# THE DAILY PITTSBURGH GAZETTE.

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C. B. HATCH & CO., 39 Chambers street, Importers of Gentlemens' Furnishing Goods, and Manufacturers of Shirts, Stocks, &c. taug31'55

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JUST Imported and now open a full assortment French and English Gilt and White China, Gilt and White and Colored Stone China; Common Ware suitable for country trade. se16-1m M. HODKINSON.

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J. W. HALL, Attorney at Law, "Bakewell's Buildings," Grant street, between Fourth and Diamond Alley. au30-wlyT

ROBERT E. PHILLIPS, Attorney at Law, St. Louis, Mo. fe7

ROBERT POLLOCK, Attorney at Law—Corner of Fifth and Grant streets, opposite the Court House steps, Pittsburgh. mr24-y'53

JAMES J. KUHN, Attorney at Law, office Fourth street, near Grant, Pittsburgh. ja15-dly

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JASPER E. BRADY, Attorney at Law, No. 89 Fifth street, Pittsburgh.

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Penn Cotton Mills, Pittsburgh. KENNEDY, CHILDS & CO., Manufacturers of—Penn A No. 1 heavy 4-4 Sheetings; Carpet Chain of all colors and shades; Cotton Twine; Bed Cords; Plough Lines and Sash Cord; Rope of all sizes and descriptions; Batting. Orders left at the Hardware Store of Logan, Wilson & Co., 131 Wood street, will have attention. ja25-ly

JOSEPH CHAPMAN, WHOLESALE AND RETAIL DEALER IN IMPORTED CIGARS, 63 Market street, Pittsburgh, between Third and Fourth. my6-1

J. A. BROWN, would most respectfully inform the public that he keeps on hand, at his stand on the east side of the Diamond, Allegheny City, a complete assortment of Venitian Blinds. Also, Venitian Shutters are made to order, in the best style. Warranted equal to any in the United States. His Blinds can be removed without the aid of a screw driver. Having purchased the stock, tools, and wood of the Cabinet Establishment of Rampey & McClelland, I am prepared to fill all orders from customers as well as the public at large, with everything in their line. Agency, No. 5 Wood street, Pittsburgh. mch25 J. A. BROWN.

Tea, Tea, Tea.

WE are receiving from New York and Philadelphia 330 HALF CHESTS TEA, comprising Young Hyson, Imperial, Gunpowder, Oolong, Souchong and English Breakfast, all of which have been carefully selected, and will be sold at low prices, either wholesale or retail. A. JAYNES, Pekin Tea Store, No. 38 Fifth street.

LAUNDRY BLUE—The attention of families and wash-women is invited to this Blue, which is simply Indigo dissolved, having all its properties retained. The advantage of imparting a better color to clothes, of being much more simple and convenient for use, and of being a saving of about one half, owing to the fact that not more than one half of the Indigo can be dissolved by water. It is entirely destitute of any properties injurious to cloths. We would solicit a trial, and warrant it to be as represented. For sale by JOHN HAFT, Jr., de20 No. 141 Wood st.

EXTRA FLOUR—100 bbls. Extra Wheat Flour for sale by A. & A. McBANE.

150 LBS. CALCINED MAGNESIA in store and for sale by FLEMING BROS.

SEIDLITZ POWDERS—5 gross very fine and freshly prepared Seidlitz Powders on hand and for sale by JOS. FLEMING, Corner Diamond and Market st.

GOTHIC HALL, 74 WOOD ST.—Superior Ready Made Clothing, for Men and Boys. Customer Tailoring will receive the personal attention of the proprietor. Entire satisfaction shall be the basis of operations. We study to please. ja15 CHESTER.

NEW YORK ADVERTISEMENTS.

From VISSCHER & SCHELL'S General Advertising House, No. 346 and 348 Broadway, New York, (late No. 80 Nassau street.)

Reliable Firms in the City of New York.

1855. MILLINERY. 1855. Mrs. WM. SIMMONS, 504 Broadway, N. Y.

IS now prepared to exhibit, and offers for sale to wholesale and retail Buyers at the lowest possible cash prices, the largest and best selected stock of French, English and American Millinery and Straw Goods ever offered at any one establishment in this city; equal, if not superior to her former importations. They have been selected with great care by the celebrated French milliner, Madame Lamaillotte, of Paris, and Mrs. Larminie, of Bond st., London.

P. S.—Pattern Bonnets constantly on hand. Orders by mail punctually attended to. Mrs. SIMMONS, fe27-3mv 504 Broadway, New York.

Daguerreotype Materials, &c.

Merchants are respectfully requested to show this advertisement to any Daguerreotypist in their town.

ANTHONY'S General Depot of Materials for the Daguerreotype, and for pictures on Paper and Glass. Catalogues furnished on application. Goods can be sent by express, payable on delivery, but parties with whom we are unacquainted, must give reference as to their ability to pay for the goods on arrival, or remit with their order enough to cover expenses of transportation. fe27-3mv E. ANTHONY, 308 Broadway, N. Y.

New York Bag Manufactory.

HAM, Flour, Feed, Grain, Meal, Hominy, Shot, Buckwheat, Salt, Guano and all other kinds of Bags made and printed to order by machinery with despatch. Address, as above, 17 Platt street, New York. fe27-3mv

WM. SIMMONS, Wholesale Dealer in STRAW GOODS AND MILLINERY, fe27-3mv 202 BROADWAY, N. Y.

Straw Goods, French Flowers, &c.

