Compromise effected and coupon of July, 1878, paid July, 1879. (V. 25, p. 138, 207; V. 26, p. 166, 264; V. 27, p. 49, 251, 513.)

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

Chic. & Lake Huron.—This was a consolidation of the Peninsular Railroad and Port Huron & Lake Mich. Port Huron Division sold June 22, 1879. Western Division, Lansing to Valparaiso, was sold Aug. 25. (V. 26, p. 116; V. 27, p. 403, 487, 652; V. 28, p. 17, 120, 223, 302, 641; V. 29, p. 146.)

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, \$3,659,541; 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 1873. V. 28, p. 393. 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.	32,088,500	29,954,500	30,010,500
Earnings...	8,457,767	8,114,894	8,054,171
Op. expenses..	4,792,333	4,540,433	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 3½ c. cash, in 1878 10% cash, in 1877 3½ c. cash, in 1876 14 per cent in bonds and 3½ per cent in cash, in 1874 7 in bonds, 1873 7 cash, 1872 7, 1871 7, 1870 7 and 3 scrip; on common stock in 1871 7 scrip, 1870 3 cash and 7 scrip. Default was made on West. Union RR. bonds Feb. 1, 1879, and foreclosure suit begun; see V. 28, p. 148. (V. 27, p. 172, 251, 322, 82, 461; V. 28, p. 97, 120, 148, 301, 378, 398, 428, 453, 502, 503, 543, 580, 624; V. 29, p. 95, 170, 197.)			
Chicago & Northwest.—The mileage of road above (2,154) includes "pro. riety" lines. For year ending May 31, 1879, gross earnings were \$14,530,421; operating expenses, \$7,707,649; net earnings, \$6,822,772; rentals, interest, &c., \$4,585,644; balance net profits, \$2,237,127. The corresponding net surplus for 1877-8 was \$2,464,87. The net deficit on proprietary roads was \$1,127,312. Lands of the company were 2,663,829 acres unsold. Operations of the whole road for two years, compare as follows:			
	Gross earnings.	Expenses and taxes.	Net earnings.
1873-79.....	\$14,530,421	\$7,707,649	\$6,822,772
1877-78.....	14,751,062	7,604,445	7,130,117
In February, 1879, the quarterly dividends on preferred stock were begun. Dividends from 1871 to 1878, inclusive, were as follows: December, 1878, 3½ on preferred, 2 on common stock; June, 1878, 3½ on pref., 3 on com.; Dec., 1877, 3½ on pref.; Dec., 1876, 2½ on pref.; July, 1873, 3½ on pref.; Dec., 1872, 3½ on both; June, 1872, 3½ on pref.; Dec., 1871, 3½ on pref.; June, 1871, 5 on both. (V. 28, p. 140, 441, 532; V. 29, p. 469, 574; V. 27, p. 140, 251, 372, 426, 603, 628; V. 29, p. 119, 168, 197.)			

Chicago & Paducah.—Gross earnings 1876-7, \$271,370; net, \$58,294. (V. 23, p. 427; V. 28, p. 617.)

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 \$9,403,933; 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 quarterly to Rock Island stockholders, making their quarterly dividend actually 2½ 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; V. 29, p. 15.)

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, \$2,819,009; net earnings, \$88,733. Of 1st mort. \$1,199,000 are a prior lien in Tenn. (V. 28, p. 277, 502.)

Chicago St. Paul & Minneapolis.—This is the West Wisconsin RR. reorganized. Pref. stock \$100,000, 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 60,000 acres, and the total lands owned considerably more. (V. 26, p. 436; V. 27, p. 332; V. 28, p. 502.)

Cin. Ham. & Dayton.—Net income of C. H. & D. in 1878-9, \$141,193 after payment of interest. Defaulted on C. H. & I. guarantee in 1877. Rept. of bondholders' conference, V. 27, p. 63. (V. 26, p. 117, 599, 624; V. 27, p. 336; V. 28, p. 68, 302, 525, 624; V. 29, p. 15, 197.)

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, \$22,310—loss to lessee, \$32,689. (V. 28, p. 519, 614.)

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>Cin., Richmond &amp; 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 &amp; 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
<i>Cincinnati, Sandusky &amp; Cleveland</i> —Stock.	188		50	4,005,750	10s.		Boston, Office.	1872
Preferred stock.	138		50	429,037	3	M. & N.	do do	May 1, 1879
Mortgage bonds, Sandusky, Dayton & Cincinnati		1866		750,000	6	F. & A.	do do	Aug. 1, 1900
do Sandusky city & Ind.		1852		350,000	7	M. & S.	do do	Sept. 1, 1897
2d mortg. Cinc., Sandusky & Cleve.		1867		1,100,300	7	J. & D.	N. Y., Union Trust Co.	Dec. 1, 1890
<i>Cincinnati &amp; Springfield</i> —1st mortgage, guar.	80	1871	1,000	2,000,000	7	A. & O.	N. Y., U. S. Trust Co.	April 1, 1901
2d mortgage.	48	1872	1,000	651,000	7	J. & J.	do do	1902
<i>Cin., Wab. &amp; Mich.</i> —1st mortgage.	114	1871	1,000	1,824,000	7 g.	F. & A.	Wabash, Indiana.	July 1, 1891
<i>Cleveland, Columbus, Cincinnati &amp; Ind.</i> —Stock.	471		100	14,991,800	3	J. & D.	N. Y., U. S. Trust Co.	Feb. 1, 1876
1st mortgage (C., C. & C. RR.) \$25,000 a year.	138	1860	500	150,000	7	J. & D.	do do	June, '75 to '84
do (Bel. & Ind.) exch. for new mort.	202	1864	1,000	420,000	7	J. & J.	do do	Until 1899
do C., C. & C. I. sinking fund.	390	1869	1,000	3,000,000	7	M. & N.	do do	May, 1899
Consol. M. for \$7,500,000 (sinking fund 1 per ct.)	390	1874	1,000	2,539,000	7 or 6 g.	J. & D.	New York or London.	June 1, 1914
<i>Cleveland &amp; Mahoning Valley</i> —Stock.	80		50	2,759,200	3½	M. & N.	Cleveland, Office.	(?)
1st mortgage, extended.	67	1873	500 &c.	630,000	7 g.	F. & A.	N. Y., Ward, C. & Co.	Aug. 1, 1893
New bonds.	67	1876	500 &c.		7	M. & S.	do do	Sept., 1906
Niles & New Lisbon, 1st mortgage.	35	1870	500 &c.	500,000	7	J. & J.	N. Y., Union Trust Co.	Jan., 1890
<i>Cleveland, Mt. Vernon &amp; Del.</i> —1st mortgage, gold.	145	1870	1,000	1,350,000	7 g.	J. & J.	N. Y., Winslow, L. & Co.	Jan. 1, 1900
1st mortgage, Columbus Extension.		1871	1,000	950,000	7 g.	J. & J.	do do	Jan. 1, 1901
Income mortgage.		1875	500 &c.	669,000	7	M. & S.	do do	Jan. 1, 1905
<i>Cleveland &amp; Pittsburgh</i> —Guaranteed stock.	225		50	11,244,036	1½	Q.—M.	N. Y., Farm. L. & T. Co.	Sept. 1, 1879
4th mortgage (now 1st).	199	1862	1,000	1,104,844	6	J. & J.	do do	Jan., 1892
Consolidated sinking fund mort. for \$5,000,000.	199	1867	1,000	2,651,000	7	M. & N.	do do	Nov. 1, 1900
Construction and equipment bonds.		1873	1,000	1,298,000	7	J. & J.	do do	Jan. 1, 1913
<i>Cleveland, Tuscarawas Valley &amp; Wheeling</i> —1st m.	101		1,000	2,180,000	7	J. & D.	Cleveland, Ohio.	
<i>Colebrookdale</i> —1st mortgage.	18	1868	100 &c.	600,000	6	J. & D.	Phila., Co.'s Office.	June 1, 1898
<i>Colorado Central</i> —1st mortgage, convertible.	78	1870	1,000	1,272,000	8 g.	J. & D.	Boston, Treas.'s Office.	June 1, 1890
<i>Columbus &amp; Hocking Valley</i> —Stock.	89		50	2,030,150	4	F. & A.	Columbus, Office.	Feb. 10, 1879
1st mortgage, sinking fund bonds.	76	1867	500 &c.	1,500,000	7	A. & O.	N. Y., St. Nich. Nat. B'k	Oct. 1, 1897
1st mortgage, Logan & Straitsville Branch.	13	1870	1,000	300,000	7	J. & J.	do do	July 1, 1880
2d mortgage bonds.	89	1872	1,000	700,000	7	J. & J.	do do	Jan. 1, 1892
<i>Columbus, Chicago &amp; Indiana Central</i> —Stock.	588		100	13,938,972				
1st M. (consol.) Columbus, Chic. & Ind. Central.	588	1868	1,000	10,428,000	7	A. & O.		April, 1908
do Chic. & G't East. (Chic. to Logansport).	117			451,000	7	Various		1893 & '95
do Col. & Ind'polis Cent. (Col. to Ind's & br.).	208	1864		2,632,000	7	J. & J.		Nov., 1904
do Union & Logansp't (U'n City to Logansp't).	93	1865		775,000	7	A. & O.	N. Y., A. Iselin & Co.	Dec., 1905
do Tol. Logansp't & Burl. (Logansp. to Ill. line).	61			531,000	7	F. & A.	do do	Feb., 1884
do Col. & Ind. 1st & 2d pref. (Col. to U'n City).	102			309,500	7	J. & J.	do do	Dec., 1883
do Cinn. & Chic. Air Line (Richm'd to Logans.).	107			217,750	7	Various	do do	1886 to '90
2d M. Col. & Ind'polis Cent. (Col. to Union City).	102			821,000	7	M. & N.	do do	Nov., 1904
do Indiana Central (Indianapolis to Ohio line).	72	1857	500 &c.	666,500	10	J. & J.	do do	Jan., 1882
do Chic. & G't East. construc. (Chic. to Rich'd).	224			341,400	7	J. & J.	do do	
do Columbus, Chicago & Ind. Central.	587			3,692,000	7	F. & A.		Feb., 1890
Income conv. do do do				3,847,000	7	F. & A.		
Income (Toledo, Logansport & Burlington).				74,024	7	F. & A.	N. Y., A. Iselin & Co.	Sept. 1, 1901
<i>Columbus, Springfield &amp; Cincinnati</i> —1st mort.	45	1871	1,000	1,000,000	7	M. & S.	N. Y., Union Trust Co.	Aug. 1, 1905
<i>Columbus &amp; Toledo</i> —1st mortgage, coupon, s. f.	118	1875	1,000	2,416,000	7	F. & A.	New York.	June 10, 1879
<i>Columbus &amp; Xenia</i> —Stock.	55		50	1,786,200	2	Q.—M.	Columbus Treasury.	Sept. 1, 1890
1st mortgage.	55		1,000	302,000	7	M. & S.	N. Y., Am. Exch. N. B'k	May 1, 1879
<i>Concord &amp; Portsmouth</i> —Stock, guaranteed.	141		50	1,500,000	5	M. & N.	Boston, Tower, G. & Co.	July 1, 1879
<i>Connecticut &amp; Passumpsic</i> —Stock.	146		100	350,000	3½	J. & J.	Boston.	Aug. 1, 1879
New mortgage (for \$1,500,000).	110	1873	100 &c.	2,175,500	1½	F. & A.	Boston Office.	April 1, 1893
Notes, coupon.		1871	100 &c.	1,272,000	7	A. & O.	do do	Jan. 1, 1881
Massachusetts st'k, guar. same div. as Conn. & Pass.	38		100	400,000	1½	F. & A.	do do	Aug. 1, 1879
do bonds, guar. by Conn. & Pass.	38	1869	1,000	400,000	6 g.	J. & J.	do 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 &amp; 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 do	May 1, 1888
<i>Cumberland Valley</i> —Stock (\$184,900 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 do	April 1, 1903
Common bonds.			100 &c.	81,800	6	A. & O.	do 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 &amp; 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 Broadw'y	1880, '90, '92
<i>Danville, Urbana, Bloomington &amp; 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 &amp; Northwestern</i> —1st mortgage, gold.	160	1876		1,710,000	5 g.	J. & D.		Dec. 1, 1906
<i>Dayton &amp; 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.	July, 1879
1st mortgage, sinking fund, \$30,000 per year.	142	1856	1,000	1,870,000	7	J. & J.	do do	July, 1881
2d mortgage.	142	1867	1,000	426,000	7	M. & S.	do do	Sept., 1887
3d mortgage.	142	1869	1,000	356,000	7	A. & O.	do do	Oct., 1888
Toledo depot (cost \$353,940) 1st and 2d mortgage.	61 & 64		500 &c.	105,500	7	M. & S.	do do	Mar., '81 & '94

*Cincinnati, Richmond & Chicago.*—Leased to Cin., Ham. & Dayton, which owns most of the stock. Net profit to lessee, above interest, 1877-78, \$22,944. (V. 26, p. 64; V. 29, p. 15.)

*Cincinnati, Richmond & Fort Wayne.*—Leased to Grand Rapids for 99 years. Interest guaranteed by Gr. Rap., Cin. Ham. & Dayton, and by Pennsylvania Co. (V. 22, p. 532; V. 24, p. 563; V. 27, p. 172.)

*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 1st mort. bonds funded, from June, 1877. The pref. stock has a lien by deposit of old bonds in trust. (V. 27, p. 303, 382, 461; V. 28, p. 145; V. 29, p. 197.)

*Cincinnati & Springfield.*—Leased in perpetuity to Cleve. 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, 267.)

*Cleveland, Columbus, Cincinnati & Indianapolis.*—Annual report in V. 28, p. 301. Net earnings 1878, \$707,820, 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, \$382,686; expenses, \$317,727; net, \$64,959. 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, \$148,112; in 1877 a deficit of \$27,111. (V. 26, p. 67, 237; 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. 28, p. 269.)

*Columbus & Hocking Valley.*—Gross earnings, 1878, \$871,533; net, \$391,127, 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. 453, 503, and V. 29, p. 146, 169. 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; V. 29, p. 146, 169.)

*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 \$222,590, 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. 367.)

*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 \$1,278,300 stock, and interest on the bonds.

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

*Cumberland Valley.*—The stock is owned in large part by Pennsylvania Railroad Co. Net earnings, 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, \$165,245; expenses, \$114,964; 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. 29, p. 15.)

