

# STATEMENT

Of the Receipts and Expenditures of the county of Cumberland, by the Commissioners of said county, from the first day of January, to the thirty-first day of December, A. D. 1839, inclusive.

Dr. Robert Snodgrass, Esq. Treasurer. Cr.

To balance due county from former Treasurer, \$ 1093 15	By cash paid on Commissioners Orders, &c. viz:	\$ 284 92
Balance of taxes outstanding on 1st Jan. 1839, 6317 70	Witnesses fees in commonwealth suits, &c.	79 19
County taxes assessed for 1839, 19508 60	Justices do do do do do do	99 56
Amount of note rec'd of Abm Erb, due Feb. 1839, 50 00	Constables do do do do do do	2214 37
rec'd of H. Zearing, Esq. for a stray steer, 8 97	Grand and Travers Jurors pay, do do	313 45
rec'd of H. Home, Esq. for a stray horse, 10 00	Public printing, do do do do do do	30 00
rec'd of A. Waggoner, Esq. on account of bridge, 600 00	County Jail and Penitentiary, sundries furnished prisoners, &c.	252 73
taxes received on unseated lands, 8 44	Auditors pay for 1838, do do do do do do	54 50
do not assessed in collector's duplicate, 10 30	Reprints and incidental expenses of public buildings, do do	1081 68
Verdict fees rec'd of W. Faulk, Esq. Clk' Qr. Ses. do do	Constables quarterly returns to court of gr. sess., do do	75 07
rec'd of J. H. Graham, Esq. Dep. A. G. do do	Dr. Jacob Baughman, medicine and attendance for jail, do do	25 00
Witnesses costs refunded by W. Faulk, Esq. in case of Commonwealth vs. Steigelmilch, 6 50	Inquisitions on dead bodies, do do do do do do	83 65
Fees due county by delinquent collectors, 15 73	S. D. Adair, Esq. late Dep. Atty Gen. fees in gr. ses., do do	163 50
Rec'd of Col. M'Feely, for box sold him by Com'rs, do do	J. H. Graham, Esq. Dep. Atty Gen. do do	69 50
Do of J. Lobach, Esq. as keeper of Penitentiary for 1837, 56 49	General, special & inspectors election expenses for 1839, do do	692 37
Do of J. Myers, Esq. Sh'ff for fines and jury fees for 1838, 44 06	Assessors pay for 1839, do do do do do do	635 64
	Taxes refunded, do do do do do do	7 66
	Joseph Lobach, Esq. keeper of penitentiary, Directors of the Poor, for support of paupers, &c.	200 00
	W. Bentz, loan and interest in full, do do do do do do	6000 00
	Daniel Rex, repairing Diller's bridge, do do do do do do	2220 00
	E. S. Penitentiary, support of convicts, do do do do do do	93 35
	Michael Snell, on account of Waggoner's bridge, do do do do do do	257 32
	P. Davidson, Esq. measuring creek, &c. for do do do do do do	2300 00
	T. Craighead, Esq. late Clerk Quarter Sess. fees, do do do do do do	4 00
	W. Faulk, Esq. Clerk Quarter Sessions do do do do do do	15 72
	Damages awarded on roads, do do do do do do	87 94
	Andrew Mowery, apprehending horse thief, do do do do do do	20 89
	J. Reed, Esq. services in Supreme Court in case of Newville road, do do do do do do	20 00
	J. H. Graham, Esq. do do do do do do	20 00
	Do do Com'th vs. Dan'l Shaban, do do do do do do	25 00
	Do do Commissioners Attorney, do do do do do do	50 00
	John Irwin, Esq. Commissioners Clerk, do do do do do do	300 00
	John Harper, Esq. late Prothonotary, fees, do do do do do do	5 92
	G. Sanderson, Esq. Prothonotary, in full, do do do do do do	15 62
	James Willis, Esq. pay as Commissioner, in full, do do do do do do	102 00
	Robert C. Sterrett, Esq. do for 1839, do do do do do do	115 50
	John Corman, Esq. do do do do do do	175 50
	Alexander M. Kerr, Esq. do from 4 Nov. till 31 Dec. do do do do do do	33 00
	John Myers, Esq. Sh'ff, support of prisoners, &c. do do do do do do	1330 12
	David Emminger, Esq. pay as Director of Poor for 1839, do do do do do do	30 00
	Abraham Waggoner, Esq. do do do do do do	30 00
	John Dunlap, Esq. do do do do do do	50 00
	Viewers of roads and bridges, do do do do do do	160 25
	Orders for killing foxes, do do do do do do	9 24
	Commission allowed Treasurer, do do do do do do	\$20626 25
	Exonerations allowed Collectors, do do do do do do	309 89
	Fees do do do do do do	152 74
	Balance due by Collectors of 1839, do do do do do do	1094 58
		4625 58
	Balance due county by Treasurer, do do do do do do	\$26808 55
		728 73
		\$27,537 28
		\$27,537 28