CASH purchasers are solicited to examine our stock of STRAW GOODS, French Flowers, &c., which will be found superior to that of any other similar house in the City. We shall receive, the coming season, per steamers, and of our own manufacture, the latest styles of BONNETS, French Flowers, &c. &c., which we offer to CASH purchasers at greatly reduced prices. HOMER & KETCHUM, fe16-3mv 64 & 66 John st., cor. William, New York.

CASH MUSIC & PIANO STORE OF HORACE WATERS, No. 333 Broadway, New York. OPPOSITION TO MONOPOLY. Music at Greatly Reduced Rates.

NOTWITHSTANDING the combination of Music Dealers to keep up the prices of non-copyright music, against the interests of native composers, and their refusal to extend to Mr. Waters the courtesies of the trade, he is making immense sales—having abundant evidence, that he has public countenance and support, in his opposition to the Great Monopoly, and in his efforts to aid Native Talent, and to adopt the National Currency. His stock of American and European Music is immense, and the catalogue of his own publications is one of the largest and best selected in the United States. He has also made a Great Reduction in the prices of Pianos, Melodeons and Musical Instruments of all kinds. Superior toned 6½ octave Pianos for $175, $200 and $225, interior of as good quality, and instruments as strong and as durable as those which cost $500. Pianos of every variety of style and price up to $1000, comprising those of ten different manufactories, among them the celebrated modern improved HORACE WATERS' PIANOS and the first premium ÆOLIAN PIANOS of T. GILBERT & Co.'s make, (owners of the Æolian patent.) Second hand Pianos at great bargains. Prices from $40 to $150. Melodeons from five different manufactories, including the well known S. D. & H. W. SMITH'S Melodeons, (tuned to the equal temperament,) the best make in the United States. Prices $45, $60, $75, $100, $115, $125, $135, and $150. Smith's Double Bank Melodeons $200. Each Piano and Melodeon guaranteed. The best terms to the trade, schools, &c.; 12½ per cent. discount to clergymen and churches. All orders promptly attended to. Music sent to all parts of the country, post-paid, at the reduced rates. General and select catalogues and schedule of prices of Pianos forwarded to any address free of charge. fe8-3mv

A CARD. 88 CANAL STREET, NEW YORK. MOLYNEUX BELL, IMPORTER AND MANUFACTURER OF CLOAKS & MANTILLAS,

WOULD respectfully inform the trade that his imported and manufactured Styles for the Spring Trade will be ready for inspection on the 19th of February. He, being the only Mantilla merchant from New York who is personally visiting Paris the present season, may reasonably be expected to show a far greater and more varied styles than any house in the trade. The notice of dealers is called to the above, and they may rely upon every attention. ja19-2mv

SCHIEFFELIN BROTHERS & CO., WHOLESALE DRUGGISTS, NEW YORK. Have removed to No. 170 William st., cor. of Beekman,

IMPORTING the leading Drugs from their original markets, both in Europe and East Indies, and also French and English Chemicals, Perfumery, Tooth, Nail and Hair Brushes, Hair Gloves and Straps, Paris and Trieste Sponges, Corks, Soaps, &c., &c., they offer them on the most reasonable terms. Orders either in person, or by mail; will receive their best attention. je13-12mv

### ALDERMEN.

J. Donaldson, Alderman. OFFICE, corner of Penn and St. Clair sts., Pittsburgh. All business pertaining to the office of Alderman will be promptly attended to. fe1-lyd.

Patrick McKenna, ALDERMAN OF THE THIRD WARD. OFFICE corner of Grant and Fifth streets, (formerly occupied by Alderman Lewis,) where all business pertaining to the office of Alderman and Justice of the Peace will be promptly attended to. fe3-3m

### MISCELLANEOUS.

STEWART & KILGORE, MANUFACTURERS OF COOKING, HEATING, AND FANCY STOVES, GRATES, FENDERS, Pipes, Boxes, and Foundry Castings of all kinds. OFFICE AND WAREHOUSE, No. 267 Liberty St., corner of Hand, PITTSBURGH, PA.

ROBERT H. PATTERSON'S LIVERY AND SALE STABLE, Corner Diamond street and Cherry Alley, ap15-tf PITTSBURGH, PA.

ASHLAND HOUSE, ARCH STREET, ABOVE SEVENTH STREET, PHILADELPHIA. H. S. BENSON, PROPRIETOR. Price of Board, $1,50 per day. May 3, 1854—lyd

WALTER P. MARSHALL, Importer and Dealer in Plain, Figured and Decorative Paper Hangings No. 85 Wood street, Pittsburgh. Sole Agent of the celebrated manufactures, Messrs. Delicourt & Co., of Paris. mh3-63

PARIS FASHIONS FOR LADIES' DRESSES.—The Parish Fashions for JUNE, direct per steamer will be on sale on the 1st proximo by MRS. L. S. WILSON, fe27-tf No. 281½ Penn, above Hand street.