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

DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding.	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
					Rate per Cent.	When Payable.	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								Stocks—Last Dividend.
Dayton & Western—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
Delaware Railroad—Stock.	85		50	1,430,216	3	J. & J.	Dover, Co.'s Office.	Jan. 2, 1879
Extension mortgage.	13	1859		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.	Phila., Fidelity I.T. & S. Co.	July 1, 1895
Delaware & Bound Brook—Stock, guaranteed				1,500,000	1 1/2	Q.—F.	Philadelphia.	Aug. 1, 1879
1st mortgage.	27	1875		1,500,000	7	F. & A.	Philadelphia.	August, 1905
Delaware, Lackawanna & Western—Stock.	195		50	26,200,000	2 1/2	Q.—J.	New York, Office.	July 20, 1876
2d mortgage (Delaware, Lackawanna & Western)	115	1856	500 &c.	1,633,000	7	M. & S.	do do	March 1, 1881
Consol. mort., on roads & equipm't. (\$10,000,000)	288	1877		3,067,000	7	M. & S.	do do	Sept. 1, 1907
Bonds (convertible June 1, 1875 to '77)		1872	1,000	600,000	7	J. & D.	do do	June, 1892
Lackawanna & Bloomsb., 1st mort. (extension)	60	1859	100 &c.	370,900	7	M. & S.	do do	March, 1885
do do 2d mortgage.	25	1858	100 &c.	209,000	7	A. & O.	do do	April 15, 1880
Denver & Boulder Valley—Mortgage bonds, coup.	22	1870	1,000	550,000	7 g.	M. & N.	N. Y., Lond. & Frankft.	Nov. 1, 1900
Denver Pacific—1st mortgage, gold, land grant.	106	1869	1,000	2,229,000	7 g.	M. & N.	N. Y., Bk. of Commerce.	May 1, 1899
Denver & Rio Grande—1st mort., gold, sink. fd.	291	1870	500 &c.	6,382,500	7 g.	M. & N.	N. Y., U. S. Trust Co.	Nov. 1, 1900
Extension mortgage.		1879		5,000,000			do do	
Arkansas Valley, 1st mortgage.	43	1870	1,000	1,040,000	7 g.	M. & N.	do do	Nov. 1, 1900
Des Moines & Fort Dodge—1st mortgage, coupon.	88	1874	1,000	1,200,000	6	J. & J.	New York.	June 1, 1905
Detroit, Lansing & North—Stock, common.			100	1,874,000				
Preferred stock.			100	2,504,000	3 1/2		Boston.	Aug. 9, 1879
1st mortgage.	182	1877	500 &c.	1,975,000	7	J. & J.	Boston, 2d Nat. Bank.	Jan. 1, 1907
Ionia & Lansing, 1st mort., coup., may be reg.	59	1869	1,000	770,000	8	J. & J.	do do	July 1, 1889
do do 2d mortgage do do	59	1870	1,000	81,000	8	M. & N.	do do	May 1, 1880
Del. Gr. Haven & Mil.—1st M., guar., (for \$2,000,000)	191	1878		(?)	6			1908
2d mortgage, guar., (for \$3,500,000)	189	1878		(?)	5			1909
Sterling (Oak. & Otta. RR.) Oct. 1, 1853, gold.		1853	100 &c.	150,866	6 g.	M. & N.	New York & London.	Nov. 15, 1873
Dollar (Oak. & Otta. RR.) bonds, Oct. 1, 1853.		1853	500 &c.	51,000	7	M. & N.	New York.	Nov. 15, 1873
1st mort. (Detroit & Pontiac RR.), April 1, 1851.		1851	1,000	150,000	7	A. & O.	do	April 1, 1874
3d mortgage (Detroit & Pontiac RR.), Jan. 1854.		1854	1,000	250,000	8	F. & A.	do	Feb. 15, 1886
2d mortgage, (Detroit & Pontiac RR.), Jan. 1853.		1853	1,000	100,000	7	J. & J.	do	Jan. 1, 1878
Dubuque & Dakota—1st mort., gold, guar.	40	1879	1,000	400,000	6 g.	J. & J.	New York.	July 1, 1919
Dubuque & Sioux City—Stock.	143		100	5,000,000	2	A. & O.	N. Y., M. K. Jesup, P. & Co.	April 15, 1879
1st mortgage, 1st division.	100	1863	500	296,000	7	J. & J.	do do	1883
1st mortgage, 2d division (for \$1,400,000)	43	1864	500 &c.	586,000	7	J. & J.	do do	1894
Dubuque Southwestern—1st mort., pref., sink. fd.	55	1863	500	81,500	7	J. & J.	N. Y., M. K. Jesup, P. & Co.	July, 1883
1st mortgage, Oct. 1, 1863.	55	1863	1,000	450,000	7	A. & O.	do do	Oct., 1883
Dunkirk, Allegh. Valley & Pittsburg—1st mort., gold	90	1870	1,000	2,000,000	7 g.	J. & D.	N. Y., N. Y. Cent. & Hud.	June, 1890
2d mortgage.	90	1870	1,000	1,000,000	7	A. & O.	do do	Oct. 1, 1890
3d mortgage.	90	1870	1,000	200,000	7	A. & O.	do do	Oct. 1, 1890
East Broad Top—1st mortgage, registered.	30	1873	1,000	500,000	7	J. & J.	Philadelp'a, Co.'s Office.	July 1, 1903
East Pennsylvania—Stock.	36		50	1,309,200	3	J. & J.	Phila., by P. & R. RR.	July 15, 1879
1st mortgage.	36	1858	100 &c.	495,900	7	M. & S.	Phila., P. & R. office.	Mar. 1, 1888
East Tennessee, Virginia & Georgia—Stock.	270		100	1,968,274	3	A. & O.	N. Y., R. T. Wilson & Co.	May 1, 1879
1st mortgage sinking fund bonds.	242	1870	1,000	3,123,000	7	J. & J.	N. Y., Gallatin Nat'l B'k	July 1, 1900
East Tenn. & Georgia (\$92,000 are endorsed)	112	50-56	1,000	862,400	6	J. & J.	N. Y., R. T. Wilson & Co.	1880 to 1886
East Tennessee and Virginia (endorsed)	130	1856	1,000	147,000	6	M. & N.	do do	May 1, 1886
2d mortgage to U. S. Government.			100	190,000	4			
Eastern (Mass.)—Stock.	282			4,997,600	3	J. & J.	Boston.	July 15, 1873
Essex RR. 1st mort. (extended for 20 years)		1856		194,400	6	M. & S.	do	Sept. 15, 1896
Mortgage funding certificates.		1876		13,165,619	3 1/2 g.	M. & S.	Boston and London.	Sept., 1908
Eel River—Stock.			100	2,712,500	2		Boston.	Feb., 1879
Elizabethtown Lex. & Big Sandy—1st mortgage, gold	122	1872	1,000	1,200,000	6		New York.	Mar. 1, 1902
Elmira Jeff. & Canandaigua—Stock.	47		100	500,000	5		Baltimore, N. Cent. RR.	Sept., 1878
Elmira & Williamsport—Stock, common.	75		50	500,000	2 1/2	M. & N.	Phila., Penn. R. R. Co.	May, 1879
Preferred stock.	75		50	500,000	3 1/2	J. & J.	do do	July, 1879
1st mortgage bonds.	75	1860	1,000	1,000,000	7	J. & J.	Phila., Penn. Trust Co.	Jan. 1, 1880
Income bonds, 999 years to run.		1863	500	570,000	5	A. & O.	Phila., Penn. R. R. Co.	Oct. 1, 1882
Erie & Pittsburg—Stock.	100		50	1,998,400	1 1/2	Q.—M.	N. Y., Union Trust Co.	June 10, 1879
1st mortgage, convertible into consol. mort.	81 1/2	1862	100 &c.	291,700	7	J. & J.	do do	July 1, 1882
2d mortgage, convertible.	81 1/2	1865	100 &c.	92,300	7	A. & O.	do do	April 1, 1890
Consolidated mortgage free of State tax.	81 1/2	1868	1,000	2,193,000	7	J. & J.	do do	July 1, 1898
Equipment bonds.				745,000	7	A. & O.	do do	Oct. 1, 1890
Euclid & N. An.—1st M., Bang'r to Winn., Bang'r to P'n	56	1869	1,000	1,000,000	6	J. & J.	Boston.	Jan. 1, 1889
Land grant 1st mort. (2d mort. Bangor to Winn.)	58	1869		2,000,000	6 g.	M. & S.	New York and Boston.	Mar. 1, 1899
Bangor & Piscataquis, Bangor loan, 1st mort.	49	1869	500 &c.	814,000	6 & 7	A. & C.	Boston, Second N. Bank	April 1, 1899
Evansv. & Terre Haute—Stock (\$100,000 is pref.)	131		100	1,120,307	2 1/2	M. & N.		Nov., 1878
1st mortgage, Evansv. & Ill., sink. fund.	51	1852	1,000	281,000	7	J. & J.	N. Y., Farm. L'an & T. Co.	Jan. 1, 1887
1st mort., sinking fund (Evansville to Terre H.)	109	1854	1,000	611,000	7	M. & N.	do do	Nov. 1, 1887
Rockville extension.	23	1860	500 &c.	125,500	7	F. & A.	do do	Aug. 1, 1880
Evansville, Terre Haute & Chic.—1st mort., gold.	55	1870	1,000	775,000	7 g.	M. & N.	N. Y., Farm. L'an & T. Co.	May 1, 1900
2d mortgage, gold.	55	1873	1,000	325,000	7 g.	J. & J.	do do	Jan. 1, 1903
Fitchburg—Stock.	189		100	4,500,000	3	J. & J.	Boston Office.	July 1, 1879
Bonds, coupons, (\$1,000,000 authorized)		1874	1,000	500,000	7	A. & O.	do	April 1, 1894
do do				500,000	6	A. & O.	do	April 1, 1898
Flint & Pere Marquette—Stock.	283		100	3,298,200				
Consolidated mortgage, sinking fund.	283	1872		3,559,000	8	M. & N.	N. Y., Merch'nts' Ex. B'k.	May, 1902
1st mort., land grant, 3d series.	190	1868	1,000	2,006,000	8	M. & S.	N. Y., Mechan. Nat. B'k.	Sept. 1, 1889
Flint & Holly RR. (sink'g fund \$25,000 per year).	17	1868	500 &c.	375,500	10	M. & N.	do do	May 1, 1888
Bay City, E. Saginaw, 1st mort., guar by lessees.	13	1867	500 &c.	100,000	10	J. & J.	Newark, N. J., Sav. Ins.	July 1, 1882
Bay County, issued in aid, guar. by lessees.			500	75,000	10	M. & S.	New York.	Sept. 1, 1887

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

Delaware.—Leased by Phila. Wilmington & Baltimore 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 \$23,033; the total deficiency was \$259,155. (V. 26, p. 141; V. 28, p. 69.)

Delaware & Bound Brook.—Leased to Phila. & Reading for 999 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, \$119,022. (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 \$2,820,000, and the balance for cash resources. The Morris & Essex Railroad is leased and some of its bonds guaranteed. (V. 21, p. 181, 605; V. 25, p. 457; V. 26, p. 191; V. 23, p. 144; V. 23, p. 119.)

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. 26, p. 342, 408, 414, 549; V. 27, p. 253, 274; V. 24, p. 67, 197.)

Denver & Rio Grande.—Narrow-gauge road. Leased from Dec. 1, 78, for 50 years to Atch. Top. & Santa Fe, at 43 per cent of gross earnings first year and thence decreasing. (V. 27, p. 67, 227, 331, 382, 434, 514, 539, 603; V. 28, p. 120, 173, 427, 502, 611; V. 22, p. 40, 66.)

Des Moines & Fort Dodge.—This is part of the Des Moines Valley, reorganized after foreclosure. There are also \$1,210,000 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, \$372,193, against \$282,946 in 1877. Dividend of \$6 per share paid on preferred stock February, 1879. (V. 26, p. 288; 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, \$233,204. 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, 413, 574, 599; V. 27, p. 15, 40, 67, 172, 251, 356; V. 28, p. 120.)

Dubuque & Dakota.—The bonds are guaranteed by Dubuque & Sioux City RR. They may be paid off any time at 105.

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, \$921,170.

Dubuque Southwestern.—Farley to Cedar Rapids, Ia. 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.

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; ex-

penses, \$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 1/2 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, 356, 382, 537, 626.)

Eel River.—This is the Det. Eel R. & Ill. re-organized. Net earnings 1878, \$67,842. (V. 28, p. 276.)

Elizabethtown Lex. & Big Sandy.—This road is to be a western connection of the Chesapeake & Ohio. 33 1/2 miles are completed. See V. 29, p. 16.

Elmira Jeff. & Canandaigua.—Originally leased to the New York & Erie Railroad Co. and operated by it until May 1, 1896, when the lease was transferred to the Northern Central Railway Co., by which it has since been operated.

Elmira & Williamsport.—Leased in 1863 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, \$372,540. (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. 538.)

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, 543; V. 27, p. 567; V. 23, p. 17, 126; V. 29, p. 41, 67.)

Flint & Pere Marquette.—Receiver appointed, June, 1879. Gross earnings in 1878, \$1,081,147; in 1877, \$997,965; and net earnings in 1878, \$433,370, against \$416,679 in 1877. The lands

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 Payable	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								
<i>Flint &amp; Pere Marquette—(Continued)—</i>								
Construction bonds.	65	1871	\$1,000	\$41,405	8	J. & J.	New York.	Jan. 1, 1876
Holly, Wayne & Monroe, 1st mort., sinking fund.	59	1877	1,000	1,000,000	8	J. & J.	N. Y., Mech. Nat. Bank.	Jan. 1, 1901
Florida Central—1st mortgage, gold, coupon.	58	1869	500 &c.	309,000	7 g.	J. & J.	N. Y., Farm. L. & Tr. Co.	Jan. 1, 1907
Flushing, North Shore & Cent.—1st mort. (Fl. & N. S.)	58	1870	1,000	800,000	7	M. & N.	N. Y., Chatham Nat. Bk.	May 1, 1889
2d mortgage (Fl. & N. S.).	1870	1,000	400,000	7	M. & N.	do do		
Central of L. I., 1st mortgage.	1872	500 &c.	1,000,000	7	M. & S.	do do		
do do Extension 1st mortgage.	1873	500 &c.	200,000	7	M. & N.	do do		
Fonda, Johnstown & Gloversville—1st mortgage.	10	1870	100 &c.	300,000	7	J. & J.	N. Y., St. Nich. Nat. B'k.	Mar. 1, 1902
Fort Wayne, Jackson & Saginaw—1st mort., coup.	100	1869	1,000	1,500,000	8	J. & J.	N. Y., Farm's L. & T. Co.	May 1, 1903
2d mort. and equipment bonds, coupon.	100	1871	1,000	500,000	8	A. & O.	do do	July 1, 1900
Fort Wayne, Muncie & Cincinnati—1st mort., gold.	109	1869	1,000	1,800,000	7 g.	A. & O.	do do	July 1, 1889
2d mortgage.	109	1871	1,000	500,000	8	A. & O.	Boston, Office.	Oct., 1891
Framingham & Lowell—1st mortgage bonds.	26	1871	1,000	500,000	7	A. & O.	do do	Oct., 1889
Frankfort & Kokomo—1st mortgage, gold.	26	1879	1,000	200,000	7	J. & J.	Boston.	April, 1896
Galveston, Harrisburg & S. Antonio—1st mort, gold, l.gr.	215	1873	1,000	4,200,000	6 g.	F. & A.	New York.	April 1, 1891
Galveston, Houston & Hend. of 1871—1st mort.	50	1872	1,000	1,493,000	7 g.	J. & J.	Bost. & London.	Jan. 1, 1908
Geneva, Ithaca & Sayre—1st mort., s. f., gold.	35	1870	100 &c.	600,000	7 g.	J. & J.	N. Y., F. P. James & Co.	1910
Georgia Railroad & Banking Co.—Stock.	232	1877	100	4,200,000	3	J. & J.	N. Y., Metrop. Nat. B'k.	July 1, 1902
Bonds, not mortgage.	232	1877	500	483,000	7	J. & J.	Augusta, Ga., RR. Bank.	July 1, 1890
do do	1877	1,000	1,000,000	6	J. & J.	do do	Dec. 15, 1878	yearly to 1890
Grand Rapids & Indiana—Stock.	332	1869	1,000	2,800,000	7 g.	J. & J.	do do	July 1, 1897
1st mort., land grant, gold (guar. by Pa. RR.)	332	1869	1,000	4,000,000	7 g.	A. & O.	N. Y., Winslow, L. & Co.	1899
1st mort., gold, (\$2,195,000 are land grant)	332	1875	1,000	3,205,000	7 g.	A. & O.	do do	1899
Income mortgage bonds, for \$10,000,000.	332	1875	1,000	795,000	7	M. & S.	do do	1906
Grand Trunk (Canada)—Consolidated stock.	1,390	1873	\$25	\$3,486,787	5-16	A. & O.	do do	1906
New stock for £10,000,000.	1,390	1875	\$100	7,500,000	5-16	A. & O.	do do	1906
Debtenture stock for £8,000,000 (act of 1874).	1,390	1875	1,000	2,560,000	5 g.	F. & A.	do do	1906
Canadian debentures.	1,390	1875	1,000	3,111,500	5 g.	J. & J.	do do	1906
Equipment mort., 1st on all rolling stock.	1,390	1875	1,000	500,000	6 g.	A. & O.	do do	1906
do do 2d do do	1,390	1875	1,000	500,000	6 g.	J. & J.	do do	1906
Postal bonds, &c., secured by gov't business.	1,390	1875	1,000	1,200,000	Various.	F. & A.	do do	1906
1st pref. bonds, conv. into 1st pref. stock.	1,390	1875	1,000	3,218,149	5 g.	J. & J.	do do	1906
2d do do 2d do do	1,390	1875	1,000	2,327,808	5 g.	J. & J.	do do	1906
3d do do conv.	1,390	1875	1,000	7,166,910	4 g.	J. & J.	do do	1906
Great Western (Canada)—Common stock.	495 3/4	1875	\$20 1/2	\$6,037,991	5-16	A. & O.	do do	1906
Preferred 5 per cent, convertible into common.	350	1875	\$100	505,753	2 1/2	A. & O.	do do	1906
Debtentures.	350	1875	1,000	2,165,830	5	J. & J.	do do	1906
New bonds, coupon.	145	1871-2	\$100	1,000,000	6	J. & D.	do do	1906
Short bonds exchanged for bonds due 76, '77, '78.	145	1877	1,000	500,000	7	J. & J.	do do	1906
Greenville & Columbia—1st mort., guar. by State.	143	1876	Various	\$1,413,071	7	J. & J.	do do	1906
Bonds not guaranteed.	143	1876	Various	632,237	7	J. & J.	do do	1906
New mortgage (for \$2,500,000).	143	1876	Various	632,237	7	J. & J.	do do	1906
Hannibal & St. Joseph—Common stock.	296	1876	100	9,168,700	7	J. & J.	do do	1906
Preferred stock (7 p. c. yearly, not cumulative).	296	1876	100	5,083,024	7	J. & J.	do do	1906
Missouri State loan.	296	1853-7	1,000	3,000,000	6	J. & J.	do do	1906
Bonds 1870, convertible.	296	1870	1,000	4,000,000	8	M. & S.	do do	1906
Bonds, secured by \$2,500,000 P'd notes.	296	1878	1,000	531,000	7	J. & J.	do do	1906
1st mortgage (Quincy & Palmyra RR.)	15	1867	50	500,000	8	F. & A.	do do	1906
1st mortgage (Kansas City & Cam. RR.)	53	1867	50	1,200,000	10	J. & J.	do do	1906
Harrisburg, Portsm'th, Mt. Joy & Lancaster—Stock.	54	1853	100	1,182,550	3 1/2	J. & J.	do do	1906
1st mortgage.	54	1853	100	700,000	6	J. & J.	do do	1906
Housatonic—Stock.	120	1869	100	820,000	2	Q.-J.	do do	1906
Preferred stock.	120	1869	100	1,180,000	7	F. & A.	do do	1906
1st mortgage.	74	1873	100	100,000	7	F. & A.	do do	1906
2d mort. bonds of 1869.	74	1873	100	300,000	6	J. & J.	do do	1906
Equipment bonds of 1873.	74	1873	100	150,000	7	J. & J.	do do	1906
Houst. East & West Texas—1st mortgage, gold.	50	1878	1,000	125,000	7 g.	M. & N.	do do	1906
Houston & Texas Cent.—1st M., (main) gold, l.gr., s.f.	345	1866	1,000	6,896,000	7 g.	J. & J.	do do	1906
1st mort., l. gr., West div. (Hempstead to Austin)	119	1870	1,000	2,375,000	7 g.	J. & J.	do do	1906
1st M., gold, Waco & N'west (Bremont to Ross)	58	1873	1,000	940,000	7 g.	J. & J.	do do	1906
Consol. mort., land grant, Main and Western Div.	464	1872	1,000	3,292,000	8	A. & O.	do do	1906
do do Waco & Northwest.	58	1875	1,000	580,000	8	M. & N.	do do	1906
Income and indemnity bds, 3d M. on road & lands.	58	1877	1,000	2,500,000	7	M. & N.	do do	1906
Huntingdon & Broad Top—1st mort., gold.	58	1854	500	416,000	7 g.	A. & O.	do do	1906
2d mortgage, gold.	58	1857	500	367,500	7 g.	F. & A.	do do	1906
3d mortgage, consolidated.	58	1865	1,000	1,500,000	7	A. & O.	do do	1906
Illinois Central—Stock.	707	1864	100	29,000,000	3	M. & S.	do do	1906
Redemption, 1st and 2d series.	707	1864	500 &c.	2,500,000	6	A. & O.	do do	1906
Mortgage bonds, sterling.	707	1875	\$200	2,500,000	6 g.	A. & O.	do do	1906
Sterling bonds, (sinking fund £20,000 yearly).	707	1874	\$200	4,393,000	5 g.	A. & O.	do do	1906
Mortgage, sterling.	707	1875	\$200	1,000,000	5 g.	J. & D.	do do	1906
Bonds, coup. (\$2,000,000) M. on Ch. & Sp. RR.	112	1877	1,000	1,600,000	6	J. & J.	do do	1906
Indianapolis, Bloomington & West.—1st mort., gold.	202	1869	1,000	3,000,000	7 g.	A. & O.	do do	1906
2d mortgage.	202	1870	1,000	1,500,000	8	J. & J.	do do	1906
Ind., Bloom., & W., Extension, 1st mort., gold.	217	1872	1,000	5,500,000	7 g.	J. & J.	do do	1906
Indianapolis, Cincinnati & Lafayette—Stock.	184	1875	50	5,587,150	7	A. & O.	do do	1906
Preferred stock (issued for funded debt bonds).	184	1875	50	1,419,400	7	A. & O.	do do	1906
Indianapolis & Cincinnati of 1858, 1st mort.	90	1858	500 &c.	1,600,000	7	A. & O.	do do	1906