CUMBERLAND COUNTY, SS. We the Commissioners of said county, do certify that the above and foregoing exhibits a true and correct statement of the receipts and expenditures of the county for the term above stated, as also of the several taxes assessed for the county during the aforesaid year, with the amount of fees and exonerations allowed during the said year, and the balance of outstanding taxes due by the several collectors as above stated, according to the best of our knowledge and judgment. Witness our hands and seal of office, at Carlisle, the 6th day of January, A. D. 1840.

ROBERT C. STERRETT, JOHN CORMAN, ALEXANDER M. KERR, Commissioners.

Attest—JOHN IRWIN, Clerk.

**LAW NOTICE.**  
J. BELLIS BONHAM, ATTORNEY AT LAW.  
OFFICE on High street, opposite Col. Ferree's hotel, and near the Methodist Episcopal Church, Carlisle, Jan. 9, 1840.

**DR. JOHN J. MYERS.**  
INFORMS his friends and the public, that he can be consulted at ALL HOURS, when not in his office or professionally engaged, at his dwelling in West Main street, immediately opposite the residence of the late James Noble. January 30, 1840.

**Vegetable Specific Ointment.**  
This incomparable Ointment (prepared from vegetable ingredients the most healing in their nature), possesses in itself many other healing qualities not found in any other ointment known and is offered to the public with the greatest confidence of its efficacy in curing the diseases for which it is recommended, viz:  
Tetter-worm, Scald-head, Piles, Felons, Itch, Scalds, Burns, Chilblains, Cuts, Ulcers, Old Sores of long standing, &c.  
For sale at STEVENSON & DINKLE'S Drug and Chemical Store, Carlisle, Jan 30.

**Rheumatism.**  
Entirely cured by the use of Dr. O. P. Harich's Compound Strengthening and German Aperient Pills.—Mr. SOLOMON WILSON, of Chester co., Pa., afflicted for two years with the above distressing disease, which he had to use his crutches for 18 months, his symptoms were excruciating pain in all his joints, especially in his hip, shoulder and ankles, pain increasing always towards evening attended with heat. Mr. Wilson was at one time not able to move his limbs on account of the pain being so great, he being advised by a friend of his to procure Dr. Harich's Pills of which he sent to the Agent in West Chester and procured some on using the medicine the third day the pain disappeared and his strength increasing day by day, in three weeks was able to attend to his business, which he had not done for 18 months; for the benefit of others afflicted, he wishes those lines published that they may be relieved, and again enjoy the pleasures of a healthy life.  
For sale by J. J. MYERS & CO.

**ATTEND TO YOUR TEETH.**  
THE CHLORINE TOOTH WASH.  
A SUPERIOR article for cleansing the teeth and purifying the breath. It has been recommended by some of our most eminent dentists as the best article of the kind before the public. For sale by STEVENSON & DINKLE'S, Jan 16, 1840.