KIER, JONES & CO., PROPRIETORS KIER'S PORTABLE BOAT LINE, FORWARDING AND COMMISSION MERCHANTS, Canal Basin, Seventh street, Pittsburgh, Pa. Bacon, Lard, Lard Oil, Mess Pork, S. C. Hams, Kier's extra and No. 1 Salt, Anthracite and Scotch Pig Iron, Bolivar Brick and Clay, Anthracite Coal, &c. my19

BANKING HOUSES OF JOHN T. HOGG: NO. 22 SOUTH 3D ST., PHILADELPHIA; PITTSBURGH, ALLEGHENY CO.; SOMERSET, SOMERSET CO.; MOUNT PLEASANT, CONNELLSVILLE, UNIONTOWN, BROWNSVILLE, WESTMORELAND CO., FAYETTE CO., Penna. Deposits received, Discounts made, Drafts bought, sold and collected, Bank Notes and Specie bought and sold. Stocks, Notes and other Securities bought and sold on commission. Correspondence and collections solicited. no29-tf

Agency. MOSES F. EATON, No. 19 Sixth st., agent for selling and buying PATENT RIGHTS; is now authorized to sell the following lately patented articles: Trott's patent Oil Globes, for Steam Engines; Doe's patent Drill, for Drilling Iron; Doan's Rock Drilling Machines; Copeland's Stationary and Portable Saw Mills; Crawford's Steam and Water Gauges, and Grimth's Wrought Iron Railroad Chair Machines. These articles have been examined by practical mechanics and machinists, and pronounced superior to any in use. He is also authorized to sell Rights to make and vend these articles in any part of the country. He has also for sale hot-pressed Nutts and Washers, and finished Brass Work. He is also prepared to take Agencies for the sale of other patented Rights and new Inventions, and give to the business faithful and constant attention. He refers to the following: CARD. The subscribers have long been acquainted with Mr. Moses F. Eaton, and have no hesitation in recommending him to all who may wish to employ his services, as a gentleman of undoubted integrity and indefatigable industry, in whose exertions every reliance may be placed: Neville B. Craig, Wm. Larimer, Jr., W. H. Denny, James Wood, F. R. Friend, F. Lorenz, Knap & Wade, William Phillips, A. W. Loomis, W. Robinson, Jr., John Graham, H. Childs & Co., N. Holmes & Sons, Kramer & Rahm, L. Livingston, William F. Johnston, Andrew Fulton, Wilson McCandless. PITTSBURGH, November 27th, 1854. dtf

Dubuque Tribune, The Official Paper of the City. THIS is one of the oldest and most widely circulated Newspapers in Iowa. Pittsburgh Merchants and others, wishing to secure the business of Dubuque and the Upper Mississippi, will do well to send their advertisements to the DUBUQUE TRIBUNE, which is issued Daily, Weekly and Tri-Weekly, and which has already a large and extending patronage, as will be seen by reference to its columns. oc18-tf

Hagan & Ahl, NO. 91 Market st., are closing out their entire stock of Dry Goods at an immense discount from former prices, preparatory to purchasing their spring supply. We have on hand a fine assortment of the following goods: Paramattas, French Merinos, Wool Delaines, Worsted Plaids, Madonna Cloth, Tames Cloth, Bombazines, English Chintz, all English do. Ginghams, superior makes of Welch and other Flannels, with a great variety of Black and Colored Brocade Plaid and Striped Dress Silks, all of which will be sold at a great sacrifice. ja29

PINE AND CEDAR WARE.—SAMUEL KROESEN keeps constantly on hand a good assortment of Wash and Bath Tubs, Horse, Steamboat, Oak Well, Kitchen or Draw Buckets, Wooden Bowls, Churns, Dry Measures, Zinc and Cherry Wash Boards, and all other kinds of ware in his line. Also—60 nests Tubs, and 100 dozen Buckets. Wareroom, Masonic Hall, Fifth street, Pittsburgh, Pa. au24tf

ONE HUNDRED AND FORTY, THIRD STREET.—S. CUTHBERT & SON; Office for the sale of Farms, Mills, Manufactories, Improved and Unimproved Lands, City and Country Residences, Building Lots, &c., business partners, &c., for collecting rents, procuring loans, &c. Persons having property to dispose of, and those wishing to buy, will find it to their advantage to call at our office. fe12

HOGS—150 Dead Hogs, average 200, for sale by SHRIVER & DILWORTH, 130 & 2 24 st.

COLDS are not always Consumption, yet Consumption is generally the result of neglected Colds. Beware of them, and procure immediately a bottle of Morgan's celebrated Cough Syrup. For sale, wholesale and retail by JOHN HAFT, Jr., 141 Wood st.

CLOVER SEED—30 bbls. Ohio Seed for sale by ja29 JOHN FLOYD & CO.


## PITTSBURGH GAZETTE.

MONDAY MORNING, MARCH 12, 1855.

### PITTSBURGH AND STEUBENVILLE RAILROAD.

WEDNESDAY, March 7, 1855.

At a meeting of the Stockholders of the Pittsburgh and Steubenville Railroad Company, have pursuant to a call made through the papers, George Black, Esq., took the chair, and Edward Gregg and Sidney F. Von Bonnhorst, were on motion, appointed Secretaries.

James S. Craft, Esq., chairman of Auditing Committee then made the following report:

**Steubenville Railroad—Report of the Investigating Committee.**

*To the Stockholders of the Pittsburgh and Steubenville Railroad Company:*

The undersigned appointed at the stated annual meeting of the Company held on the eighth day of January last, to investigate the accounts of said Company and the Report of the late Treasurer, respectfully report.