are in five trusts; sales in 1878, 9,521 acres, for \$135,805; total net sales to Jan. 1, 1878, 275,712 acres, for \$2,277,436; lands then un-sold, 235,719 acres. Coupons on consol. bonds passed Nov., 1875, and part were funded. (V. 26, p. 417, 548; V. 28, p. 69, 146, 223, 525, 599; V. 29, p. 17.)

**Florida Central.**—From Jacksonville to Lake City. Bonds authorized, \$59,000. Gross earnings 1877-8, \$156,458. (V. 28, p. 599.)

**Flushing, North Shore & Central.**—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. Central of L. I. 1st mort. foreclosed and road sold Aug., 1879. (V. 27, p. 677; V. 29, p. 17, 19.)

**Fonda, Johnstown & Gloversville.**—Net earnings 1876-7, \$45,666.

**Fort Wayne, Jackson & Saginaw.**—Traffic guaranteed 40 per cent from Mich. Cent. Decree of foreclosure made July, 1879. In 1878 gross earnings were \$428,167; in 1877, \$254,321. Net earnings 1877, \$109,669. (V. 26, p. 264; V. 27, p. 351; 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.)

**Frankfort & Kokomo.**—Small road in Indiana. Capital stock, \$600,000.

**Galveston, Harrisburg & San Antonio.**—Gross earnings 1877, \$1,052,568; expenses, \$306,204; 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...	\$1,143,128	\$1,013,712	\$937,718
Operat'g expenses.	613,110	727,701	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 r-d-emed 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, 513, 625; V. 29, p. 146.)

**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, 392, 408, 460; V. 28, p. 453, 472, 553; V. 29, p. 4, 146.)

**Great Western (Canada).**—The above figures are given in pounds sterling. For the half year ending Jan. 31, 1879, the gross receipts were £387,295; working expenses, £255,794; net earnings, £131,501. (V. 26, p. 265, 443, 574; V. 27, p. 94, 283, 513; V. 28, p. 474; V. 29, p. 146.)

**Greenville & Columbia.**—This company defaulted but compromised with its bondholders. Net earnings 1877, \$180,614. (V. 26, p. 547; V. 27, p. 227; V. 28, p. 553.)

**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 \$0,000 acres yet unsold. The bonds secured on land notes have a sinking fund of \$23,000 per quarter. (V. 26, p. 242, 390, 625; V. 27, p. 279, 487, 603; V. 28, p. 199, 220, 641; V. 29, p. 95.)

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

**Housatonic.**—Lease: Berkshire Railroad, Stock-

bridge & Pittsfield, and West Stockbridge. Gross earnings in 1877-8 were \$570,413; net, \$219,941.

**Houston East & West Texas.**—In progress, Houston to Shreveport, 215 miles. Narrow gauge; bonds \$7,000 per mile.

**Houston & Texas Central.**—Capital stock is \$7,722,900. Gross earnings for year ending April 30, 1879, were \$3,031,631; net, \$1,326,906, against \$930,042 net in 1878. Company owns about 5,240,000 acres land against first and consol. mortgages. (V. 26, p. 40, 290, 334; V. 29, p. 41, 118, 119.)

**Huntingdon & Broad Top.**—Capital stock is \$2,052,800. Gross earnings in 1878 were \$28,889; net \$132,692. 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.....	\$7,111,181	\$3,015,229	\$651,182
1877.....	6,639,845	2,546,561	582,990
1876.....	7,040,969	2,144,776	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

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.	Rate per Cent.	When Pay'ble.	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.									
<i>Indianapolis Cincinnati &amp; Laf.—(Continued)—</i>									
Indianapolis, Cincinnati & Lafayette	151	1867	\$1,000	\$2,800,000	7	F. & A.	N. Y., Amer. Ex. Bank.	Feb., 1897	
do do do	179	1869	1,000	1,767,000	7	J. & D.	do do	June, 1899	
Funded interest bonds, coupon		1873	150 &c.	446,300	7	M. & S.	do do	Sept. '78, '80, '83	
Equipment bonds, registered		1873	500 &c.	353,000	10	M. & S.	do do	Sept. 1, 1883	
Cin. & Ind., 1st mortgage	20	1862	1,000	499,000	7	J. & D.	do do	Dec., 1892	
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	
<i>Indianapolis Dec. &amp; Spr.—1st M., gld (for \$1,800,000)</i>	152	1876	1,000	1,500,000	7 g.	A. & O.	New York, Co.'s Office.	Jan. 1, 1906	
2d mort., (income bonds only till July, 1881)		1876	1,000	2,667,000	7	J. & J.	do do	July 1, 1906	
<i>Indianapolis &amp; St. Louis—1st mort., in 3 series</i>	71	1869	1,000	2,000,000	7	Various	N. Y., Union Trust Co.	July 1, 1919	
2d mortgage	71	1870	1,000	1,000,000	7	A. & O.	do do	Oct. 1, 1900	
Equipment bonds		1871	1,000	500,000	8	J. & J.	do do	July 1, 1881	
<i>Indianapolis &amp; Vincennes—1st mortgage, guar.</i>	117		500 &c.	1,700,000	7	F. & A.	N. Y., Farm. L. & T. Co.	1908	
2d mortgage, guaranteed	117		1,000	1,450,000	6	M. & N.	do do	1900	
<i>International &amp; Great Northern—Consol. stock</i>	519			5,500,000					
International, 1st mortgage, gold	204	1871	1,000	3,264,000	7 g.	A. & O.	N. Y., National City B'k	April 1, 1911	
Houston & Great Northern, 1st mortgage, gold	255	1872	1,000	4,084,000	7 g.	J. & J.	do do	Jan. 1, 1900	
International 2d mortgage	204	1874	1,000	2,052,000	8	F. & A.	do do	Feb., 1904	
Houston & Gt. Northern 2d mortgage	255	1874	1,000	2,907,000	8	F. & A.	do do	Feb. 1, 1904	
Funded coupon bonds		1876-8		2,787,620					
<i>Iowa Falls &amp; Sioux City—Stock</i>			100	4,625,000	1	Q.—M.	Boston.	June 1, 1879	
1st mortgage, April 1, '69	184	1869	500 &c.	2,960,000	7	A. & O.	N. Y., Nat. Park Bank.	April 1, 1899	
<i>Jacksonville, Pens. &amp; Mob.—Florida State bonds, gold</i>	250	1870		4,000,000	8	J. & J.	New York.	1900	
<i>Jefferson (Pa.)—1st &amp; 2d morts. (Hawley Branch)</i>	9	1867	1,000	300,000	7	J. & J.	Honesdale Nat. Bank.	1887 & 1889	
1st mortgage (Susquehanna to Carbondale)	38	1869	1,000	2,000,000	7	J. & J.	N. Y., by Erie Railroad.	Jan. 1, 1889	
Jeffersonville, Madison & Indianapolis—Stock	226		100	2,000,000	13	Q.—F.	N. Y., Farm. L. & T. Co.	Aug., 1879	
Indianapolis & Madison, 1st mortgage	86	1862	500 &c.	397,000	7	M. & N.	do do	May 1, 1881	
Jeff., Mad. & Ind., 1st M. (s. f. \$15,000 per year)	159	1866	1,000	2,395,000	7	A. & O.	do do	Oct. 1, 1906	
do do 2d mortgage	159	1870	1,000	2,000,000	7	J. & J.	do do	July 1, 1910	
<i>Jersey City &amp; Albany—1st mort. (for \$5,000,000)</i>		1878	1,000	(?)			New York.	1908	
<i>Joliet &amp; Northern Indiana—1st mort., guar by M. C.</i>	44	1877	1,000	800,000	7	J. & J.	N. Y., Farm. L. & T. Co.	July 10, 1907	
<i>Junction, Philadelphia—1st mortgage</i>	412		1,000	455,000	6	J. & J.	Philadelphia Office.	July 1, 1882	
2d mortgage			1,000	300,000	6	A. & O.	do do	April 1, 1900	
<i>Kansas City, Fort Scott &amp; Gulf—1st m. l. gr. s. f.</i>	161	1879	1,000	4,000,000	7	J. & J.	Boston, Co.'s office.		
<i>Kansas City, St. Joseph &amp; Council Bluffs—Stock</i>	274		100	2,789,413					
1st mortgage, Council Bluffs & St. Joseph	52	1866	1,000	500,000	7	J. & J.	Boston, at Office.	Jan. 1, 1880	
Kansas City, St. Jo. & C. Bl., mortgage	274	1877	100 &c.	4,495,522	7	J. & J.	do do	Jan. 1, 1907	
do do income bonds, reg.		1877	100	2,488,174	6	A. & O.	do do	Jan. 1, 1907	
<i>Kansas Pacific—Stock</i>	750		50	9,689,950					
Consol. mort., gold. (for \$30,000,000), coup. or reg.		1879	1,000	(?)	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	2,240,000	6 g.	F. & A.	do do	Aug. 1, 1895	
1st mort., gold, 140th to 393d mile	253	1866	1,000	4,063,000	6 g.	J. & D.	do do	June 1, 1896	
2d mort. (to U. S. Gov.) on 394m. west Mo. River	394	1865-7		6,303,000	6	Payable	1/2 by transportation.	1895 to '97	
1st M., 394th to 639th mile, 1d gr., 3,000,000 ac's	245	1869	1,000	6,380,000	7 g.	M. & N.	N. Y., Lond. & Frankft.	May 1, 1899	
1st mort., coup., (Leavenworth Branch)	34	1866	1,000	600,000	7	M. & N.	N. Y., Bk of Commerce.	Jan. 1, 1896	
Income bonds, coupon, 3d mortgage on 427 miles	427	1866	50 &c.	4,275,350	7	M. & S.	do do	July 1, 1916	
1st land b'ds, cp, or reg., gold, on 2,000,000 acres		1870	250 &c.	1,578,000	7 g.	J. & J.	N. Y., Lond. & Frankft.	July 1, 1880	
2d land mort., do do do		1871	1,000	1,500,000	7 g.	M. & S.	New York.	Sept., 1886	
Consol. funding mortgage		1876		1,500,000	10	A. & O.	do do	Oct., 1879	
Junc. C. & Fort K., 1st mort., gold, land gr., guar	33 1/2	1873	1,000	600,000	7 g.	A. & O.	New York.	April 1, 1903	
Kentucky Central—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 &amp; Des Moines—1st M., int. guar. C. R. I. &amp; P.</i>	162	1878	100 &c.	2,750,000	5	A. & O.	N. Y., Farm. L. & T. Co.	Oct. 1, 1923	
<i>Knox &amp; Lincoln—1st mortgage</i>	49	69-72		2,395,000	6	Various	Bath, First Nat. Bank.	1880-1902	
<i>Lafayette Bloomington &amp; Miss.—1st mortgage</i>	82	1871	1,000	1,300,000	7 g.	F. & A.	New York.	Aug., 1901	
<i>Lafayette Muncie &amp; Bloomington—1st mortgage</i>	37	1871	1,000	666,000	7 g.	F. & A.	N. Y., Grand Cent. Office.	Aug., 1901	
<i>Lake Shore &amp; Michigan Southern—Stock</i>	1181		100	49,466,500	2 1/2	F. & A.	do do	Aug. 1, 1879	
Guaranteed 10 per cent stock			100	533,500	5	J. & J.	do do	Aug. 1, 1879	
Consol. 1st mort., (sink. fund, 1 per cent) coupon	864	1870	1,000	8,159,000	7	Q.—J.		July 1, 1900	
do do do registered	864	1870	1,000		7	J. & D.		July 1, 1900	
2d mortgage, do. (for \$25,000,000) coup. and reg.	864	1873	1,000	9,350,000	7	A. & O.		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	
Buffalo & Erie, mortgage bonds	88	1862	1,000	200,000	7	J. & J.		July 1, 1882	
do do	88	1866	1,000	300,000	7	M. & S.		Sept. 1, 1886	
do do	88	1868	500 &c.	2,834,000	7	A. & O.		April 1, 1893	
Det. Monroe & Tol., 1st mort., coup., guar.	62	1876	1,000	924,000	7	F. & A.		Aug. 1, 1906	
Kalamazoo & White Pigeon, 1st mortgage	57	1869		400,000	7	J. & J.		Jan. 1, 1890	
Schoolcraft & Three River, 1st mortgage	12	1867		100,000	8	J. & J.		July 1, 1887	
Kalamazoo & Schoolcraft, 1st mortgage	13	1867		100,000	8	J. & J.		July 1, 1887	
Kalamazoo, Allegan & Gr. Rapids, 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	
Jamestown & Franklin, 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	

was appointed receiver. Gross earnings 1877-8, \$1,309,057; expenses, \$814,697; net earnings, \$494,360. (V. 25, p. 182, 380; V. 26, p. 265, 625; V. 27, p. 172, 303, 354, 333; V. 28, p. 202, 401, 526; V. 29, p. 18, 95.)