**NOTICE.**  
LETTERS of Administration on the estate of Margaret Gayman, late of Franklin township, deceased, have been issued to the subscriber residing in the same township. Persons indebted will make payment, and those having claims will present them properly authenticated for settlement.  
DANIEL GAYMAN, Adm'r.  
January 30, 1840.

**NEW AND FASHIONABLE CHAIR ESTABLISHMENT.**  
THE subscribers respectfully inform the citizens of Carlisle and vicinity, that they have opened a shop in West High street, in the house formerly occupied by Mr. John D. Gorgas, one door above Sheaffer's tavern, and directly opposite Mr. Jacob Fetters's cabinet-maker shop, where they are prepared to manufacture  
**SETTEES & SOCIABLES, COMMON & FANCY WINDSOR CHAIRS, BOSTON CHAIRS,**  
Large Boston Rocking Chairs, Children's Chairs of every description.  
The whole made of the best materials, and in the most fashionable style. Old Chairs neatly and cheaply mended and repaired. They hope that by strict attention to business and a disposition to please, to merit and receive a liberal share of public patronage.  
LEWIS ROBINSON, JOHN M. GREGG.  
Carlisle, January 23, 1840.

**TWO BOYS.**  
To learn the Tailoring Business. None need apply but boys of good moral habits.  
W. M'PHERSON.  
Carlisle, January 23, 1840.

**JUST RECEIVED.**  
THE subscribers have just received from Philadelphia, a new & general assortment of  
**DRY-GOODS,**  
consisting in part of: Cloths, Cassimeres, Cassimeres, Flannels, Tickings, Checks, Calicoes, Merinoes, Muslins, &c. &c. Also, a general assortment of new and fresh  
**Groceries and Queensware,**  
to which we respectfully invite the attention of the public, and are determined to sell them at the most reduced prices.  
ANGNEY & ANDERSON.  
January 30, 1840.

**THE NEW WORLD.**  
SUBSCRIPTIONS to the "New World," received at the drug store of Stevenson & Dinkle, where a specimen of the paper may be seen.  
Jan 30

**Executors' Notice.**  
ESTATE of David S. Forney, deceased.  
LETTERS TESTAMENTARY on the estate of DAVID S. FORNEY, deceased, having been issued to the subscribers residing in said borough. Notice is hereby given to all those having claims against said estate to present them for settlement without delay, and to those indebted to make immediate payment.  
GEORGE W. SHEAFER, JACOB SHROM, Executors.  
Carlisle, Jan. 9, 1840.

**NOTICE.**  
LETTERS of ADMINISTRATION on the estate of JOHN SWILVER, late of East Pennsboro township, Cumberland county, deceased, having issued to the subscriber residing in Silver Spring township—notice is hereby given to all persons indebted to make payment on or before the 1st of February next, and those having claims to present them properly authenticated for settlement without any delay.  
CHRISTOPHER SWILVER, Adm'r.  
January 9, 1840.

**NO QUACKERY.**  
Vaughan & Peterson's Kid Liniment.  
SUPERIOR to all other applications for rheumatism, chilblains, sprains, numbness of the limbs, stiffness and weakness of the joints, sore throat, &c. By rubbing the Liniment well into the head with a hair brush at going to bed and then covering the head with a flannel night cap the relief afforded in that painful form of the disease.  
**RHEUMATISM OF THE HEAD.**  
Numerous cures in all the above affections have come under the observation of the proprietors. The following statement of a remarkable cure of partial paralysis of a limb is from William L. Norton, Esq. a well known and respectable magistrate of Southwark:  
Messrs. Vaughan & Peterson—During several weeks I suffered a partial paralysis of the right arm and of the third and fourth fingers of the right hand, which sensibly affected the whole power of the latter, writing became to me a difficult task which I could not execute but with greatly diminished legibility. The use of half a bottle of your Liniment gave entire relief, and I cheerfully bear this testimony to its efficacy.  
For sale by STEVENSON & DINKLE.  
Carlisle, Jan. 16, 1840.