That the general character of the accounts of this Company and their footings as exhibited at the meeting of the Stockholders, remind the examiners of the remark attributed to Talleyrand, that language was an invention to conceal men's thoughts. So it would seem, without attributing any deliberate purpose to misrepresent or mystify, that figures can be employed to obscure facts.—For if it had been studiously intended to produce an erroneous impression of the state of the concern before them, which it is not supposed was designed, it could not have been more successfully accomplished than by the exhibit made. This has not been done by means of incorrect additions or substractions, nor by forced balances, but by partially describing and entering the transactions of the Company under heads not sufficiently conducting to desirable information. To explain this more fully. When a city or county Bond was disposed of and disappeared from among the funds of the Company, the proceeds thereof in money, or other value received, were accurately credited, but the gain or loss not entered, in any shape. The Bond was gone, but only partially accounted for in the books. As many of the Bonds sold for cash, were, during the late disastrous times, parted with at a sacrifice, and the amount lost on each sale did not appear, but on the contrary it stood on the books as a part of the available assets of the concern, so that if the Company did not grow richer by its losses, like the widow's cruise of oil, it seemed to suffer no loss by abstraction. Of this description were the entries made for the first and smallest portions of the sales of those Bonds; but latterly they have been disposed of, not by the Treasurer, or the sales regularly returned to him, but by whomsoever deeming themselves authorized took time and opportunity to raise money on the instant of urgent necessity. Who received and negotiatiated them does not appear by the general books of account—nor is there any return of many of them on the Treasurer's Books—so that instead of finding City Bonds to the amount of $285,316 98 as acknowledged in his "*City Bond Account*" by the Treasurer to be in his hands, neither he nor the Company had at the time of his exhibit one of those Bonds in his, or their custody and control. So of "*County Bond Account*" with which the Treasurer charges himself as indebted in the amount of $374,450 83, there was on the eighth of January last nothing of all that amount of Bonds in said Treasurer's or the Company's hands. According to the mode of doing business as above stated, they had all been negotiated or pledged, and neither their proceeds nor the application of those proceeds, nor the name of the pawnee appear in the Treasurer's books or report. Here the examination might have stopped, and the office of the examiners might have ceased with a report of these facts, leaving the burthen of explanation upon the negotiators. And they would have willingly paused there, without attempting to penetrate the tangled thicket which lay before them. But they supposed that simply to state that the amount of City and County Bonds returned to the Stockholders as available assets for the early completion of the Road, did not tally with the amount on hand, but that they had entirely disappeared from the immediate control and power of the Company, would be a barren and unsatisfactory conclusion, and they have therefore extended their researches into all attainable sources beyond said books, in the manner which will hereafter appear.

We continue somewhat further our remarks upon the manner of Book Keeping pursued.—Take up the account styled "*Engineering and Superintendence.*" This should only represent the expenses of Engineers &c., in and about the construction of the Road, tallying with the Engineer's books. But under this head are charged, as we think erroneously, all the salaries paid to others than the Engineer Corps. These should have appeared under the title of Salaries or Expenses, being certainly no part of the cost of the Road, unless as it may be chargeable with the general cost of the management of the Company. The road, analogous to the real estate item of an Individual, should only be charged with its proper cost. For this reason the Engineer's report of his expenses was much less than that charged to him, in manifest error. So when money was remitted from a financiering agent, at a distance from Pittsburgh, it was credited to "Bills Payable," (a sort of asylum for inexplicable windfalls,) when in truth and in fact, neither Note, Bill, Draft or other obligation was ever issued or incurred by the Company to justify such entry. These items are mentioned as explanatory of a perplexed system, which, instead of elucidating, only complicated the arithmetical history of the Company's affairs. We shall dismiss the subject of these mistaken entries by adverting to but one or two more.

The report of the Treasurer charges himself with cash $9,644 21, admitting that sum to be in his hands or due from him. Subsequently, viz: seven days after the date of his report, and after the new board now in existence had appointed another Treasurer, the former Treasurer has credited himself with $8,333 33 for his salary for three years and four months. This posthumous entry is not recognized, but as still born; as our enquiries are properly limited to the date of the report of the Treasurer, especially as his former reports to the stockholders of the first of January, 1853, and that of the 4th of January, 1854, as well as that of the 8th of January, 1855, exhibit no similar claim, nor is it sustained by any resolution of the Directors.

We have also reversed said Treasurer's credit to himself of the sum of $6,250, "*commission charged for negotiating (as he asserts) the sale of the first issue of City Bonds,* $250,000, at 2½ per cent., which the Directors of that day unanimously assert was a sale to himself, and they averring an utter ignorance of this entry.

In undertaking to arrange the accounts for this report, we have separated the items belonging to the Engineers' Department from the salaries generally. These salaries appearing in the tabular statements annexed, have been charged to expenses and of course correspondingly credited to the Engineer Department. The amount expended in that service is found to be reconcilable with its books and the general ledger.

The account of real estate, purchased for stations and depots, has been carefully separated from that of right of way and land damages, inasmuch as the former may be, if found expedient, disposed of when not wanted at its value, and form a productive fund to the Company, while the ground covered by the road, if abandoned, would revert to the owner.

The professional services rendered in contesting or arranging land-damages, should be separated from those attending collections, &c., so that the former should be charged to that account, and the latter to commissions. This separation, as far as it can now be made, is recommended to be done hereafter.

The appropriation account should be opened in another name, suggestive of its purpose. It consists of monies paid under an appropriation of the Directors to the road in the State of Virginia, from the line of Pennsylvania to the Ohio river, authorised by the tenth section of the act of Assembly of the 18th of April, 1853.

The account called "Grading and Bridging," has been, as we think, improved. In that account has hitherto been entered all the payments made to contractors for that kind of work, and the balance reported by the late Treasurer was intended to represent the total of these payments. It would have been better to have charged them as made to each of the contractors in a personal account, and to have opened another account for retained per centage, to be credited to said contractors when their contract was fully performed. By this plan the balance due each contractor would appear always in the ledger until their accounts were closed by charging the whole to "Grading and Bridging." This would also exhibit what never has been shown, the debts due contractors. To effect this exhibition, the whole of the contractors' accounts have been overhauled minutely, and those and the corresponding accounts reconstructed.