*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. & I. C. firsts, and till July, 1881, interest is payable out of net earnings only if sufficient. Stock is \$500,000. Gross earnings, 878, \$110,347; net, \$28,965. (V. 27, p. 251; V. 28, p. 271, 624.)

*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. Cin. & Ind. Belongs to Penn. system, and leases the St. Louis A. & T. H. In 1877-8, net earnings were \$313,903; payment, \$608,690. (V. 26, p. 95, 614, 654; V. 27, p. 11, 409, 454, 603; V. 28, p. 377; V. 29, p. 95.)

*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. Receiver appointed April, 1878, and plan of re-organization made, as per CHRONICLE, V. 27, p. 95, 331, and sale was made July 1, 1879, pursuant thereto. Net earnings, 1878, \$371,932. Land grant about 5,000,000 acres. (V. 26, p. 342, 547; V. 27, p. 95, 331; V. 28, p. 351, 42; V. 29, p. 41, 120.)

*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. Noted for sale Sept. 15,

1879. (V. 23, p. 63, 256, 576; V. 24, p. 40, 204; V. 25, p. 212; V. 28, p. 573, 599.)

*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 \$1,159,014; net earnings, \$422,983. (V. 26, p. 192; V. 28, p. 378.)

*Jersey City & Albany*—This was sold in foreclosure and re-organized, 1878. (V. 28, p. 624.)

*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 \$1,064,730; paid-up stock, \$250,000. Net earnings 1878, \$57,963. 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, \$1,004,545; net, \$263,894. (V. 25, p. 308; V. 26, p. 342, 391; V. 28, p. 42, 146, 624.)

*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 \$448,039. (V. 26, p. 390; V. 28, p. 350, 599.)

*Kansas Pac.*—Scrip for coupons funded is about \$2,500,000. In 1878 gross earnings were \$3,410,224, and net earnings \$1,193,662, against \$1,367,777 in 1877. 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. (V. 27, p. 16, 41, 95, 96, 121, 136, 200, 223, 251, 263, 274, 275, 280, 357, 383, 435, 539, 677; V. 28, p. 18,

69, 121, 199, 277, 433, 477, 503, 578, 599, 624; V. 29, p. 7, 95, 196.)

*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 1878-9, \$553,389; net, \$203,750. (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, \$532,541. (V. 26, p. 470, 523, 546; V. 27, p. 337, 623.)

*Knox & Lincoln*—In 1877 net earnings were \$48,943. Interest is paid on bonds by cities and towns. Annual report for 1876, V. 23, p. 304.

*Lafayette Bloomington & Miss.*—Formerly leased to Tol. Wab. & W. (V. 27, p. 146; V. 28, p. 553.)

*Lafayette Muncie & Bloomington*—Sold in foreclosure April 3, 1879. (V. 24, p. 465, 518; V. 27, p. 146; V. 28, p. 120, 302, 344, 453.)

*Lake Shore & Michigan Southern*—The report for 1878 (V. 25, p. 413), showed surplus income, over interest, rentals, &c., \$2,774,373. For first half of 1879 net profits above int. and rentals were \$1,370,561. 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	8,486,800
Net earnings	4,374,341	4,541,193	5,493,166
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, 618; V. 29, p. 170.)

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

DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
					Rate per Cent.	When Payable	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								Stocks—Last Dividend.
<b>Lawrence—Stock.</b> .....	22½	1865	\$50	\$150,000	2½	Q.—J.	Pittsburg Office.	July, 1879
1st mortgage.....	17	1865	1,000	337,000	7	F. & A.	N. Y., Winslow, L. & Co.	Aug., 1895
<b>Leavenworth Atch. &amp; N. W.</b> —1st mort., guar.....	21	1870	1,000	500,000	7	A. & O.	N. Y., B'k of Commerce.	Oct. 1, 1889
<b>Leaven., Law. &amp; Galv.</b> —1st mort., l.gr., s.f., conv.....	145	1869	1,000	5,500,000	10	J. & J.	New York and Boston.	July, 1899
Kansas C. & Santa Fe, 1st mort., guar.....	32	1870	1,000	720,000	10	M. & N.	Boston Office.	May, 1890
Southern Kansas, 1st mort., guar.....	10	1872	....	160,000	8	do	do	1892
<b>Lehigh &amp; Lackawanna</b> —1st mortgage.....	15	1867	....	300,000	7	F. & A.	do	Feb., 1897
<b>Lehigh Valley</b> —Stock, common and pref.....	301	....	50	27,228,855	1	Q.—J.	Philadelphia Office.	July 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	....	do do	....
Delano Land Company bonds, endorsed.....	....	1872	1,000	1,697,000	7	J. & J.	Philadelphia Office.	Jan., 1892
<b>Lewisburg Centre &amp; Spruce Creek</b> —1st mortgage.....	19	....	....	1,545,000	7	M. & N.	do	May 1, 1902
<b>Little Miami</b> —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
<b>Little Rock &amp; Fort Smith</b> —New stock.....	123	....	....	5,000,000	....	....	....	....
1st M., ld gr't (750,000 acs) s. fund (for \$3,000,000).....	123	1875	1,000	2,650,000	7	J. & J.	Boston.	July 1, 1895
<b>Little Schuylkill</b> —Stock.....	31	....	50	2,646,100	3½	J. & J.	Philadelphia Office.	July, 1879
1st mortgage, sinking fund, extended 1877.....	31	1877	500 & c.	492,000	7	A. & O.	do	Oct., 1882
<b>Logansport, Crawfordsv. &amp; S. W. of Ind.</b> —1st mort., g.....	92	1870	100 & c.	1,500,000	8 g.	Q.—F.	N. Y., Jones & Schuyler.	Aug., 1900
<b>Long Island</b> —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
<b>Louisv. Cin. &amp; Lex.</b> —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
<b>Louisville &amp; Nashville</b> —Stock.....	966	....	100	9,003,218	2½	F. & A.	L. & N. Y., Far. L. & Tr.	July, 1879
Louisville loan, main stem (no mortgage).....	....	1856	1,000	850,000	6	A. & O.	N. Y., Bank of America.	1886 & 1887
Lebanon branch, Louisville loan.....	....	1863	1,000	225,000	6	Various	do do	1886
Lebanon branch, 1st mortgage.....	....	1863	1,000	88,000	7	M. & N.	Louisville.	Nov., 1880-'85
do extension, Louisville loan.....	....	1863	1,000	333,000	6	A. & O.	L. & N. Y., D., M. & Co.	Oct. 15, 1893
Cecilian Branch, 1st mortgage.....	46	1877	....	1,000,000	7	M. & S.	New York.	Mar. 1, 1907
Consolidated 1st mortgage for \$5,000,000.....	392	1868	1,000	7,070,000	7	A. & O.	L. & N. Y., D., M. & Co.	April, 1898
2d mortgage bonds, gold, coup.....	392	1873	1,000	2,000,000	7 g.	M. & N.	New York.	Nov. 1, 1883
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
<b>Lykens Valley</b> —Stock.....	20	....	100	600,000	2½	Q.—F.	Philadelphia.	(?)
<b>Macon &amp; Augusta</b> —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
<b>Madison &amp; Portage</b> —1st mort., gold.....	39	1870	1,000	600,000	7 g.	A. & O.	New York.	Oct., 1890
<b>Mahoning Coal</b> —1st mortgage, coupon.....	43	1872	1,000	1,480,000	7	J. & J.	N. York, Union Trust Co.	Jan., 1902
<b>Manchester &amp; Lawrence</b> —Stock.....	26	....	100	1,000,000	5	M. & N.	Manchester and Boston.	May 1, 1879
<b>Maine Central</b> —Stock.....	355	....	100	3,620,120	....	....	....	....
1st mortgage, consolidated.....	355	1872	100 & c.	3,903,300	7	A. & O.	Bost., Nat. B'k Com'ce.	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'ce	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'ce.	Oct. 1, 1895
Belfast & Moosehead, 1st mortgage.....	33	1870	500 & c.	150,000	6 g.	M. & N.	Belfast and Boston.	May 15, 1890
<b>Manhattan Beach</b> —1st mortgage.....	....	....	....	500,000	....	....	....	....
2d mortgage.....	....	....	....	300,000	....	....	....	....
<b>Manhattan Elevated</b> —Stock.....	44	....	100	13,000,000	....	....	....	....
Bonds, convertible into stock.....	....	....	....	(?)	....	....	....	....
<b>Mansfield &amp; Framingham</b> —1st mortgage.....	22	1869	....	300,000	7	J. & J.	Boston, Bost. Nat. Bank.	July 1, 1839
<b>Marietta &amp; Cincinnati</b> —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
<b>Marquette, H. &amp; O.</b> —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
<b>Memphis &amp; Charleston</b> —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 m. in Tenn.).....	292	1877	1,000	1,951,000	7 g.	J. & J.	do do	Jan. 1, 1916

**Lawrence.**—Leased to Pittsb., F. Wayne & Chic. at 40 per cent on gross earnings. Lease transferred to Pennsylvania Company. Net earnings, 1875, \$54,177. 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 \$115,035; in 1877, \$103,564. (V. 26, p. 265; 420, 600; V. 27, p. 200; V. 28, p. 42, 351, 401, 623.)

**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	3,446,616
Gross income.....	\$7,049,646	\$7,101,218	\$5,186,021
Operating expenses.....	3,842,750	3,162,822	2,455,926

	1875-6.	1876-7.	1877-8.
Net income.....	\$3,206,896	\$3,937,396	\$3,729,094
Capital stock.....	27,228,920	27,228,855	27,228,855
Funded debt.....	24,186,000	24,301,000	24,080,000
Floating debt.....	460,208	635,813	686,833

\* 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. Coupons due July, 1873, and Jan., 1880, are funded into

7 per cent notes. Land grant about 1,000,000 acres. Land notes outstanding, \$385,201. Net receipts, 1877, \$114,126. (V. 25, p. 63; V. 26, p. 549; V. 28, p. 401; V. 29, p. 17.)

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

**Logansport, Crawfordsville & 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; V. 29, p. 146.)

**Long Island.**—Gross earnings, year ending Sept. 30, 1878, \$1,497,914; net earnings, \$437,835. 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, 221, 453; V. 29, p. 197.)

**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, 533; V. 27, p. 302; V. 28, p. 41, 593; V. 29, p. 17.)

**Louisville & Nashville.**—In 1877-8 gross earnings were \$5,607,598, and net \$2,344,242; surplus above interest, \$634,391. Nashville & Dec. is leased, and liabilities for the S. & N. Ala. are assumed. Purchased Evansv. Hend. & Nashv. May, 1879. (V. 27, p. 68, 354, 412, 536; V. 28, p. 423, 477, 579, 600; V. 29, p. 41, 170.)

**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. 468; V. 27, p. 252; V. 28, p. 579.)

**Madison & Portage.**—Controlled by Chic. Mil. & St. Paul. Gross earnings, 1876, \$31,896. (V. 26, p. 459.)

**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 1878-9, \$100,411, against \$100,458 in 1877-8. (V. 25, p. 39; V. 27, p. 66; V. 28, p. 598.)

**Manhattan Beach.**—(V. 19, p. 18.)

**Manhattan Elevated.**—This company leases the two elevated roads and guarantees 10 per cent dividends on the r stocks. (V. 23, p. 553, 579, 649.)

**Maine Central.**—The total earnings for the year 1878 were \$1,440,561; operating expenses, \$341,704; net earnings, \$599,256, against \$451,093 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 1877-8 (latest published) were \$1,545,753; net earnings, \$265,880. Default was made in 1877 and a receiver was appointed in suit to foreclose the 4th mortgage, which is nearly all held by Balt. & O. R.R. Co. For coupons overdue on each mortgage see V. 28, p. 41. (V. 25, p. 308, 335, 549; V. 26, p. 216, 342, 496; V. 28, p. 401, 452; V. 29, p. 170.)

**Marquette, Houghton & Ontonagon.**—Interest was in default and new bonds were issued, as above, in place of old. The stock is \$2,306,600 common, and \$2,259,026 preferred. Gross earnings, 1878, \$566,452; net, \$299,181. 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 con.-ol. mortgage \$1,400,000 is secured by old Tenn. State lien for \$1,733,906, assigned to a trustee, and enough is reserved to take up 1st and 2d mortgages. Net earnings year ending June 30, 1878, \$391,030. (V. 26, p. 115; V. 28, p. 221; V. 29, p. 18.)