**NOTICE.**  
LETTERS of Administration on the estate of Jane M'Fall, deceased, late of Silver Spring township, have been issued to the subscriber residing in said township: All persons indebted to said decedent will make payment and those having claims will present them properly authenticated for settlement, on or before the 6th of February next.  
CURTIS THOMPSON, Adm'r.  
February 6, 1840.

**Public Sale.**  
WILL be sold at public sale on the premises of the first described tract, on Friday the 14th day of February next, the following Real Estate, the property of George Nicky, deceased, viz:  
**A TRACT OF LAND,** situate in Franklin township, Cumberland county, containing 40 acres, more or less, about 6 acres of which is woodland, bounded by lands of John Umberger, David Nicky, Geo. Kiehl and John Clay, having thereon erected a  
**Log House & Kitchen,** AND DOUBLE LOG BARN, and a well of water. The land is situated of a good quality, and in a good state of cultivation—lying on the road leading from Carlisle to McClure's Gap, near the Stone Church. Possession of the land will be given on the 1st of April next.  
ALSO, A TRACT OF  
**MOUNTAIN LAND,** situate in the same township, bounded by lands of Abraham Bowman and Daniel Buchwalter, containing 11 acres and 146 perches and allowances.  
**ALSO, A TRACT OF MOUNTAIN LAND,** situate in the same township, containing 22 acres and 67 perches and allowances, bounded by lands of Daniel Buchwalter and others. This tract will be sold in two separate parts should the parties so desire.  
Terms of sale—One half of the purchase money to be paid on the 1st of April next, and the balance in one year thereafter, without interest, to be secured by judgment bonds.  
Sale will commence at 10 o'clock, A. M. and attendance given by  
GEORGE KOHST, Executor of George Nicky, dec'd.  
January 9, 1840.

**NEW GOODS.**  
Cheaper than ever!  
ALL who want bargains are respectfully invited to call, as we are determined to sell goods cheap.  
A large quantity of reducing our stock of winter goods, we will sell goods at lower prices than they can be bought for in any other establishment in the place, (advertisements offering to sell at cost notwithstanding.)  
In short we wish to all purchasers, do you wish to have new and good goods, and you wish to save money by purchasing them cheap, then call at the store of  
ARNOLD & CO.  
Nearly opposite the Carlisle Bank.  
January 9, 1840.

**ATTEND TO YOUR COUGH.**  
REV. DR. BARTHOLOMEW'S  
**Pink Expectorant Syrup,**  
An agreeable, cordial and effective remedy for coughs, colds, hoarseness, pains in the breast, influenza, hard breathing, and difficult expectoration.  
However incredible it may appear, Doctor Bartholomew's Pink Expectorant Syrup is now known to all in an affording relief in the above cases. Many certificates have been received attesting its virtues. The public are respectfully invited to make a trial of the article when its value will be fully appreciated. For sale by STEVENSON & DINKLE.  
January 16, 1840.

**THE SUBSCRIBER** has just received in addition to his former supply of Patent Family and Horse Medicines, the following articles warranted genuine, viz: cold pressed Stone Oil in phials, British Oil, Harlem do, Lemon do, Spike do, Golden Liniment, Essence of Lemon, do of Cinamon, do of Cloves, Pepper Mint, Elixir of Paragoric, Tincture of Assafoetida, German do, Opodeldoc, O'Keefe's Kidney's Patent Specific for the cure of sprains, ulcers, &c., Lyon's Horse Powder, Windsor's French Family Soap, best black writing Ink for family use, British Lustre, Black Lead, all of which may be had at the most reduced prices from  
STEVENSON & DINKLE, Agents.  
South Hanover st. Carlisle, Jan. 23, 1840.