In the investigation of the accounts and books of the Company, it was determined to assume the balance sheet presented on the eighth of January, although not accepted by the Stockholders, as the basis of our work; and if any errors were found or new entries became necessary to continue his accounts, so as to present what might be believed the true balances on the day of the date of said Report. This resolution has been perseveringly adhered to, because the entries found necessary might be useful, and indeed essential to the Company hereafter. But for the permanent utility of such supplementary entries, *without expunging or discarding all those previous*, it would have been a far easier task if possessed of all the facts requisite for that purpose, to have opened new books, and journalized and posted the entries from the commencement of the operations; for there is no great difficulty in making correct entries from recent transactions fresh in the minds of the negotiators, but it is an incalculable labor, on the other hand, for strangers to the facts coming in to search after these facts long after their occurrence. And with this perplexity were the examiners met and accompanied, during the heavier portion of their duty. For, from the time the Company became involved in the construction of their Road, and large sums had to be raised, and, when due, again raised upon their credit and securities, scarcely any trace of the many arduous and anxious financial operations of the Company appear on their books, nor was any written memorandum of them made or preserved.—The manner of raising money was generally temporary, and of course often repeated, and in each of these negotiations we were compelled to seek almost a north-western passage after the sources from whence money came, and the destination it reached. Double entry accountants will comprehend this, double necessity in recording every operation, inasmuch as each entry shows the equilibrium of just and equal scales. The time, patience and perseverance required over old and strange transactions to elucidate them in their double bearing is beyond conception. In many cases when it was supposed all the new entries were adjusted to dove-tail with the old, they were found incorrect by the discovery of others already made, and it was only by committing to memory and heart all the old entries and deriving a knowledge of new transactions from innumerable accounts, letters, scraps and verbal explanations which assumed different shapes from inevitably defective recollection of names, dates, and circumstances, that the auditors were enabled to arrive at satisfactory results. Beside the work anxiously toiled over to no final purpose and thrown away for the reasons already given, such thankless labor being fully equal in amount to all that is reported, the work retained for the benefit of the Company as so much prepared for their future journalist shows new entries to more than a million of dollars, not one cent of which was previously in the books or if there, out of their orderly place. All the calculations have been revised. All the entries from the outset carefully examined and scrutinized, and checked one by one by the warrants, bills payable and other vouchers, so that after making required corrections and transpositions, their truth and accuracy may be now vouched for.

The main object of the review, viz. to show the exact condition of the Company, has been kept distinctly in sight, so that whether for better or for worse, the Stockholders and Taxables of the City and County should know precisely how it stood, and that the incoming officers of the concern should be chargeable with no other resources or assets than came to their hands, and that the extent of their liabilities might be equally made manifest, so that they may be held to their just measure of responsibility, but no more. In this they verily believe the search has been pervading and complete. They have found the position of all the bonds of the city and county, sold and unsold, and at whose hands to seek for an account of those unsold. Some of them cannot be extricated without additional sacrifice, which indeed they are advised has already been suffered under past arrangements. It is therefore recommended in order to do justice to the past, present and future Directors of the Company that an account be opened for the expenses and sacrifices, as far as the same may hereafter appear as the consequence of existing contracts. It will necessarily require time and exertion to relieve these bonds from the burthen now pressing on them, if indeed its whole weight is yet ascertained. This may be the subject of future history. The amount of the Discount and Interest account is accumulated by heavy losses in the sales of the bonds, and by high rates of interest paid for loans, chiefly of a temporary duration, negotiated through brokers, several of them with the interminable and multiplying penalty of keeping the notes in circulation by the same kind of agents. An urgent necessity, invincible otherwise for the means to meet obligations not fully anticipated, seemed to sanction these expedients though often complicating the affairs and crippling the resources of the Company. The general paralysis of business and consequent extraordinary pressure on the money market, while these sacrifices were making, suggest their only apology. To array the items of usury or the receivers of it can possibly accomplish no valuable purpose, as it occurred during a period when effecting loans at from 1½ to 3½ per cent. per month were conceived to be financial triumphs and subjects of congratulation. These must remain as a portion of irrevocable history, their example being left as a warning for the future avoidance of such exigencies.

The sheets of figures which accompany this report as an inseparable part of it for the Company purposes, are too voluminous for publication; but may be examined by those who have the patience to satisfy their curiosity. They show the precise entries to be made to reconcile discrepancies and to shape the Journal & Ledger into a continuous and corresponding record of every transaction of which there was evidence, and will obviate the necessity of opening new books, a perilous and exceptionable expedient, unless unavoidable. We may however refer to four condensed tabular statements which exhibit results, viz:

No. One.—The Report of the late Treasurer.

No. Two.—The balance sheet, exhibiting the state of the Company, as ascertained by the undersigned.

No. Three.—A comparative view of those statements being a brief recapitulation of the results, the details of which are minutely presented by the several accounts stated.

No. Four.—An analysis of the expense Account.

No. Five.—The present condition of the company—stated on the basis of Auditor's Report.

JAMES S. CRAFT, JOHN HARPER, } Auditors.

PITTSBURGH, March 6th, 1855.