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.	Stocks—Last Dividend.
For explanation of column headings, &c., see notes at the head of first page of tables.								
<i>Memphis &amp; 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 Elevated</i> (N. Y. City)—Stock	6½	1878	1,000	6,500,000	2½	J. & J.	N.Y., Central Trust Co.	July, 1908
1st mortgage, \$ or £	800	1878	1,000	8,500,000	6 g.	J. & J.	N.Y., Central Trust Co.	Aug. 1, 1879
<i>Michigan Central</i> —stock	284	1878	1,000	18,738,204	1½	J. & J.	Grand Central, Office.	Oct. 1, 1882
1st mortgage, convertible, sinking fund	284	1878	1,000	1,501,000	8	A. & O.	N. Y., Union Trust Co.	Oct. 1, 1882
1st mortgage, convertible	284	1878	1,000	556,000	8	A. & O.	do do	Oct. 1, 1902
Consolidated mortgage (for \$10,000,000)	284	1872	1,000	8,000,000	7	M. & N.	do do	May 1, 1890
<i>Michigan Air Line</i> mortgage	103	1869	1,000	1,900,000	8	J. & J.	do do	Jan. 1, 1890
<i>Michigan Air Line</i> 1st mort., assumed by M. C.	10	1874	1,000	200,000	8	M. & N.	do do	1890
Equipment bonds	39	1874	1,000	556,000	8	A. & O.	do do	April 1, 1883
<i>Kalamazoo &amp; South Haven</i> , 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
<i>Grand River Valley</i> , 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.	118	1872	100	491,200	2½	J. & J.	do do	July, 1879
<i>Detroit &amp; Bay City</i> 1st mortgage, endorsed.	118	1872	1,000	424,000	8	M. & N.	do do	May 1, 1902-3
do do mortgage (not guar M.C.)	118	1872	1,000	1,906,000	8	M. & N.	do do	1902
<i>Jackson, Lansing &amp; Saginaw</i> 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	236	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 &amp; Northern</i> —1st mortgage	126	1870	50 &c.	2,134,000	7	J. & D.	N.Y., Merch. Exc. N.Bk.	Dec., 1901
<i>Milwaukee, Lake Shore &amp; Western</i> —1st m., gold.	127	1875	1,000	750,000	7	J. & D.	N. Y., S. S. Sands & Co.	June 1, 1895
<i>Mine Hill &amp; Schuylkill Haven</i> —stock	140	1877	50	3,969,600	3½	J. & J.	Philadelphia, P. & R. Co.	July 17, 1879
<i>Minneapolis &amp; St. L.</i> —1st M., Min. to Sioux C. June.	27	1877	1,000	455,000	7 g.	J. & J.	N.Y., Continental N.Bk.	Jan. 1, 1907
1st mortgage, Sioux City June. 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 &amp; Tennessee</i> —1st mortgage, series "A"	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 &amp; Texas</i> —stock	786	1878	100	21,405,000	6 g.	J. & J.	N. Y., Union Trust Co.	Jan., 1899
1st m., gold, sink. fund, on road and land (U.P.S. Br)	182	1868	1,000	2,433,000	7 g.	J. & D.	do do	June, 1903
1st mortgage, gold (Tebo. & Neosho)	100	1870	1,000	349,000	7 g.	Various	do do	1904-1906
Consolidated mortgage, gold, on road and land	786	1871-3	1,000	14,752,000	6 g.	A. & O.	do do	April 19, 1911
2d mortgage, income, (for \$10,000,000)	786	1876	500 &c.	6,068,600	7 g.	M. & N.	do do	May 1, 1906
Booneville Bridge bonds, gold, guar.	70	1873	1,000	1,000,000	7 g.	M. & N.	do do	May, 1890
Hannibal & Central Missouri, 1st mortgage	299	1870	1,000	800,000	7 g.	M. & N.	do do	May, 1890
<i>Missouri Pacific</i> —Stock	283	1868	100	800,000	6 g.	F. & A.	N. Y., Company's Office.	Aug., 1888
1st mortgage, gold	283	1871	1,000	7,000,000	7	J. & J.	do do	July, 1891
2d mortgage (sinking fund \$50,000 per annum)	283	1871	1,000	2,600,000	8	M. & N.	do do	May 1, 1892
Real estate (depot) bonds	283	1872	500 &c.	800,000	7	mont'ly	St. Louis.	Feb., 1885
Debt to St. Louis County (no bonds)	299	1876	1,000	700,000	7	M. & N.	N. Y., Company's Office.	Oct. 1, 1893
3d mortgage	15½	1873	1,000	4,500,000	6 g.	A. & O.	New York.	Jan., 1889
Carondelet Branch, 1st mortgage	85	1869	1,000	250,000	8	J. & J.	N. Y., Nat. City Bank.	Aug. 12, 1879
<i>Mobile &amp; Girard</i> —2d mort., end. by Cent. Ga. RR.	186	1877	100	300,000	4	.....	N. Y., Drexel, M. & Co.	1901
3d mort. bonds issued to Central R. R. Ga.	505	1877	100	800,000	2½	.....	.....	Dec. 1, 1927
<i>Mobile &amp; Montgomery</i> —Stock, (Authorized \$3,022,517.)	186	1871	100	2,794,800	7 g.	J. & J.	New York and London.	1901
<i>Mobile &amp; Ohio</i> —Stock	505	1879	1,000	5,320,600	6 g.	J. & D.	Mobile and New York.	Dec. 1, 1927
Tennessee subs., 1st mortgage, sterling	.....	1879	1,000	1,668,000	7	.....	.....	.....
New mortgage, gold	.....	1879	1,000	7,000,000	7	.....	.....	.....
1st pref. inc. and s. f. debentures (for \$5,500,000)	.....	.....	.....	(?)	7	.....	.....	.....
2d do do do (for 2,000,000)	.....	.....	.....	(?)	7	.....	.....	.....
3d do do do (for 600,000)	.....	.....	.....	(?)	7	.....	.....	.....
4th do do do (for 900,000)	.....	.....	.....	(?)	7	.....	.....	.....
<i>Montclair &amp; G. Lake</i> —1st mort. (\$700,000)	40	1875	100 &c.	700,000	7	F. & A.	New York, Co.'s Office.	.....
2d mort. (issued for old firsts)	23	1870	100 &c.	1,800,000	7	M. & S.	do do	.....
<i>Monticello &amp; Port Jervis</i> —1st mortgage	137	1870	1,000	500,000	7 g.	Q-J	N. Y., Union Trust Co.	1890
<i>Morris &amp; Essex</i> —stock	84	1864	250	15,000,000	3½	J. & J.	N. Y., Del. Lack & W.	July 1, 1879
1st mortgage, sinking fund	84	1866	500 &c.	5,000,000	7	M. & N.	do do	May 1, 1914
2d mortgage	84	1866	500 &c.	3,000,000	7	F. & A.	do do	Aug. 1, 1891
Convertible bonds	.....	1871	1,000	284,000	7	J. & J.	do do	Jan. 1, 1900
Construction bonds	.....	1871	1,000	573,000	7	F. & A.	do do	Aug. 1, 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 &amp; St. Louis</i> —stock	345	1871	25	6,575,295	1½	A. & O.	New York & Nashville.	Apl. 1, 1879
Bonds to U. S. government, 2d mort.	.....	1871	.....	1,000,000	4	.....	N. Y., V. K. Stevenson.	1881 and '91
Bonds endorsed by Tenn.	.....	1871	.....	940,000	6	J. & J.	do do	.....
New 1st mort. (for \$6,800,000) coup.	340	1873	1,000	4,860,000	7	J. & J.	N. Y., Metrop. Nat. Bk.	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 &amp; Decatur</i> —Stock, guar'd 6 p. c. by L. & N.	122	1870	1,000	1,512,000	3	J. & D.	do do	June, 1879
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 &amp; Lowell</i> —Stock	54	1873	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</i> —Stock	57	1877	100	2,000,000	5	J. & J.	Bridgeport, Conn.	July 15, 1879
<i>Nebraska</i> —Consol. mort., guar.	133	1877	1,000	1,836,000	7	A. & O.	Boston.	Oct. 1, 1896
<i>Nesquehoning Valley</i> —Stock	16½	1877	50	1,300,000	3½	M. & S.	Philadelphia, Co.'s office	Mar. 1, 1879
<i>Newark, Somerset &amp; Straitsv., O.</i> —1st mortgage	44	1869	500 &c.	800,000	7 g.	M. & N.	N. Y., Union Trust Co.	Nov. 1, 1889
<i>Newcastle &amp; Beaver Valley</i> —Stock	15	1877	50	605,000	(?)	Q-J	Newcastle, Penn.	July, 1879

*Memphis & Little Rock*.—Sold April 28, 1877, and reorganized. Gross earnings, 1877, \$492,107; expenses, reconstruction, &c., \$497,637. The land grant is about 1,000,000 acres. The general mortgage pays 8 per cent after 1882.

*Metropolitan* (N. Y. City).—This is the elevated road formerly known as the "Gilbert." Is leased to Manhattan Railway Co. with guarantee of 10 per cent dividends. (V. 27, p. 143; 627: V. 28, p. 42, 112, 233, 327, 526, 553, 579; V. 29, p. 42.)

*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., \$2,564,855. The Jackson, Lansing & Sag. debt is assumed by Mich. Cent., which also pays \$70,000 per year on the stock, one-third of which it owns; the proceeds of J. L. & S. lands go to pay bonds. (V. 26, p. 519.) Interest was passed on the Detroit & Bay City bonds, not guaranteed, Nov., 1875. D. & B. C. net earnings in 1878 were \$34,995. (V. 26, p. 417, 574, 653; V. 27, p. 645; V. 28 p. 473, 591.)

*Milwaukee & Northern*.—Two coupons were paid in stock, but cash payment was resumed in July, 1876. It is leased to Wisconsin Central. (V. 25, 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, 337.)

*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 1,400, 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, \$378,780; net, \$175,934, against \$212,768 in 1876-7. The debt is consolidated as above. Floating debt

Sept. 20, 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 \$1,045,664 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. Lease to Chic. Burl. & Quincy is talked of. (V. 27, p. 426, 514, 603, 653; V. 28, p. 145, 173, 298; V. 29, p. 119, 170.)

*Missouri Pacific*.—Gross earnings in 1877, \$3,934,442; operating expenses, \$2,321,355; net \$1,663,086. Reorganized after the sale of the road under 2d 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. 41; V. 27, p. 68; V. 28, 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, 1875, \$680,163; net, \$258,390. (V. 26, p. 418; V. 28, p. 327.)

*Mobile & Ohio*.—Securities as above issued under adjustment (see V. 29, p. 120). Gross earnings year ending August 1, 1878, \$2,098,540; net, over all expenses, \$376,321. (V. 26, p. 166, 256, 344, 496, 653; V. 27, p. 33, 487; V. 29, p. 41, 120.)

*Montclair & Greenwood Lake*.—Re-organization of old Montclair road sold in foreclosure. Road sold again Oct. 12, 1874. (V. 25, p. 67, 603, 625, 653; V. 27, p. 16, 68, 95, 172, 192, 223, 252, 303, 357, 383, 433, 462, 549, 63, 612.)

*Monticello & Port Jervis*.—Defaulted in 1873. Sold July 7, 1875. (V. 20, p. 355, 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, \$782,328. (V. 26, p. 191; V. 23, p. 451.)

*Nash., Chatt. & St. L.*—Gross earnings of 1878 9, \$1,736,723; expenses, \$1,021,588; net earnings, \$715,135. The following payments were made in addition to the operating expenses:

Interest on bonded debt	\$464,630
Interest on floating debt	13,384
Interest on cost of Tenn. & Pacific RR.	10,826
Difference in cost of steel rail	26,827
Extra ties used with steel rail	6,033
Two dividends paid	164,161
Taxes in Tennessee	22,079

Total.....\$708,015  
The debt to United States and bonds endorsed by Tennessee are secured by deposit of 1st mort. bonds. (V. 26, p. 623; V. 27, p. 146, 275; V. 28, p. 551.)

*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 now of 7 per cent dividend on the capital stock. (V. 29, p. 18.)

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

*New Castle & Beaver Valley*.—Leased to Pitts-burgh, Fort Wayne & Chicago, and lease transferred to Penn. Company. In 1873 paid 24 per cent dividends.

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

DESCRIPTION.	Miles of Road.	Date of Bonds.	Size, or Par Value.	Amount Outstanding.	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
					Rate per Cent.	When Payable.	Where Payable, and by Whom.	
For explanation of column headings, &c., see notes at the head of first page of tables.								Stocks—Last Dividend.
New Haven & Derby—1st & 2d mortgages.	13	68&70	\$500&c.	\$525,000	7	Various	N. Haven, E.S. Scranton	1898 to 1900
New Haven & Northamp. (canal RR.)—Stock.	100		100	2,460,000	3		New Haven.	Oct., 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 Gs. '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	114	Q.—J.	New London, Office.	July 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.	July 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		1854	500 &c.	74,500	6	M. & N.	do	May 1, 1883
Bonds railroad stock		1853	1,000	592,000	6	M. & N.	do	May 1, 1883
Bonds real estate			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-	840	1873	1,000	18,465,000	7	J. & J.	do	Jan. 1, 1903
{ \$2,000,000 } tered.	840	1873	1,000	9,733,333	6 g.	J. & J.	do	Jan. 1, 1903
N. Y. City Elevated—Stock.			100	6,500,000	2 1/2	Q.—J.	London.	July 10, 1879
1st mortgage, \$ or £.	15	1876	1,000	8,500,000	7 or 6 g.	J. & J.	New York.	Jan. 1, 1906
New York & Harlem—Common stock.	132		50	7,500,000	4	J. & J.	N. Y., Gr. Central Depot.	July 1, 1879
Preferred stock.			50	1,550,000	4	J. & J.	do	July 1, 1879
Consol. mort., coup. or reg., (for \$12,000,000)	132	1872	1,000	10,500,000	7	M. & N.	do	May, 1900
Sinking fund.		1861	500 &c.	107,704	7	J. & J.	do	Jan. 1, 1881
N. Y. Lake Erie & West—Stock, common.			100	78,000,000				
Preferred stock.			100	8,536,900				
1st mortgage (extended in 1867 to 1897).		1847	1,000	2,483,000	7	M. & N.	N. Y., Co.'s office.	May 1, 1897
2d mortgage, convertible (extended to 1879).		1849	1,000	2,174,000	7	M. & S.	do	Sept. 1, 1879
3d mortgage.		1853	1,000	4,852,000	7	M. & S.	do	Mar. 1, 1883
4th mortgage, convertible.		1857	1,000	2,937,000	7	A. & O.	do	Oct. 1, 1880
5th mortgage, convertible.		1858	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	(?)	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 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		928,000	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	4	J. & J.	N. Y., Grand Cen. Depot.	July 1, 1879
Harlem & Portchester, 1st mortgage guaranteed.	12 1/4	1873		2,000,000	6 & 7			1903
N. Y. & Oswego Midland—1st mortgage, gold.	334	1869	100 &c.	8,000,000	7 g.	J. & J.	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.	Aug. 11, 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	4,527,150	1 1/2	Q.—F.	Philadelphia Office.	Aug. 27, 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.	82 1/2		100	3,068,400	2 1/2	J. & D.	Boston, Office.	June 2, 1879
Northern of New Jersey—Stock.	21			1,000,000	2 1/2			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.	560		100	43,800,000				
Mortgage and land grant bonds, Missouri Div.	205	1879		2,000,000	6			
Mortgage bonds, Pend d'Oreille div.	209	1879		2,000,000	6			

New Haven & Derby—Net earnings 1876-7, \$46,477. New Haven city guarantees the \$225,000 2d m. bonds. New Haven & Northampton.—Gross earnings, 1877-8, \$518,199; 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, 554.)

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 Mar. 31, for \$752,101, to bondholders. Leased to Central of N. J. (V. 28, p. 146, 173, 32; V. 29, p. 121.)

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, \$390,655; and less extraordinary expenses, \$158,450. (V. 26, p. 341, 392, 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 Earnings.	Net Income.	Funded Debt.	Cost of R'd
1877-8.	\$39,910,555	\$12,774,578	\$40,433,283	\$99,894,095
1876-7.	26,579,085	11,632,924	40,335,445	99,142,408
1875-6.	23,046,588	11,922,417	40,401,263	97,822,811
1874-5.	19,027,218	11,765,111	40,003,667	96,355,774
V. 26, p. 315, 575; V. 27, p. 357, 652, 677.)				

N. Y. City Elevated.—Leased to Manhattan El. RR., with guaranty of 10 per cent yearly on stock. Bonds are payable after 1897 at 105. General statement V. 27, p. 289. (V. 26, p. 653; V. 27, p. 280, 400, 492; V. 28, p. 332, 526, 151, 579.)

New York & Harlem.—Leased to N. Y. Central at 8 p. ct. per annum (payable J. & J.) on stock, and interest on bonds. The Fourth Ave. 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 21, 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. 30, 1878, net income applicable to interest was \$3,507,345. The interest charges each fiscal year will be: 1878-9, \$2,050,084; 1879-80, \$3,981,878; 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.
1877-8.	\$15,644,980	\$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, 303, 358, 383, 409, 514, 539, 628, 649, 678; V. 28, p. 17, 67, 302, 352, 401, 477, 579, 630; V. 29, p. 18, 147, 171, 197.)			

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. 251, 428; V. 29, p. 17, 42, 147.)

New York New Haven & Hartford.—Net income over int. and all charges, 1877-8, \$1,534,489. (V. 25, p. 640; V. 26, p. 290; V. 27, p. 537; V. 28, p. 40.)

New York & Oswego Midland.—Foreclosure sale postponed again to Sept. 26, 1879. Receivers' certificates have been issued to amount of \$1,352,555. The plan of settlement was 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, 580, 625; V. 29, p. 147.)

New York, Providence & Boston.—Annual report for fiscal year ending Sept. 1, 1878, showed net earnings \$298,115, against \$358,957 in 1876-7. (V. 25, p. 591; V. 27, p. 323, 626.)

North Carolina.—Leased September, 1871, to Richmond & Danville Railroad at \$260,000 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; V. 29, p. 96.)

Northeastern, S. C.—Gross earnings in 1877-8, \$263,344; net, \$162,500. (V. 25, p. 617; V. 27, p. 650.)

North Pennsylvania.—Leased to Phila. & Reading for 990 years. (See terms, V. 28, p. 625.) Lessees pay int. and 6 p. c. on stock, 1879-81; 7 p. c. 1881-3; and 8 p. c. afterwards. Net receipts 1877-8, \$573,061. (V. 28, p. 503, 625.)

Northern Central.—The annual report for 1878 shows gross earnings, \$3,723,456; expenses, \$2,044,497; net, \$1,678,959. The total net income in 1878 was \$1,510,481, of which \$1,455,585 was paid for interest and rentals, leaving a balance of \$54,896. Under the general mortgage of 1876, \$1,000,000 more may be issued, as series "C." (V. 28, p. 314; V. 28, p. 220.)

Northern, N. Hampshire.—Net income fiscal year 1878-9 was \$107,372. (V. 26, p. 546; V. 23, p. 552.)

Northern of N. Jersey.—Operated by Erie at 35 per cent of gross earnings. Gross earnings in 1877 were \$239,458; in 1878 \$224,719. 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 \$29,526,600. Bonds issued in 1879, see V. 29, p. 121. (V. 26, p. 18, 415, 549; V. 27, p. 173, 200, 352, 355, 514, 628, 653; V. 28, p. 87, 146, 203, 554; V. 29, p. 67, 121.)