**MERCHANT'S LINE.**  
DR. J. C. NEFF, SURGEON DENTIST.  
RESPECTFULLY informs the ladies and gentlemen that he acts Artificial Teeth in the most approved manner. He also scales, plugs and separates teeth to arrest decay.  
Dr. N. prepares a tooth powder, which whitens the teeth, without injuring the enamel, cures the gum, freshens and refreshes the mouth. The tooth ache will be cured; in most cases, without extraction; and an odontalgic wash is prepared for healing, sore gums, and fasten the teeth.  
Ladies and gentlemen are requested to call and examine his collection of Porcelain or Incomparable teeth, which will never decay or change color, and are free from all unpleasant odour, durable and well adapted for chewing, which will be inserted in the best manner and at fair prices.  
All persons wishing Dr. N. to call at his residence, No. 7 Harper's Row, when he will punctually attend to every call in the line of his profession, for a long and successful practice he hopes to give general satisfaction.  
Carlisle, August 1, 1839.

**REMOVAL.**  
T. H. SKILES, HAS REMOVED HIS TAILORING ESTABLISHMENT to the house recently occupied by Mr. Geo. V. Hall as a shoe store, nearly opposite the bank store of Mr. James London, where, having made extensive arrangements, he will be able to accommodate those who may favor him with a call, in the best and most  
**Fashionable Manner.**  
He respectfully solicits a continuance of the very generous encouragement which has been already bestowed upon him.  
P. S.—He has just received the London and Philadelphia fashions for the season.  
Carlisle, Nov. 28, 1839.

**SPECIAL COURT.**  
SHERIFF'S OFFICE, Carlisle, Camb. co. 2 December 19th, 1839.  
BY virtue of a writ from the Hon. DANIEL DUKEE, President Judge of the 19th Judicial District of Pennsylvania, bearing date at York the 30th day of November, 1839, NOTICE is hereby given, that a Special Court will be held before the said Hon. Daniel Dukee and the Associate Judges of the Court of Common Pleas of Cumberland county, on Monday, the 24th of February, A. D. 1840, to continue one week—and another on Monday the 9th of March A. D. 1840, to continue one week—in the Court House in the borough of Carlisle, for the trial of certain causes depending in the Court of Common Pleas aforesaid, to-wit: in the Hon. Samuel Hepburn was concerned as counsel for one of the parties, prior to his appointment as President Judge of the 9th Judicial District; said causes being embraced within the provisions of an Act of the General Assembly of Pennsylvania, passed the 14th day of April, A. D. 1834, entitled an act relative to the organization of Courts of Justice.  
JOHN MYERS, Sheriff.

**PUBLIC SALE.**  
WILL be sold at public sale on the premises of the first described tract, on Friday the 14th day of February next, the following Real Estate, the property of George Nicky, deceased, viz:  
**A TRACT OF LAND,** situate in Franklin township, Cumberland county, containing 40 acres, more or less, about 6 acres of which is woodland, bounded by lands of John Umberger, David Nicky, Geo. Kiehl and John Clay, having thereon erected a  
**Log House & Kitchen,** AND DOUBLE LOG BARN, and a well of water. The land is situated of a good quality, and in a good state of cultivation—lying on the road leading from Carlisle to McClure's Gap, near the Stone Church. Possession of the land will be given on the 1st of April next.  
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**MOUNTAIN LAND,** situate in the same township, bounded by lands of Abraham Bowman and Daniel Buchwalter, containing 11 acres and 146 perches and allowances.  
**ALSO, A TRACT OF MOUNTAIN LAND,** situate in the same township, containing 22 acres and 67 perches and allowances, bounded by lands of Daniel Buchwalter and others. This tract will be sold in two separate parts should the parties so desire.  
Terms of sale—One half of the purchase money to be paid on the 1st of April next, and the balance in one year thereafter, without interest, to be secured by judgment bonds.  
Sale will commence at 10 o'clock, A. M. and attendance given by  
GEORGE KOHST, Executor of George Nicky, dec'd.  
January 9, 1840.