**Nos. 1, 2 and 3.**

*Comparative Statement of the Affairs of the Pittsburgh and Steubenville Railroad Company, as presented by Wm. A. Hill, Treasurer, and by Auditors' Report.*

| DR. | Wm. A. Hill's Account. | Auditor's Account. |
|---|---|---|
| Engineering and Superint'g | $44,860 31 | $34,295 39 |
| Office Furniture | 673 49 | 174 12 |
| Grading and Bridging | 453,016 57 | 540,340 72 |
| Stations and Real Estate | 10,536 40 | 90,921 40 |
| Right of way and land damag's | 21,253 96 | 21,424 96 |
| Expense account | 15,125 86 | 29,745 87 |
| Coup'ns, int'st, disc't, and com. | 67,807 31 | 137,579 42 |
| Appropriation acc't, road in Va. | 135,929 03 | 185,430 00 |
| Superstructure in Penn'a | 73,033 32 | 30,543 18 |
| Equipments | 5,850 00 | 10,760 47 |
| Bills Receivable | 225 00 | 525 00 |
| Cash Account (Wm. A. Hill late Treasurer) | 9,644 21 | 16,912 53 |
| City Bond Account | 235,316 98 | |
| County Bond Account | 374,450 83 | |
| The amount of the above Bond Acc't by Mr. Hill's account is $609,767 81 | | |
| Of which the Auditors have chg'd to other acc'ts above in lieu of Hill's Bond account 140,012 22 | | |
| And there appears below the following items (in all) 469,155 59 | | |
| Viz: Thompson Bell & Co., balance in their hands, per Auditors | | 12,332 12 |
| Thompson Bell & Co., Bonds in their hands, one since returned | | 19,000 00 |
| Bank Pittsburgh holds for sureties in damage bonds | | 59,800 00 |
| Garret & Jons, Bonds on consignment | | 34,023 84 |
| Clarke & Co. hold as collaterals for Bills Payable | | 20,000 00 |
| Tiernan & Co., hold as do | | 4,000 00 |
| D. Robinson do do | | 1,000 00 |
| Rev. E. R. M'Aboy do do | | 67,000 00 |
| Josiah King (in trust) do | | 2,000 00 |
| Erie City Bank do do | | 80,000 00 |
| Bk. of the Old Dominion do | | 68,000 00 |
| Bank of Winchester, Va. do | | 30,000 00 |
| Central Bank of Va. do | | 58,000 00 |
| Johnston & Bros, bonds in their hands | | 3,700 00 |
| Charles Naylor, since settled and paid, being balance on large sales, &c. for the Co. | | 2,100 63 |
| | $1,450,187 56 | $1,563,613 64 |

| CR. | Wm. A. Hill's Account. | Auditor's Account. |
|---|---|---|
| Capital stock paid in cash | $1,170,332 97 | $1,172,552 07 |
| Bills Payable, Bonds, &c. | 279,854 59 | 224,852 42 |
| Thomas, Presley and Nelson Jones for purchase money and int'st of 33 acres land, including Jones' Ferry | | 67,980 00 |
| Enoch Wright for lot at end of Monongahela Bridge | | 10,400 00 |
| Brady's Bend Co. (balance due on iron) | | 7,747 83 |
| Manhill, Nicholson & Co., contractors, including retained per centage | | 50,720 61 |
| Moorhead & Murray do | | 13,540 04 |
| H. B. Blanchard & Co. do | | 7,926 80 |
| Edrington & Wells do | | 2,143 97 |
| James Andrews do | | 3,265 00 |
| Toppan, Carpenter & Co., Engravers | | 1,961 00 |
| | $1,450,187 56 | $1,563,613 64 |

Submitted March 6th, 1855, by JAMES S. CRAFT, JOHN HARPER, } Auditors.

**No. 4.**

*Analysis of Expense Account.*

| | | |
|---|---|---|
| Organization, Elections, Journeys, &c. | | $1,765 16 |
| Office and miscellaneous expenses | | [illegible] |
| Editors, Engravers and Stationary, including Toppan & Co. unpaid | | 4,981 55 |
| Professional services, &c. at Harrisburgh and Richmond, respecting legislation | | 4,002 00 |
| Professional services as at Pittsburgh, viz: | | |
| Al McMasters signing bonds | 75 00 | |
| Acknowledging deeds, Recording | 18 75 | |
| J. B. Guthrie signing bonds | 125 00 | |
| Eben'r. Boyles, do | 50 00 | |
| J. Gormly, do | 35 00 | |
| F. R. Volz, do | 300 00 | |
| J. T. Whitten, writings | 100 00 | |
| Wm. Bakewell, do | 25 00 | |
| Wm. McCandless, do | 30 00 | |
| Charles Shaler, fee | 100 00 | |
| Thomas M. Marshall | 4,070 00 | |
| Cost of subscription of Allegheny Co. | 250 00 | |
| | | 5,458 75 |
| Salaries of President and Secretary | | 12,311 02 |
| Balance, (as per general statement) | | $29,745 87 |

**No. 5.**

PITTSBURGH, March 6th, 1855.