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	Rate per Cent.	When Payable	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.								
Norwich & Worcester—Stock.	66	1877	\$100	\$2,604,400	5	J. & J.	New England Trust Co.	July 9, 1879
New bonds, coupon.	122	1877	1,000	400,000	6	M. & S.	Boston, N. E. Trust Co.	March 1, 1897
Ogdensburg & Lake Champlain—Stock.	122	1877	100	3,077,000	2	J. & J.	Boston, Office.	July 10, 1876
Preferred stock.	122	1870	100	2,000,000	4	A. & O.	do	Apr. 1, 1878
Sinking fund bonds.	118	1877	1,000	392,000	8	M. & S.	do	Mar., 1890
Mortgage bonds for \$600,000 (sinking fund).	393	1877	100	538,000	6	J. & J.	do	1897
Ohio & Mississippi—Stock, common.	393	1877	100	20,000,000	3½	M. & S.	New York, Office.	Mar. 1, 1875
Preferred stock (7 p. c. yearly, cumulative)	393	1862	1,000	4,030,000	7	A. & O.	do	April 1, 1882
Income and funded debt bonds.	393	1868	1,000	174,000	7	J. & J.	do	Jan. 1, 1898
1st consolidated mort. (\$3,478,000 are s. f.)	393	1868	1,000	6,545,850	7	J. & J.	do	Jan. 1, 1898
Consolidated mortgage, sterling.	393	1871	1,000	112,000	6 g.	A. & O.	London.	Jan. 1, 1898
2d consolidated sinking fund mortgage.	393	1873	1,000	3,864,000	7	M. & N.	New York, Office.	April, 1911
Debenture sinking fund bonds (for \$1,000,000).	228	1874	1,000	140,000	7	J. & J.	do	May 1, 1883
Spring Div. (Sp. & Ill. SE.) 1st M. (for \$3,000,000).	269	1877	1,000	1,915,000	6	1st	coup. due Nov., '77	Nov. 1, 1905
Old Colony—Stock.	269	1871	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	1,000	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.	35	1866	1,000	200,000	7	F. & A.	do	Feb., 1891
Oswego & Syracuse—Stock, 9 per cent guar.	35	58 & 64	50	1,320,400	4½	F. & A.	N. Y., Del., L. & W. RR.	Aug., 1879
Mortgage bonds.	35	1876	500 &c.	124,000	7	M. & N.	do	1880 & 1885
Consol. mortgage (guar. D. L. & W.).	186	1877	1,000	338,000	7	M. & S.	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	Feb. 1, 1897
Panama—Stock.	47	1867	100	7,000,000	3	Q.—J.	New York, Office.	Aug. 1, 1879
General mortgage, sterling, (£1,000,000).	47	1873	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	1870	50	68,870,200	2	M. & N.	Philadelphia, Office.	May 29, 1879
1st mortgage.	355	1870	1,000	4,970,000	6	J. & J.	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	
Staten (pay'tle in annual inst'm'ts of \$460,000).	1873	1,000	4,337,823	5	A. & O.	Philadelphia.	Annually.	
Consol. M., coup. J. & D., & reg. Q.—M. (s. f. 1 p. c.)	1875	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	3	A. & O.	Pittsburgh, Co.'s Office.	Oct., 1873	
Preferred stock.	.....	50	8,000,000	6	Q.—J.	Philadelphia.	Demand.	
Judgment bonds (held by Pennsylvania RR.)	1877	1,000	7,000,000	6	Q.—J.	do	July 5, 1907	
Reg. bonds, secured by P. Ft. W. & C. special stock	1877	1,000	3,200,000	6	F. & A.	Philadelphia, Office.	July 1, 1903	
Pennsylvania & Delaware—1st mortgage.	39	1873	1,000	1,083,000	7	J. & D.	Phila., B'k N. America.	June 1, 1896
Pennsylvania & New York—1st mort., guar.	105	1866	1,000	1,500,000	7	J. & D.	do	June, 1906
1st mortgage, guaranteed.	105	1866	1,000	1,500,000	7	F. & A.	N. Y., Chic., R. I. & Pac.	Feb., 1879
Peoria & Bureau Valley—Stock.	46	1864	100	1,200,000	4	J. & J.	N. Y., Imp. & Trad. B'k.	July 1, 1894
Peoria, Pekin & Jacksonville—1st mortgage.	83	1870	1,000	1,000,000	7	A. & O.	do	Oct. 1, 1900
2d mortgage.	83	1867	100	799,600	6	A. & O.	Phila., 227 S. 4th st.	Apr. 1, 1887
Perkiomen—1st mortgage.	38	1873	1,000	1,125,000	6 g.	J. & D.	do	June 1, 1913
Consol. mort., gold, guar. P. & R., (sink. fund)	82	1877	100	1,324,200	3	J. & J.	do	Jan., 1872
Petersburg—Stock.	82	1877	100	500,000	8	J. & J.	N. Y., Lancaster, B. & Co.	Jan., 1879-98
1st mort. bonds (payable \$25,000 yearly)	82	1877	100 &c.	300,000	8	J. & J.	do	1902
2d mortgage.	36	1859	100 &c.	800,000	7	J. & J.	Philadelphia, Office.	Jan., 1879
Philadelphia & Balt. Central—1st mort. (Pa.)	36	1869	100 &c.	400,000	7	J. & J.	do	Jan., 1900
2d mortgage (Pa.)	10	1866	100 &c.	300,000	6	J. & J.	do	Oct., 1891
1st mortgage (Md.)	287	1869	50	6,053,700	4	J. & J.	Philadelphia, Pa. RR.	Oct. 1, 1897
Philadelphia & Erie—Stock, common.	287	1861	1,000	2,400,000	7	A. & O.	do	March 31, 1881
Preferred stock.	287	1861	1,000	976,000	6 & 6 g.	J. & J.	Phila., Pa. Life & T. Co.	July 1, 1888
1st mort., Sunbury & E. (extended 20 years in '77).	287	1863	1,000	5,000,000	7	J. & J.	do	July, 1920
1st mortgage (\$3,000,000 are sterling)	287	1869	1,000	3,000,000	2½	Q.—J.	Philadelphia & London.	Jan. 25, 1876
2d mortgage.	287	1869	1,000	8,680,000	3½	Q.—J.	Philadelphia, Office.	July 25, 1876
2d mort., gold (for \$20,000,000), guar by Pa. R.	779	1843-9	1,000	1,551,800	6	J. & J.	do	July, 1880
Philadelphia & Reading—Stock, common.	779	1843	1,000	1,510,500	6	J. & J.	do	July, 1886
Preferred stock.	779	1836	100 &c.	79,000	5 g.	J. & J.	London.	July, 1880
Mortgage loans inconvertible.	779	1843	2500	182,400	6	J. & J.	do	July, 1880
Loan mortgage, convertible.	779	1843	2500	967,200	7	J. & J.	do	July 1, 1882
do do sterling.	779	1867	1,000	134,400	6	J. & J.	Philadelphia, Office.	July 1, 1893
do do do.	779	1868	100 &c.	1,135,300	7	A. & O.	do	Oct. 1, 1893
Loan mortgage.	779	1863	1,000	2,700,000	7	J. & D.	do	June, 1911
Consolidated mort., dollar loan, coupon or reg.	779	1871	1,000	10,649,000	6 g.	J. & D.	Philadelphia & London.	June, 1911
do do gold, \$ or £, coup.	779	1871	1,000	6,999,000	6 g.	J. & D.	Philadelphia, Office.	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, \$666,883; net income, \$276,567. (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; 200, 333; V. 28, p. 277, 526; V. 29, p. 16.)

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, 231, 304, 384, 437, 462, 487, 514, 539, 628; V. 28, p. 120, 144, 200, 253, 275, 323, 402, 423, 526, 554, 580, 649; V. 29, p. 67.)

Old Colony.—Net income over operating expenses and interest, \$403,428 in 1877-8, against \$407,435 in 1877-7. 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, \$643,119; net, \$237,665. (V. 26, p. 346; V. 27, p. 358, 437.)

Oswego & Rome.—Operated by the Rome, Watertown & Ogdensburg at 8 per cent on \$30,000 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 1878-9, \$45,807. (V. 26, p. 573; V. 23, p. 402, 623.)

Panama.—Gross earnings, 1878, \$211,859; net,

\$1,079,623. Sinking fund, \$731,945. (V. 26, p. 217, 341, 625, 653; V. 28, p. 376, 402, 580.)

Paris & Danville.—Of these bonds, \$450,000 were given for coal mines at Danville, which are covered (1,230 acres) by the mortgage. Sold in foreclosure June 19, 1879. (V. 28, p. 592; V. 27, p. 358, 437, 629, 633; V. 23, p. 97, 121, 625; V. 29, p. 119.)

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 \$86,670,510. 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	10,144,417
1876	36,891,060	12,834,385

(V. 26, p. 18, 95, 166, 217, 234, 245, 277, 313, 420, 519; V. 27, p. 42, 57, 300, 304, 332, 334, 437, 487, 514, 567, 678; V. 28, p. 97, 224, 249, 323, 423, 526, 649; V. 29, p. 91, 146, 62, 197.)

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 \$1,515,516, and advances to railroads charged off \$173,014, leaving \$778,471 profit. The registered bonds are secured by deposit of \$4,000,000 of Pitts.

Fort Wayne & Chic. special stock. (V. 23, p. 261; V. 28, p. 530; V. 23, p. 118.)

Pennsylvania & Delaware.—Sold in foreclosure Aug. 12, 1879. (V. 23, p. 162.)

Pennsylvania & New York.—Operated in close connection with the Lehigh Valley. Net earnings 1875-6, \$608,103. 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. (V. 28, p. 554; V. 29, p. 68.)

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, 653.)

Philadelphia & Baltimore Central.—Operated for some time past in Pennsylvania by trustees of first mortgage bondholders. Net earnings 1878, \$36,849. Phil., Wil. & Balt. largely interested. (V. 23, p. 526.)

Philadelphia & Erie.—Leased February, 1882, for 999 years to Penn. Railroad, but without any guarantee of bonds. Gross earnings 1878, \$2,921,060; net earnings, \$876,111. Net deficit after paying interest, &c., \$455,056. (V. 26, p. 166, 241; V. 28, p. 252.)

Philadelphia & Reading.—The report for 1877-8, is given at length in V. 28, p. 66. 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

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.	Stocks—Last Dividend.	
For explanation of column headings, &c., see notes at the head of first page of tables.									
<b>Philadelphia &amp; Reading—(Continued)—</b>									
Debenture 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	
Debenture 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 debentures, guaranteed	....	1872	....	1,731,000	7	M. & S.	Philadelphia, Office.	1892	
<b>Philadelphia &amp; Trenton—Stock.</b>	26	....	100	1,259,100	2½	Q.—J.	Philadelphia, Office.	July 10, 1879	
<b>Philadelphia, Germantown &amp; Norristown—Stock.</b>	34	....	50	2,231,900	3	Q.—M.	Phila., Treasurer of Co.	June 3, 1879	
<b>Philadelphia, Wilmington &amp; Baltimore—Stock.</b>	112	....	50	11,561,250	4	J. & J.	Philadelphia & Boston.	July 1, 1879	
1st mortgage, convertible	95	1858	500	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	
<b>Pittsb. &amp; Connellsville.—1st mortgage.</b>	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	
<b>Pitts., C. &amp; St. L.—1st m., cons. (for \$10,000,000)</b>	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	M'thly	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	
<b>Pittsburg, Ft. Wayne &amp; Chicago—Stock, guar.</b>	468	....	100	19,714,285	1¾	Q.—J.	N. Y., Winslow, L. & Co.	July 8, 1879	
Special improvement stock, guaranteed	468	1871	100	6,329,300	1¾	Q.—J.	do do	July 1, 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	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	
<b>Pittsburg &amp; Lake Erie—1st mortg. (for \$2,000,000)</b>									
<b>Pittsb. Titusville &amp; Buff.—1st mort. (W. &amp; F.R.R.)</b>	50	1865	1,000	1,500,000	7	F. & A.	Philadelphia, Office.	Feb. 1, 1896	
1st mortgage (Oil Creek RR.)	38	1862	1,000	580,000	7	A. & O.	do do	Apr. 1, 1882	
1st mortgage (Un. & Titusville RR.)	25	1870	500 &c.	500,000	7	J. & J.	do do	July 1, 1890	
New mortgage (Pitts. T. & B.)	....	1876	100 &c.	1,155,000	7	F. & A.	do do	Feb. 1, 1896	
Funding income bonds (P. T. & B.)	120	1876	100 &c.	315,933	7	F. & A.	do do	Feb. 1, 1896	
<b>Pittsb., Va. &amp; Charleston—1st mortgage, gold.</b>	30	....	1,000	1,583,000	7 g.	A. & O.	Philadelphia.	April 1, 1902	
<b>Portland &amp; Ogdensburg.—1st mort., E. D., gold</b>	90	1870	....	800,000	6 g.	J. & J.	Boston, First Nat. Bank	Jan., 1900	
New mortgage (for \$3,300,000)	....	1871	....	1,577,960	6 g.	M. & N.	do do	Nov., 1901	
1st mortgage, Vermont Div., gold	80	1871	100 &c.	2,300,000	6 g.	M. & N.	New York and Boston.	May, 1891	
<b>Portl. &amp; Rochester—1st mort., s. f. (Portl. loan) "A"</b>	52½	1867-9	500 &c.	700,000	6	J. & J.	Boston, Columbian B'k.	July 1, 1887	
1st mortgage, equal lien	52½	1870	500 &c.	350,000	7	A. & O.	do do	Oct. 1, 1887	
2d do (Portland loan) sinking fund, "B"	52½	1871	500 &c.	450,000	6	Various	do do	Sept. 1, 1891	
<b>Portland, Saco &amp; Portsmouth—Stock.</b>	52	....	100	1,500,000	3	J. & J.	Boston, Office.	July 1, 1879	
1st mortgage, gold	52	1876	....	500,000	6 g.	....	do do	....	
<b>Port Royal (S. C.)—1st mortgage, convertible, gold.</b>	111½	1869	1,000	2,500,000	7 g.	M. & N.	New York and London.	Nov. 1, 1889	
<b>Portsmouth, Gt. Falls &amp; Conway—Stock.</b>	71	....	100	770,000	3	J. & J.	Bost., Eastern RR. Co.	July 15, 1873	
Bonds (not mort.) guaranteed by Eastern RR.	71	1877	500 &c.	486,000	4½	J. & D.	do do	Dec. 1, 1937	
<b>Providence &amp; Worcester—Stock.</b>	67	....	100	2,000,000	2½	J. & J.	Providence, Office.	July 1, 1879	
First mortgage bonds	44	1870	1,000	500,000	6	J. & J.	do do	July 1, 1880	
New bonds	....	1877	....	650,000	6	....	do do	1897	
<b>Raleigh &amp; Gaston—1st mortgage.</b>	97	1873	....	658,000	7	....	....	Jan., 1898	
<b>Reading &amp; Columbia—1st mortgage, coupon.</b>	39	1862	100 &c.	650,000	7	M. & S.	N. Y., Union Nat. Bank.	Mch. 1, 1882	
2d mortgage, coupon	39	1864	1,000	350,000	7	J. & D.	Columbia, First Nat. B'k	June, 1884	
<b>Reading &amp; Lehigh—1st mortgage (Berks Co. RR.)</b>	41	....	....	1,500,000	....	....	....	Nov., 1902	
<b>Rensselaer &amp; Saratoga—Stock.</b>	181	....	100	7,000,000	4	J. & J.	N. Y., Nat. B'k Com'ree.	Jan. 2, 1879	
1st mortgage, consolidated (for \$2,000,000)	79	1871	1,000	1,925,000	7	M. & N.	N. Y., Del. & H. Canal Co.	Nov., 1921	
<b>Richmond &amp; Danville—Stock.</b>	199	....	100	4,000,000	....	....	....	....	
State sinking fund loan	....	....	....	508,486	6	J. & J.	Richmond, Office.	1880	
Bonds, guaranteed by State	10	....	....	111,700	6	J. & J.	do do	Jan. 1, 1875	
3d mortgage, consolidated, coupon or registered	....	1867	1,000	1,767,500	6	M. & N.	N. Y., City Nat. Bank.	1878 to '90	
New general mort., gold (for \$6,000,000)	142	1874	....	1,728,000	6 g.	....	do do	....	
Piedmont branch, 1st mortgage	49	....	....	500,000	8	....	....	1888	
Northwestern, N. C., 1st mort., guar.	29	1873	....	500,000	6-70	A. & O.	New York or Richmond	....	
<b>Rich'd, Fredericksburg &amp; Potomac—Bonds, ster.</b>	....	....	....	67,778	6 g.	J. & J.	London.	1875	
Dollar loan	....	....	....	299,917	6 & 7	Various	Richmond, Office.	1875	
Coupon bonds of 1881	....	....	....	450,000	8	J. & J.	do do	1881-'90	
<b>Richmond &amp; Petersburg—Stock.</b>	....	....	100	1,008,600	2	J. & J.	Richmond, Office.	Jan. 6, 1879	
1st mortgage, coupon	25	1870	1,000	175,000	8	A. & O.	do do	1880 to '86	
New mortgage	....	1875	....	31,000	7	M. & N.	do do	May 1, 1915	

into income mortgage bonds. (See V. 24, p. 299. Bonds due 1880 will be extended 30 years, on payment of 1 per cent premium. A comparison of statistics for three years is as follows:

	1875-6.	1876-7.	1877-78.
Gross earnings...	\$12,227,511	\$14,499,910	\$11,539,593
Op. expenses.....	8,510,350	7,751,693	7,319,266
Net earnings.....	\$3,717,161	\$4,391,217	\$4,220,27

(V. 26, p. 65; 84, 166; 217, 316, 393, 445, 496, 575, 658; V. 27, p. 122, 224, 232, 437, 540, 669; V. 28, p. 66; 113, 328, 423, 527, 580, 625; V. 29, p. 18, 121.)