**HOUSE & SIGN PAINTING, PAPER HANGING & GILDING.**  
The subscriber hopes that by his strict attention to business, together with his long experience in the above branches, to merit and receive a share of public patronage.  
C. E. R. DAVIS.  
Carlisle, Dec. 19, 1839.

**NEW DRUG & VARIETY STORE.**  
Stevenson & Dinkle, HAVE just received at their store, corner of High and Pitt streets, opposite Col. Ferree's hotel, an assortment of  
**DRUGS,** Medicines, Paints, Dye Stuffs & Varnishes. Their stock has been selected with great care, and is warranted to be entirely fresh and of the very best quality.—The store will be under the immediate superintendance of Mr. Dinkle, who has acquired a thorough knowledge of the business of an apothecary under the direction of Mr. Samuel Elliott of this place.  
Carlisle, August 15, 1839.

**WHEAT WANTED.**  
The highest cash price will be paid for Wheat at the Cumberland Mills, at all times, and for flour made at said mill.  
August 22, 1839. GEORGE CRIST.

**Coughs, Colds & Consumptions.**  
C. A. WILSON, of Lancaster county, Pa., entirely cured by the use of Dr. Swayne's Syrup of Wild Cherry—her symptoms were constant coughing, pain in her side, back and head, depraved appetite, spitting of blood, no rest at night, &c. After using two bottles of Dr. Swayne's Compound Syrup of Prunus Virginiana or Wild Cherry, she found herself relieved, and by the time she had used the third bottle, she found herself entirely cured of the aforesaid disease, which she had been afflicted with for three years.—These are but a few instances of various persons, which add sufficient testimony of the great efficacy of this invaluable medicine.  
For sale by J. J. MYERS & CO.

**RICHES NOT HEALTH.**  
Those who enjoy health, must certainly feel blessed when they compare themselves to those sufferers that have been afflicted for years with various diseases which the human family are all subject to be troubled with. Diseases present themselves in various forms, and from various circumstances, which in the commencement, may all be checked by the use of Dr. O. P. Harich's Compound Strengthening and German Aperient Pills, such as Dyspepsia, Liver Complaints, Pain in the side, Rheumatism, General Debility, Female Diseases, and all diseases to which human nature is subject, where the stomach is affected. Directions for using these Medicines always accompany them.—These Medicines can be taken with perfect safety by the most delicate female, as they are mild in their operation and pleasant in their effects. Principal Office in the United States, No. 19 North Eighth street, Philadelphia. Also, for sale by J. J. MYERS & CO.

**SELLING OFF AT COST.**  
THE subscribers intending to embark in other business, will sell off their entire stock of  
**DRY-GOODS,** Groceries, Queensware and Hardware, at FAVORITE COST. The Dry Goods are all new and consist chiefly of well selected staple goods suitable for every purchaser, more or less. As the subscribers are determined to close out the business, they will sell without reserve, and bargains can be had by giving them a call. They will sell their stock wholesale if a purchaser should offer. Any person wishing to purchase a good stock and secure a good bargain in a business town, situated in the rich Cumberland Valley, will do well to call and examine the establishment, and purchase the entire stock.  
HAMILTON & GRIER, No. 19 North Eighth street, Philadelphia. Also, for sale by J. J. MYERS & CO., Carlisle, Jan. 9, 1840.

**CANDLE & SOAP FACTORY.**  
The subscribers are now prepared to sell candles at 12 cents each by the box or less quantity, viz: 4 lbs for 50 cents, but in no instance will candles be charged in the books for a less price than they are sold for at other stores. A fair price will be given at all times for all law rendered to us in the rough, logs, land and other stuff.  
JOHN GRAY, Agent.  
South Hanover st. Carlisle, Jan. 16, 1840.