Brief exhibit of the present condition of the affairs of the Pittsburgh and Steubenville Railroad Company on the basis of the Auditor's statement of 8th January, 1855.

| | | |
|---|---|---|
| Amount expended on the Road in Pennsylvania and Virginia, (exclusive of expense discount and interest paid) | | $912,612 33 |
| Real Estate | | 90,921 40 |
| Equipments | | 10,760 47 |
| | | $1,014,294 24 |

| | | |
|---|---|---|
| Amount of assets and resources of the Company applicable, to the completion of the Road viz: | | |
| City of Pittsburgh and Allegheny County, Bonds, hypothecated, on hand unsold and cash | $456,593 11 | |
| Individual subscriptions unpaid | 200,017 03 | |
| Amount due by Chartiers Valley R. R. per agreement, on 1st May 1855 | 100,000 00 | |
| Seven per cent. 1st Mortgage Bonds unsold, authorized by act of Assembly | 800,000 00 | $1,556,610 14 |
| From which deduct present liabilities viz: | | |
| Bills payable | 224,853 42 | |
| Amount due on real estate purchased | 78,380 00 | |
| Amount due contractors and others, including retained per centage payable in Stocks | 92,797 25 | $396,030 67 |
| Estimated cost of completing, viz: | | |
| Grading and masonry | $280,833 | |
| Cost of ties, iron, bridges, superstructure and laying track to complete | 384,300 | $665,133 00—$1,061,163 67 |
| Balance to cover future expenses, discounts interest, equipments &c. | | 535,446 47 |

Submitted JAMES S. CRAFT, JOHN HARPER, } Auditors.

On motion of Mr. Cooper

*Resolved*, That the report of the Auditing Committee be accepted.

On motion of Mr. Cooper

*Resolved*, That the report of the Auditing Committee and the tabular statements accompanying the same be published in pamphlet form, under the directions of the Committee on Accounts, and also in a sufficient number of the daily papers to give the necessary circulation.

On motion of Gen. Morehead

*Resolved*, That the thanks of the Stockholders be returned to the gentlemen composing the Auditing Committee for their laborious and careful report, and that the Board of Directors be instructed to compensate them for their valuable services.

GEORGE BLACK, *Chairman*.

EDWARD GREGG, SIDNEY F. VON BONNHORST, } *Secretaries*.


COOLNESS.—Whether of Friends or of John Frost, Esq., can be obviated by a good Coat.—CHESTER professes to be able to put everything in the way of coolness on proper footing, by the application of a few dollars. Men and Boys' Clothing in great variety.—74 Wood st. No charge for showing goods. de9

BOARDING—A desirable opportunity is offered for securing Rooms and Boarding for two small families, in a genteel private boarding house, ten minutes walk from the P. O. Applications must be made soon. Address, with name and location, Box 840, Pittsburgh. fe6

SEVENTY-FIVE CENTS—Ladies can have the best quality of Kid Gloves for 75 cts. per pair, at VAN GORDER'S, as he wishes to close out his stock. To ladies who have worn this make they will need no recommendation; those who have not will be pleased with them on trial. Call soon at 83 Market st., corner of Diamond.

WE WISH TO PROCURE A SITUATION for a Young Man, as a Partner in a small manufacturing establishment. He is able to make himself useful in any department, and has a capital of Six or Seven Hundred Dollars. He is a good plain book-keeper and salesman, but would prefer being employed in or about the manufactory. S. CUTHBERT & SON, 140 3d st. ja6

SUNDRIES—1500 bus. prime Peaches, half 160 bus. pared Peaches; 250 bus. Dry Apples; 100 kgs. No. 1 Lard; 50 kgs. packed Butter; 55 bbls. prime Roll Butter; 5 bbls. Onions; 4 casks Potash, a pure article, in store and for sale by de23 SHRIVER & DILWORTH.

HAGAN & AHL have just rec'd per Adams & Co's Express, this day, a large lot of Austrian Collars, to which they invite the Ladies and all who wish to procure handsome and cheap holiday presents.

LINENS & HOUSEKEEPING GOODS—A. A. Mason & Co. have just rec'd 100 pcs. Irish Linens, of every grade, warranted all pure flax; also, a large lot of Linen Crash, Table Diapers and other Housekeeping Goods, which will be sold at greatly reduced prices.

BOUNTY LANDS, for the Soldiers, Chaplains, Teamsters, and Flotillamen engaged in any of the United States' Wars, through heirs or widows, are, by a late law, entitled to a bounty. Those who furnish me their claims can have them promptly attended to. Information given gratis. THOS. WOODS. mh6-tf Bounty Land and Pension Agt., 75 4th st.

WANTED IMMEDIATELY—Pittsburgh City warrants. Apply to ja4 R. McLAIN & SON, No. 21, 5th st.

INEZ, a spirited and powerful story, No. 3 of Harper's Story Book. The Strait Gate, also the three numbers bound in 1 vol. Whig Almanac. Ruth Hall, new supply. Life and Beauties of Fanny Fern, rec'd by mh2 S. RADLER, Allegheny.

HAY 65 bales rec'd and for sale by ja17 BELL & LIGGETT.

HAY—10 tons baled for sale by ja22 SHRIVER & DILWORTH.

A PRESENT of a fine Picture, such as you may procure at Wilkin's Hall Gallery would be acceptable. Prices 50 cents and upwards. fe10

CLOVER SEED—50 bus. just rec'd and for sale by mh6 J. B. CANFIELD.

OILS—30 bbls. bleached Whale in store and for sale by mh6 J. B. CANFIELD.

OATS—2000 bus. for sale by fe2 BELL & LIGGETT.

LARD—10 kgs. prime Lard just rec'd and for sale by de20 S. HARBAUGH & CO.

CHEESE—200 bxs. prime cutting Cheese for sale by R. DALZELL & CO.

BONNETS—Some new styles just rec'd and for sale by A. A. MASON & CO., 25 Fifth st.

CLOVER SEED—20 bbls. new Ohio rec'd and for sale by fe17 BELL & LIGGETT.

FLOUR—400 bbls. in store and for sale by fe6 S. HARBAUGH & CO.

BAKER'S COD LIVER OIL—The best article of Cod Liver Oil now in use, 12 doz received by ja9 JOS. FLEMING.