**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, \$1,095,103, 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., \$31,383. Loss on leased lines, &c., \$511,141; net deficit, \$139,757. (V. 26, p. 200, 445, 496, 523; V. 27, p. 97, 200, 304, 409, 567, 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 leased again by Pennsylvania Company. Special Impr. stock 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 \$2,565,583. (V. 26, p. 523; V. 23, p. 377, 598.)

**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, \$181,562. (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, \$34,640; 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, \$149,157; expenses, \$118,816. (V. 25, p. 333; V. 28, p. 41, 625; V. 29, p. 42.)

**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; V. 28, p. 580.)

**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. 95, 496, 654; V. 28, p. 555.)

**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, \$668,241. 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. To be sold again Sept. 23, 1879. (V. 26, p. 266; V. 28, p. 600.)

**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. & Aug. (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.)

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

DESCRIPTION.	Miles of Road.	Date of Bonds	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.				Bonds—Principal, When Due.
For explanation of column headings, &c., see notes at the head of first page of tables.					Rate per Cent.	When Payable	Where Payable, and by Whom.	Stocks—Last Dividend.	
<i>Rochester &amp; State Line</i> .—1st mortgage.....	109	1878	\$1,000	\$2,180,000	7	J. & J.	New York.	July 1, 1902	
<i>Rome, Watertown &amp; 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	2,480,600					
Preferred stock.....	120		100	4,000,000	3 1/2s	F. & A.	Boston, Treasurer.	Feb. 2, 1875	
General mortgage (8 per cent, now 6).....	120	1872	100 &c.	1,337,100	6	M. & N.	do do	Nov. 1, 1902	
New mortgage in exchange for equipment bonds.....	120	1878	100 &c.	1,105,200	5	F. & A.	do do		
<i>St. Joseph &amp; Western</i> .—1st M. St. Joseph & Pacific.....	115	1876	100 &c.	1,900,000	7	J. & J.	New York.	19—	
<i>Kansas &amp; Nebraska</i> , 1st mortgage.....	115	1876	100 &c.	1,900,000	7	J. & J.	.....	19—	
<i>St. Louis, Alton &amp; 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.	1891	
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.....			1,000	300,000	10	M. & S.	do do	1880	
<i>St. Louis, Iron Mountain &amp; 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 &amp; 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'ree	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. &amp; 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	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	
New mortgage (for \$1,000,000).....									
<i>St. Louis &amp; 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 &amp; 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 &amp; Duluth</i> .—Preferred 7 per cent stock.....	156			5,137,038					
Common stock.....	156			4,056,407					
<i>St. P. Minn'polis &amp; Man.</i> .—1st M., 10m., St. P. to St. A.....	10	1862	1,000	120,000	8	M. & S.	N.Y., J.S. Kennedy & Co.	1881	
2d M., and 1st, St. Paul to Watab.....	76	1862	1,000	366,000	7	J. & J.	do do	1892	
Land grant sinking fund mortgage.....	667	1879	100 &c.	8,000,000	7	J. & J.	New York and London.	1909	
<i>St. Paul &amp; Sioux C.</i> .—Pref. stock, (Div. on \$475,000).....	121		100	2,081,800	2	Q—J.	St. Paul, Office.	.....	
Common stock.....	121			2,400,000	8	J. & J.			
<i>Saginaw Valley &amp; 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 &amp; 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 &amp; 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	Jan. 1, 1889	
<i>Savannah &amp; 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 &amp; 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 &amp; Roanoke</i> .—Stock.....	80		100	1,299,600	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 &amp; 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 &amp; 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 &amp; 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	
<i>Sheboygan &amp; Fond du Lac</i> .—1st mortgage.....	78 1/2	1864	1,000	750,000	7	J. & D.	N. Y., (In default.)	June, 1884	
1st mortgage extension.....	78 1/2	1871		850,000	8	A. & O.	do do	October, 1896	
<i>Shenango &amp; Alleghany</i> .—1st mortgage.....	32	1869	500 &c.	874,500	7	A. & O.	N. Y., N.Bk. of Com'ree.	April 1, 1889	
<i>Shore Line (Conn.)</i> .—Stock.....	50		100	1,000,000	4	J. & J.	N. H., Nat. N. H. Bank.	July 5, 1879	
1st mortgage, construction bonds.....	50	1865	100 &c.	200,000	7	M. & S.	do do	Sept. 1, 1880	
<i>Sioux City &amp; 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	

*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. (V. 2, p. 139.)

*Rome, Watertown & Ogdensburg*.—The last report shows gross earnings in 1878 of \$1,213,766; net, \$350,747, against \$343,36 in 1877. Default was made on coupons consol. bonds April, 1878. (V. 26 p. 334; V. 28, p. 276; V. 29, p. 68.)

*Rutland*.—Five per cent bonds were given in exchange for equipment bonds and 6 per cents for mortgage bonds. (V. 27, p. 121, 253, 384, 567; V. 28, p. 200; V. 29, p. 15.)

*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 \$641,351; operating expenses and rentals, \$50,209. (V. 24, p. 322, 469; V. 26, p. 289; V. 28, p. 351, 625.)

*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, 631. 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, 631; V. 27, p. 17, 140, 437, 454, 483, 603, 673; 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. 44, 173, 302, 325; V. 29, p. 18.)

*St. Louis, Kansas City & Northern*.—To be consolidated with Wabash. (V. 29, p. 141.) Gross earnings in 1878, \$3,321,495; net, \$1,347,500. First mort-

gage on St. Charles Bridge is for \$1,000,000, and is 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; V. 29, p. 19, 42, 121, 147.)

*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. The land grant amounts to some 1,000,000 acres, and on about 30,000 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 1878 gross earnings were \$1,201,651; net, \$603,517, against \$739,136 in 1877. (V. 26, p. 241; V. 28, p. 253, 454, 495, 527, 555; V. 29, p. 145.)

*St. Louis & Southeastern*.—In hands of receiver. Tennessee Div. sold April 9, 1879, and purchased by Louisville & Nashv. RR. Kentucky Div. was sold July 19. Gross earnings of whole line 1877-8, \$1,162,196; net, \$272,553. (V. 26, p. 263, 304; V. 27, p. 229, 498; V. 28, p. 18, 351, 378; V. 29, p. 42, 93.)

*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 \$52,139, leaving a deficit of \$35,565 advanced by the lessee. Decit, 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. Lands unsold, about 1,300,000 acres. Gross earnings, 1878-9, \$139,291; net, \$87,018. (V. 27, p. 147; V. 29, p. 8, 118.)

*St. Paul Minneapolis & Manitoba*.—St. Paul & Pacific First Div. sold in foreclosure in June, 1879, and reorganized. (V. 26, p. 246, 316, 342, 420, 515; V. 27, p. 42, 63, 149, 515, 653; V. 28, p. 200, 454, 495, 555, 580, 616; V. 29, p. 147.)

*St. Paul & Sioux City*.—This company has about 550,000 acres of land unsold. (V. 25, 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; V. 29, p. 96.)

*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 \$125,877. (V. 27, p. 653; V. 28, p. 525.)

*Seaboard & Roanoke*.—Net earnings year ending March 1, 1879, \$188,355. Of the stock, \$200,000 is guaranteed.

*Selma & Gulf*.—To be sold in foreclosure Sept. 23. (V. 25, p. 335, 593; V. 27, p. 304; V. 29, p. 162.)

*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.

*Sheboygan & Fond du Lac*.—Defaulted 1873. Gross earnings, 1877, \$100,011; 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, \$342,874, net \$49,869; gross earnings, 1877-8, \$317,978; net profit to lessee, \$1,539. (V. 24, p. 63; V. 28, p. 40.)

*Sioux City & Pacific*.—Div. of 3/4 on pref. stock paid April 1, 1879. (V. 27, p. 96, 253, 274.)

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

DESCRIPTION.	Miles of Road.	Date of Bonds	Size, or Par Value.	Amount Outstanding	INTEREST OR DIVIDENDS.			Bonds—Principal, When Due.
For explanation of column headings, &c., see note at head of first page of tables.					Rate per Cent.	When Payable	Where Payable, and by Whom.	Stocks—Last Dividend.
<i>Sioux City &amp; St. Paul</i> —1st mortgage, gold, 1 <sup>st</sup> 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	100	450,000	7 g.	J. & J.	do do	May, 1871
<i>South Carolina</i> —Stock.	242	1868	Various	5,819,275	1	Q.—F.	Charleston, S.W. RR Bk	1878 to '88
1st mortgage, sterling loan.	242	1868	500	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	500	1,206,500	7	A. & O.	do	April, 1891
Domestic bonds (I).	1866	1866	500	1,067,500	7	A. & O.	Charleston.	1880 and 1892
Domestic bonds (K).	1868	1868	100	63,500	6	J. & J.	do	Jan. 1, 1890
<i>So. &amp; No. Alabama</i> —1st M., endorsed by Alabama.	183	1870	1,000	391,000	8 g.	J. & J.	N. Y., Drexel, M. & Co.	Mar. 1, 1887
Sterling mort., s. fund, guar. by L. & N.	183	1873	500 &c.	5,211,810	6 g.	M. & N.	London, Baring Bros.	Aug. 1, 1899
<i>Southern of Long Island</i> —1st mortgage (S. Side).	57	1867	500 &c.	750,000	7	M. & S.	N. Y., Gallatin Nat. B'k	Mar. 1, 1882
<i>Southern Central</i> (N. Y.)—1st mortgage.	114	1869	1,000	1,500,000	7	F. & A.	N. Y., Vermilye & Co.	May 1, 1900
2d mort. gold (\$400,000 end. by Lehigh V. RR.).	114	1872	100 &c.	600,000	7 g.	M. & S.	do do	1888
<i>Southern Iowa &amp; Cedar Rapids</i> —1st mort., gold.	87	1870	1,000	1,500,000	7 g.	M. & N.	N. Y., Company's Office.	April 1, 1905
<i>Southern Minnesota</i> —1st mortgage, construction.	170	1868	1,000	3,332,000	7	J. & J.	N. Y., C. P. Huntington.	Mar. 1, 1900
<i>Southern Pacific</i> (Cal.)—1st mort., gold, land gr.	712	1875	500 &c.	29,300,000	6 g.	A. & O.	do do	June 20, 1879
<i>Southern Pennsylvania</i> —1st mortgage, gold.	24	1875	100	625,000	7 g.	M. & S.	Savannah, Cent. RR. Ga.	1886
<i>Southwestern</i> (Ga.)—Stock, guarant'd 7 per annum	257	1875	100	3,892,300	3 1/2	J. & D.	do do	Jan. 1, 1897
Company bonds, convertible into stock at par.	30	1876	100 &c.	399,000	7	Various	Macon.	1885
<i>Spartanburg &amp; Asheville</i> —1st mortgage, gold.	7 1/2	1865	1,000	400,000	7 g.	J. & J.	Charleston & New York.	January, 1905
<i>Sterling Mountain</i> (N. Y.)—1st mortgage.	30	1875	500 &c.	350,000	5	J. & J.	New York.	August, 1879
<i>Stockton &amp; Copperopolis</i> —1st mort., (guar. by C. P.)	81	1875	100	500,000	2	J. & D.	N. Y., Central Pacific.	June, 1887
<i>Syracuse Binghamton &amp; N. Y.</i> —Stock.	81	1867	1,000	2,004,000	7	J. & D.	N. Y., D. L. & W. RR. Co.	Oct. 1, 1906
2d mortgage (now first).	81	1876	1,000	270,000	7	A. & O.	do do	Aug. 16, 1876
Consol. mortgage (guar. D. L. & W.).	20	1876	50	1,750,000	3	F. & A.	do do	Jan. 1, 1904
<i>Summit Branch</i> (Pa.)—Stock.	20	1876	50	4,125,000	7	J. & J.	Philadelphia & Boston.	Aug. 1, 1879
1st mortgage bonds.	113	1869	1,000	1,000,000	4	J. & J.	Boston, N. Y. & Phila.	July, 1879
<i>Terre Haute &amp; Indianapolis</i> —Stock.	73	1869	1,000	1,988,150	7	A. & O.	N. Y., Farmers L. & T. Co.	1893
1st mortgage.	106	1875	1,000	800,000	7	F. & A.	do do	Aug. 1, 1905
Bonds of 1873 (for \$1,600,000).	444	1875	1,000	800,000	6 g.	M. & S.	New York, Co.'s Office.	March 1, 1905
<i>Texas &amp; N. Orleans</i> of '74—1st mortg. land gr., coup	444	1875	1,000	1,050,000	6 g.	J. & D.	Phila., N. York & London	June 1, 1905
<i>Texas &amp; Pacific</i> —1st mort., gold, coup. (\$8,000 p.m.)	444	1875	1,000	3,552,000	7	July.	do do	Jan. 1, 1915
2d mort., consol., gold, coup. (\$17,000 p. m.).	444	1875	1,000	7,548,000	7	F. & A.	New York & Philad'phia	Feb. 1, 1896
Income and land mort., reg. (7,600,000 acres).	116 1/2	1866	1,000	6,459,000	7	J. & D.	New York, Co.'s office.	Dec. 1, 1894
<i>Toledo, Peoria &amp; Warsaw</i> —1st mortgage (W. Div.).	110 3/4	1864	1,000	1,500,000	7	A. & O.	do do	April 1, 1886
1st mortgage (E. Div.).	116 1/2	1866	1,000	1,600,000	7	M. & N.	do do	May 2, 1910
2d mortgage (W. Div.) convertible.	227	1870	1,000	1,300,000	7	J. & D.	do do	June 1, 1901
Consolidated mortgage (for \$6,200,000).	10	1871	1,000	1,500,000	2	F. & A.	do do	Aug. 1, 1878
1st mortgage (Burlington Div.).	53	1874	1,000	250,000	7	J. & J.	Troy, Company's Office.	1894
<i>Troy &amp; Boston</i> —Stock.	35	1878	500 &c.	1,609,000	7	M. & S.	N. Y., Nat. B'k of Com.	1882
1st mortgage, consolidated.	2 1/8	1878	100	1,384,000	6	Q.—J.	do do	1896 to 1899
Convertible bonds.	1,042	1866-9	1,000	680,000	6 g.	J. & J.	New York and Boston.	July 1, 1879
New mortgage bonds (for \$1,000,000).	1,038	1874	1,000	36,762,300	6	U.S. Treas., at maturity.	do do	1896 to 1899
<i>Troy Union</i> —1st mortgage, guaranteed, Troy City.	1,038	1867-9	1,000	27,231,900	8	M. & S.	U.S. Treas., at maturity.	Nov. 1, 1894
<i>Union Pacific</i> —Stock.	1,038	1871	1,000	27,236,512	7	A. & O.	New York and Boston.	1887
1st mortgage, gold, on road and equipment.	1,038	1867-9	1,000	13,639,000	8 g.	A. & O.	London, L. & S. Fr. Bk.	April, 1896
2d do (government subsidy).	1,038	1871	1,000	6,884,000	6 g.	M. & N.	N. Y., Company's Office.	May 1, 1895
3d do on road (2d on land), sinking fund.	1,038	1867-9	1,000	2,121,000	6	Q.—J.	U.S. Treas., at maturity.	1896, '97, '98
Land grant bonds on 10,764,947 acres.	100	1866	1,000	1,600,000	2 1/2	M. & S.	Phila. and N. Y. Offices.	July 10, 1879
Omaha bridge bds, st'g. (s.f. about \$50,000 yrlly).	100	1866	1,000	20,190,400	6 g.	A. & O.	Philadelphia, Office.	Oct. 1, 1901
<i>Union Pacific, Central Branch</i> —1st mort., gold.	379	1871	1,000	5,669,000	6 g.	M. & S.	do do	Oct. 1, 1894
2d mortgage (government subsidy).	379	1871	1,000	1,846,000	6 g.	M. & S.	do do	Nov. 1, 1889
<i>United N. J. RR. &amp; Canal Companies</i> —Stock.	379	1871	1,000	1,800,000	6 g.	M. & S.	do do	Nov. 1, 1889
General mortgage, gold, coupon.	379	1871	1,000	154,000	6 g.	F. & A.	Philadelphia.	1880
United Co.'s mortgage, sinking fund, registered.	379	1871	1,000	119,548	6 g.	F. & A.	London.	1880
do sterling loan mortgage, sinking fund.	379	1871	1,000	1,700,000	6	F. & A.	Philadelphia Office.	Feb. 1, 1883
do do do do do do	379	1871	1,000	866,000	6	J. & D.	Princeton, N. J.	Jan. 1, 1889
do do do do do do	379	1871	1,000	5,000,000	6	M. & N.	Philadelphia Office.	Nov. 1, 1889
do dollar loan, mortgage.	379	1871	1,000	100,000	7	A. & O.	N. Y., B'k of Commerce.	Overdue.
Joint Co.'s mortgage, sterl'g, s. fd. (£138,500).	379	1871	1,000	676,005	6 g.	J. & J.	Salt Lake City.	11 p. c., 1876-7
do plain bonds.	379	1871	1,000	1,000,000	7	J. & J.	N. Y., Kountze Bros.	Jan. 1, 1890
do do	379	1871	1,000	1,500,000	2	M. & S.	Utica.	July 1, 1891
do consol. mort. (sinking fund after 1880)	379	1871	1,000	1,771,720	7	J. & J.	Utica and New York.	Sept. 28, 1878
<i>N. J. RR. &amp; T. Co.</i> , 3d loan due State of N. J.	379	1871	1,000	200,000	7	J. & J.	do do	July, 1878
<i>Utah Central</i> —Stock.	36 1/2	1870	1,000	912,000	7	J. & J.	do do	July, 1891
1st mortgage, gold.	75	1871	1,000	4,000,000	3	M. & N.	N. Y., D. L. & W. RR.	May 1, 1879
<i>Utah Southern</i> —1st mortgage, coupon.	168	1868	100	3,000,000	4	J. & D.	Boston, E. Blake & Co.	June 1, 1872
<i>Utica &amp; Black River</i> —Stock.	75	1868	100	1,500,000	8	J. & J.	Boston, Nat. Bk. of Redm	July 1, 1891
1st mortgage bonds of July, 1868.	87	1871	100	500,000	7	J. & J.	Boston, Globe Nat. Bk.	Jan. 1, 1891
Mortgage bonds, 2d issue.	98	1871	100	3,000,000	7	M. & N.	Boston, Nat. Bk. of Redm	Nov. 1, 1886
<i>Utica Chenango &amp; Susquehanna Valley</i> —Stock.	73	1871	500 &c.	1,500,000	7	J. & D.	do do	1891
<i>Vermont &amp; Canada</i> —Stock.	73	1871	500 &c.	1,500,000	8	M. & N.	do do	1876 to 1889
Bonds, guaranteed by Vermont Central.	73	1871	500 &c.	1,500,000	7	J. & J.	do do	Jan. 1, 1887
Missisquoi Railroad bonds.	73	1871	500 &c.	1,500,000	8	M. & N.	do do	1902
<i>Vermont Central</i> —1st mortgage, consolidated.	73	1871	500 &c.	1,500,000	8	M. & N.	do do	1902
2d mortgage, consolidated.	73	1871	500 &c.	1,500,000	8	M. & N.	do do	1902
Equipment loans.	73	1871	500 &c.	1,500,000	8	M. & N.	do do	1902
Stanstead, S. & Chamblly bonds.	73	1871	500 &c.	1,500,000	8	M. & N.	do do	1902
Income and extension bonds (to pay float'g debt).	73	1871	500 &c.	1,500,000	8	M. & N.	do do	1902