**artistic Iron and Brass FOUNDRY.**  
THE subscribers (successors to Joseph Jones) respectfully inform the citizens of Carlisle and the surrounding country, that they will continue to carry on the above business in all its branches, at the Foundry recently occupied by Joseph Jones, deceased, on the south-east corner of Pomfret and Bedford streets, where he is prepared to manufacture  
**CASTINGS** of every description, and on the shortest notice. They hope that by strict attention to business and a disposition to please, to merit and receive a liberal share of public patronage.  
M. A. JONES, WILLIAM ASKWITH.  
Carlisle, Dec. 26, 1839.

**LIVER COMPLAINT.**  
This disease is discovered at the onset, attended with heat, uneasiness about the pit of the stomach, there is in the right side also a distension—the patient loses his appetite and becomes sick and troubled with vomiting. The tongue becomes rough and black, and some changes to a pale or iron color or yellow, like those afflicted with jaundice—difficulty of breathing, disturbed rest, attended with a dry cough, a galling of lying on the back, the body becomes weak, and finally the disease terminates into another of a more serious nature, which in all probability is far beyond the power of human skill. Dr. Harich's Compound Tonic Strengthening and German Aperient Pills, taken at the commencement of the disease, will check it, and by continuing the use of the medicine a few weeks, a perfect cure will be performed. Thousands can testify to this fact. Certificates of many persons may daily be seen of the efficacy of this invaluable medicine, by applying at the Medical Office, No. 49 North Eighth street, Philadelphia. Also, for sale by J. J. MYERS & CO.

**IMPORTANT To Millers & Manufacturers.**  
**HOWD'S IMPROVED DIRECT ACTION WATER WHEEL.**  
THE public are informed that the subscriber has bought the right of the above water wheel, for the State of Pennsylvania, and is considered by those having them in use, as one of the most important improvements that has ever been introduced. Persons desirous of seeing the wheel, can do so, by calling at the foundry of DAVID COCKLEY, Lancaster. The annexed certificates have been given as a distinct testimonial of its value; they will speak for themselves. All communications addressed to the subscriber in Lancaster, Pa., will be promptly attended to.  
April 11, 1839. MICHAEL M'NATH, Jr. [Covr.]

This is to certify, that I have put in one of Howd's Patent Cast Iron Direct Action Water Wheels, in the place of a Reaction Wheel, that the Direct Wheel does not flood the tail race as much by three inches as the reaction did, and that I can grind seven bushels with the direct wheel in one hour, and drive one of them on stones; where I could grind four bushels the same time with the reaction and drive one run of stones.  
PETER FAHNESTOCK.  
Ephrata tp. Lan. co. Oct. 1838.

Alloway, May 5, 1838.  
This may certify, that I have been engaged in putting in S. B. Howd's cast iron direct action Water Wheel, both in the State of New York and in Michigan, and can give it as my decided opinion that it will do more business with less water than any other water wheel which I have yet run. In reference to the water to back water, it is second best to me that I have yet tried. In reference to the water against ice; there can be no better operation, and it is very easy to be kept in repair.  
STEPHEN ALLEN, Millwright.

Alloway, September 3, 1838.  
This may certify that we have used one of S. B. Howd's patent water wheels since December last, by the side of a reaction wheel, and we think that Howd's will do double the business, with the same water that the reaction wheel will do very near. We never have but three feet head, and can grind with that eight bushels per hour. We are subject to back water. This wheel will do more business with less water than any other I have tried. It does well in back water. I have had from 5 to 6 feet head. I think we could do as much work with half the water as we used to do with the under short wheel, which has also been in operation in my mill.  
LAWRENCE RILEY.

Alloway, September 3, 1838.  
This may certify, that I have used one of S. B. Howd's patent water wheels since December last, by the side of a reaction wheel, and we think that Howd's will do double the business, with the same water that the reaction wheel will do very near. We never have but three feet head, and can grind with that eight bushels per hour. We are subject to back water. This wheel will do more business with less water than any other I have tried. It does well in back water. I have had from 5 to 6 feet head. I think we could do as much work with half the water as we used to do with the under short wheel, which has also been in operation in my mill.  
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