HOPS—20 bales prime eastern just rec'd and for sale by S. HRABAUGH & CO.

ZINC PAINTS—Snow White Zinc Paint, Stone Brown Zinc Paint; Brown Zinc Paint; in store and for sale by fe10 J. A. HUTCHISON & CO.

FOR SALE.—$4,000 worth of Certificates of deposit on Wm. Larimer, Jr. mh1-tf THOMAS WOODS, 75, 4th st.

MUSTARD—Genuine Lexington Mustard in lb., ½ lb. and ¼ lb. cans; Durham Mustard, put up by Crosse & Blackwell; Finch & Co.'s Fine English Mustard, for sale by ja29 W. A. M'CLURG.

JOHN PHYFE, DEALER IN IVORY, and manufacturer of Ivory Goods, No. 2 Murray st., New York. oc20-ly

MURPHY & BURCHFIELD have just rec'd by express another lot of cheap needle work Collars.

GRASS SEEDS—Clover, Timothy, Herd Grass, Orchard Grass, Kentucky Blue Grass, Italian Rye Grass, on hand and for sale by fe22 R. R. SHANKLAND, 129 Wood st.

GINGHAMS—A. A. Mason & Co. will open in a day or two 3 more cases of those fast colored Lancaster Ginghams, entirely new styles, at 10c per yd; also, another lot of those cheap Calicoes. de26

GROUND NUTS—105 sacks now landing from steamer Jeanett for sale by I. DICKEY & CO.

SPERM CANDLES—10 bxs. Sperm Candles, 4 and 6 to the lb., for sale by W. A. McCLURG.

LARD—20 kegs No. 1 Lard, 5 barrels No. 1 Lard, for sale by J. FLOYD & CO.

CHAMOIS SKINS—A fine lot in store and for sale by fe27 FLEMING BROS.

AGRICULTURAL IMPLEMENTS AND SEEDS.—RALPH & CO., 23 Fulton street, New York, Wholesale and Retail. oc6-tf

BUTTER—20 bbls. Roll Butter; 5 bbls. solid do for sale by ja29 JOHN FLOYD & CO.

BALED HAY—75 bales Hay for sale by ja12 JAS. McLAUGHLIN.

CINCINNATI SOAP—25 bxs. Hill's extra No. 1 Palm Soap; 25 bxs. Hill's Varigerated Soap; 10 do Oleine Soap; 10 bxs. German Soap, for sale by ja16 W. A. McCLURG.

BULK PORK—20,000 lbs. Bulk Pork for sale at Allegheny Depot by SHRIVER & DILWORTH.

LINSEED OIL—20 bbls. for sale by fe2 BELL & LIGGETT.

EMPTY BARRELS—100 empty Barrels Oil and Turpentine, for sale by de27 R. E. SELLERS & CO., 57 Wood st.

CONGRESS WATER—A large supply in pints and quarts received by JOS. FLEMING.

CORN MEAL—10 bbls Fresh Ground Corn Meal for sale by JAS. McLAUGHLIN, ja12 10 Smithfield st.

LINSEED OIL—15 bbls. Linseed Oil in store and for sale by S. HARBAUGH & CO.

GREASE LARD—5 bbls. rec'd and for sale by BELL & LIGGETT, Water street.

LIME—100 bbls. Louisville Lime rec'd and for sale by fe22 HENRY H. COLLINS.

LINSEED OIL—10 bbls. rec'd and for sale by fe17 BELL & LIGGETT.

PEARL ASH—13 csks to arrive and for sale by fe17 BELL & LIGGETT.

SHELL CORN—1500 bus. rec'd and for sale by fe17 BELL & LIGGETT.

CORN—400 bus Shelled Corn in store and for sale by S. HARBAUGH & CO.

BLUE VITRIOL—1,600 lbs by for sale by R. E. SELLERS & CO.

CREAM OF TARTAR—5 bbls for sale by fe21 R. E. SELLERS & CO.

ELM BARK—250 lbs for sale by fe21 R. E. SELLERS & CO.

POTASH—10 casks pure for sale by fe21 R. E. SELLERS & CO.

HOPS—6 bales Ohio in store and for sale by fe21 BELL & LIGGETT.

RAISINS, Currants, Plums, Dry Peaches, Apples, Pears, Beans, &c., for sale by ROSS, PATTON & McCOMBS, Diamond, Pittsburgh, and Federal st., Allegheny. ja25

100 BUS. Red Potatoes for sale by fe20 JAS. McLAUGHLIN.

BLOOMS AND LUMPS—7 tons on hand and for sale by ja9 J. A. HUTCHISON & CO.

FISH—100 bbls. Trout and White Fish; 200 ½ bbls. do do do do; 20 bbls. No. 3 Mackerel, in store for sale by mh1 R. ROBISON & CO.

SEEDS FOR KANSAS—Parties moving West can procure fresh Osage Orange, Oregon Pea, Vegetable, Field and Flower Seeds of the most reliable sorts; Implements, Books, &c., at the Seed Warehouse, 5th st. mh1-3td JAS. WARDROP.

LARD—50 kegs No. 1 Lard rec'd and for sale by R. ROBISON & CO., 255 Liberty st.

SUNDRIES—50 bxs. Soap; 50 bxs. Mould Candles; 6 bbls. Roll Butter, for sale at fe6 C. WELLS & CO., 225 Liberty st.

COPPERAS—25 bbls. in good order, for sale by J. SCHOONMAKER & CO., 24 Wood st.

BLACK LEAD CRUCIBLES—An assortment on hand and for sale by FLEMING BROS.