*Sioux City & St. Paul.*—There are also \$502,000 2d mort. bonds, \$14,000 equipment, and \$286,600 income bonds. Lands sold in 1878, 64,931 acres, for \$114,177. (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 Oct. 1 to April 1, 1878 9, \$649,354; operating expenses, \$310,600; net earnings, \$339,358. A proposal is made for concessions by 2d mortgage bondholders. (V. 26, p. 217, 342, 393, 418, 420, 471; V. 27, p. 42, 253, 301; V. 28, p. 555, 560.)

*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.*—Sold in foreclosure of 2d mort., and subject to 1st mort., June 3, 1879. Reorganization in progress. (V. 27, p. 85; V. 28, p. 530; V. 29, p. 19, 66.)

*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 \$296,666 in 1877. (V. 27, p. 67, 358, 515; V. 28, p. 451.)

*Southern Pacific* (Cal.)—This road is leased to Central Pacific. The bonds are in series A, B, C and D, of which "A" includes \$15,000,000. Proceeds of land sales go to pay bonds. The land grant is 12,830 acres per mile. The stock paid in is \$36,762,900. In 1876-7 the gross earnings were \$3,553,005 and net earnings, \$1,628,830. (V. 26, p. 209, 316; V. 27, p. 321, 409.)

*Southern Pennsylvania.*—Re-organized in 1872 after foreclosure under 2d mortgage. The road is leased by 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. (V. 26, p. 316; V. 27, p. 568.)

*Summit Branch.*—This is a coal road, and leases Lykens Valley. Net earnings in 1876, \$151,655. (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 1874.—The company has a l'd gr. of 875,000 acres timber and agricultural lands.

*Texas & Pacific.*—Gross earnings, 1878-9, \$2,134,143; net, \$738,630, against \$882,871 in 1877-8. Of old land bonds \$1,064,000 are yet out, and \$183,225 coupons. (V. 26, p. 316; V. 27, p. 42, 149, 226, 384, 515, 568, 653; V. 29, p. 171.)

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

*Toledo, Peoria & Warsaw.*—Passed into receiver's hands Feb., 1874. Foreclosure pending. In 1876-7 net earnings were \$56,415. (V. 26, p. 68, 316, 575; V. 27, p. 68, 409, 515, 603; V. 28, p. 69, 429; V. 29, p. 68.)

*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 \$13,121,272, against \$12,473,203 in 1877, and \$12,886,853 in 1876; net earnings, \$7,744,686, against \$7,132,732 in 1877, and \$7,618,647 in 1876. In 1878 the funding bill was passed in Congress; an important contract was made with Kansas Pacific; the July dividend was raised. Land sales during 1878, 318,903 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, 384, 480, 629; V. 28, p. 41, 70, 121, 147, 200, 252, 328, 429, 477, 495, 555.)

*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, 553; V. 29, p. 95.)

*United New Jersey Railroad & Canal Companies.*—Leased to Pennsylvania Railroad, October 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 \$1,433,168 after paying interest and dividends. (V. 24, p. 516; V. 25, p. 349, 433, 458, 476; V. 26, p. 215, 301.)

*Utah Central.*—Salt Lake to Ogden. In year ending April 30, 1877, net earnings were \$270,862, and dividends amounting to 11 per cent were paid.

*Utah Southern.*—Gross earnings 1877, \$278,652, net, \$140,731. Stock is \$1,500,000.

*Utica & Black River.*—Gross receipts 1877-8, \$453,144; net earnings, \$228,000. (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, 453; 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, 539; V. 23, p. 40, 370, 623; V. 24, p. 413, 566; V. 25, p. 431.)

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>Vermont &amp; 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.....		1872	1,000	150,000	7	J. & J.	do do	July 1, 1885
<i>Vicksburg &amp; 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.	do do	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 (secured by deposit of coupons.)		1877	500 &c.	2,893,000	4 & 7	F. & A.	do do	Feb. 1, 1907
New mort., gold (\$2,000,000), s.f. \$25,000 after '82		1879	1,000	1,000,000	7 g.	A. & O.	do do	April 1, 1909
<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. &amp; 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 &amp; Philadelphia</i> —Preferred stock.....				821,300	3	J. & J.	Philadelphia, Office.	July, 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 &amp; 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	1866		300,000	8	J. & J.	New York & Savannah.	July, 1891
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 &amp; Tarboro</i> —1st mortgage.....	4	1870		350,000	8	M. & N.	New York, J. M. Pickrell	May 1, 1900
<i>Wilmington, Columbia &amp; 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 &amp; Weldon</i> —Stock.....	179		100	1,456,200	3	J. & D.		Nov. 30, 1878
Sinking fund bonds.....	179			648,700	6 g.	J. & J.	London.	1881
do do.....				221,400	7 g.	M. & N.	do 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 &amp; Nashua</i> —Stock.....	91		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 &amp; 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

*Vermont & Massachusetts*.—This road is leased to the Fitchburg R.R. 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 1878-9, \$70,314, against \$123,364 in 1877-8. The only coupons paid since April, 1876, were those maturing January, 1878, and the special loan coupons of January, 1877. (V. 27, p. 67; V. 29, p. 95.)

*Wabash*.—To be consolidated with St. Louis Kan. City & Northern. There is a debt of \$560,000 due the Equipment Company, payable \$56,000 per year. The "Seney" mort. was for \$1,000,000, payable \$200,000 per year. Of the funded debt bonds, \$2,025,000 carry 5 per cent in 1879-80 and 6 per cent thereafter; the balance are 7 per cents. Operations for 1873 showed \$4,998,371 gross earnings, and net earnings of \$1,523,425. The company gives no balance sheet in its annual report, the actual financial status being thus unknown. (V. 26, p. 215, 445, 471, 496, 524, 549, 592, 626; V. 27, p. 17, 68, 437, 515, 540, 563; V. 28, p. 200, 224, 350, 354, 402, 429, 495, 554, 600, 617; V. 29, p. 19, 42, 86, 121, 171.)

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

*Washington City, Virginia Midland & Great Southern*.—Gross earnings year ending Sept. 30, 1878, \$1,218,017; expenses, \$803,030; 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. 27, p. 332, 437; V. 28, p. 70, 147, 555; V. 29, p. 19, 68, 96.)

*Westchester & Philadelphia*.—Gross earnings, 1876-77, \$332,274; net, \$112,961. (V. 22, p. 304; V. 24, p. 62; V. 26, p. 116.)

*West Jersey*.—Gross earnings, 1878, \$503,233; expenses, \$305,826; net, \$197,456. 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, \$217,275; net receipts, \$129,926. (V. 26, p. 84, 471; V. 27, p. 406, 678; V. 23, p. 97, 121, 141, 474.)

*Western Pennsylvania*.—The Pennsylvania R.R., 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. Decree of foreclosure made June, 1879. (V. 22, p. 15; V. 26, p. 368, 393; V. 27, p. 68, 438.)

*Wilmington & Weldon*.—Formerly leased to Wilmington, Columbia & Augusta road, but in Dec. 1877, default was made by lessee and property reverted. In 1878-8 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; \$3,214,000 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, \$297,733. Paid rent of Mil. & Northern R.R., leased, \$167,404. Land grant is over 800,000 acres. The Philips & 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. 358, 375, 480; V. 23, p. 18, 70; V. 29, p. 147.)

*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. 878; V. 29, p. 86.)

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 Canal.	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>Chesapeake &amp; 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 &amp; 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.stck.)	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 &amp; 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 &amp; Navigation</i> —Stock.....	153	.....	50	11,193,550	1½	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	.....	2,119,259	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
New 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. 6, 1879
Preferred stock.....	.....	.....	50	3,175,900	\$1 40	F. & A.	do do	Aug. 6, 1879
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, 1878, \$289,457; net, \$82,525. (V. 23, p. 599.)

*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., 1891, half in scrip. (V. 23, p. 41, 198.)

*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 R.R. Annual report, 1878, V. 28, p. 501. (V. 26, p. 208, 242, 495, 564, 574, 599; V. 27, p. 602, 628; V. 28, p. 453, 501; V. 29, p. 119, 146.)

*Lehigh Coal & Navigation.*—Gross receipts in 1878, \$969,252; expenses and int., \$1,325,113; excess of the latter, \$355,860. 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. 217, 445; V. 25, p. 432; V. 28, p. 198, 224, 578.)

*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. R.R. 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 August, 1879, was payable in Phil. & Reading R.R. 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 Canal.*—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.	June 1, 1879
American Express—Stock.....	....	100	18,000,000	1½	J. & J.	N. Y., Company's Office.	July 1, 1879
American Coal (Maryland)—Stock.....	....	25	1,500,000	2½	M. & S.	New York, Office.	Sept. 10, 1877
American Union Telegraph—Stock.....	....	....	(?)	....	....	....	....
Atlantic & Pacific Telegraph—Stock.....	....	100	15,000,000	3	....	New York.	June 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	575,000	6 g.	J. & J.	London, Brown, S. & Co	Jan. 1, 1904
Mortgage bonds, gold, sixes (for \$2,500,000).	1874	1,000	1,073,000	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., g., end., (s. f. gr'nd r'nts on \$144,800)	....	500 &c.	600,000	6 g.	M. & N.	London.	1900
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
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.	Aug. 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, 1889
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	....	....	....	....
Southern & Atlantic Tel.—Guaranteed stock.....	....	25	948,000	2½	A. & O.	N. Y., West. Union Tel.	April, 1879
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
St. Louis Bridge—1st mortgage, new, s. f.....	1878	1,000	5,000,000	7	A. & O.	New York and London.	April 1, 1928
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
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.	May 15, 1879
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.	July 15, 1879
Western Union Telegraph—Stock.....	....	100	41,050,000	17s & 13	Q.—J.	New York, Office.	July 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 '83, 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, \$25,399. (V. 22, p. 180; V. 24, p. 248.)

American Union Telegraph Co.—V. 29, p. 17.

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. 304, 436, 469, 521; V. 27, p. 280, 627; V. 28, p. 452.)

Boston Water Power Co.—Annual report in V. 24, p. 396. (V. 24, p. 111, 396; V. 27, p. 121; V. 29, p. 119.)

Canton Improvement Co.—The annual report for year ending May 31, 1879, is in V. 29, p. 65. Of the \$2,500,000 mortgage \$60,000 is reserved to pay sterling loan. The Company owns the stock of the Union Railroad Company and guarantees its bonds. (V. 27, p. 14; V. 28, p. 65.)

Consolidation Coal.—Annual report for 1878 in V. 28, p. 311, showing gross receipts, \$1,563,608; expenses, \$1,239,233; net, \$324,375. 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.)

Iowa Railroad Land Co.—This company manages the land grants of five distinct organizations. The total land owned was 530,217 acres, March 31, 1877. In 1876-7, 84,032 acres were sold for \$576,816, and 601 town lots for \$62,932. The cash collections were \$772,605, and dividends 4½ per cent. (V. 26, p. 519.)

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. 290.)

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

Pacific Mail Steamship Co.—Report for 1878-9, V. 28, p. 552. (V. 26, p. 217, 523, 547, 625, 651; V. 27, p. 68, 229, 384, 623, 653; V. 28, p. 42, 97, 402, 552, 554, 580.)

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.—Bonds paid off July, 1879. (V. 22, p. 233, 303; V. 24, p. 507; V. 25, p. 15, 358; V. 27, p. 228.)

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

St. Louis Bridge.—Net income, 1876-77, \$219,777; 1877-78, \$219,593; 1878-9, \$269,697. The railroad and tunnel were sold under the mortgage of 1873, July 1, 1878, for \$150,000. 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. 26, p. 420, 524; V. 27, p. 17, 227, 435, 461, 677; V. 28, p. 224; V. 29, p. 196.)

Sutro Tunnel.—Tunnel on Comstock Lode for facilitating mining operations. (V. 27, p. 529; V. 28, p. 147, 244, 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. 28, p. 13.)

Western Union Telegraph.—The company divided 17 per cent in stock to the stockholders of record June 20, 1879, making the total stock as above. (V. 26, p. 135, 266, 304, 592, 626; V. 27, p. 274, 381, 454, 568, 629, 663; V. 28, p. 277, 592.)

## E. MORRISON,

No. 34 WALL STREET, NEW YORK,

TRANSACTS A

General Banking Business, Receives Accounts and Allows Interest.

DEALS IN INVESTMENT SECURITIES,  
Government, State, County, City and Miscellaneous Bonds.

BUYS AND SELLS

ALL STOCKS AND BONDS DEALT IN AT THE BOARD, FOR CASH OR ON A MARGIN.

SPECIE BOUGHT AND SOLD.

WANTED,

ELIZABETH CITY BONDS,

VIRGINIA OLD BONDS,

NEW YORK OSWEGO MIDLANDS.

FOR SALE,

NEW YORK, LAKE ERIE & WESTERN FIRSTS.

DISTRICT OF COLUMBIA FIVES,

# R. A. LANCASTER & CO.,

**BANKERS AND BROKERS,**

**66 BROADWAY AND 19 NEW STREET, NEW YORK,**

**DEALERS IN**

**FIRST-CLASS INVESTMENT SECURITIES.**

**GOVERNMENT BONDS,**

**State, City, County, Railroad and Miscellaneous Securities**

**BOUGHT AND SOLD ON COMMISSION.**

**VIRGINIA TAX-RECEIVABLE COUPONS BOUGHT AND SOLD.**

**SOUTHERN SECURITIES A SPECIALTY.**

---

**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.**

---

**SPECIAL ATTENTION GIVEN TO FUNDING**

**VIRGINIA AND NORTH CAROLINA STATE BONDS**