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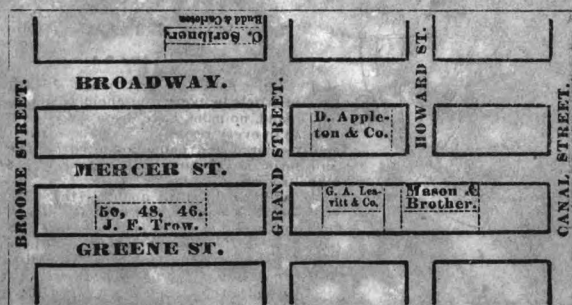
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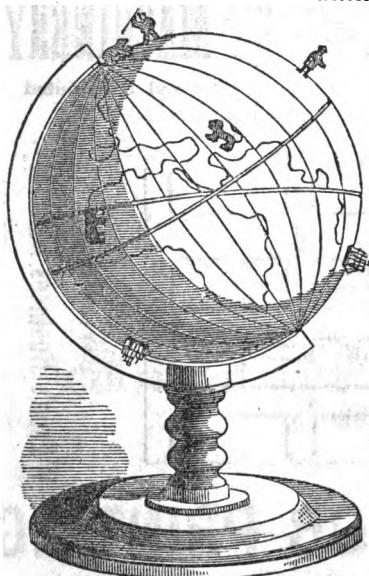
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- Annin & Co. (Edward J. & Benjamin F. Annin) 99 Fulton
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- Appel S. & Kaim (Solomon Appel & Abraham Kaim) 90 Catharine
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- Applegate C. H. & Brother (Charles H. & Daniel S. Applegate) 354 B'way
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- Archer & Bull (George B. Archer & Henry K. Bull) 177 Water
- Archer & George (George W. Archer & Francis George) 180 W. B'way
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- Arnold, Constable & Co. (Aaron & Richard Arnold, James M. Constable, Joseph P. Baker, Leonard Jacobs & Clark L. Sharpsteen) 309 Canal
- Arnold, Martin & Co. (Welcome V. R. & Alfred P. Arnold, Eli Martin, Julius A. Candee & George C. Haganan) ft. E. 53d
- Arnold, Berth & Becker (George W. Arnold, William H. E. Berth & August Becker) 51 Nassau
- Arnstein, Loth & Hartman (Ephraim Arnstein, Joseph Loth & Isaac Hartman) 46 Warren
- Arniz, Whitely & Co. (Charles Arniz, James Whitely & Frederick Wendel) 25 William
- Arrandale & Co. (John Arrandale, Co. refused) 167 B'way
- Arthur George D. & Co. (George H. Kennedy) 84 Wall
- Arthur Samuel D. & Co. (dissolved) 11 Clinton mkt
- Arthur William H. (William Arthur Crawford;—special partner, William Bowne, \$10,000; terminates 31st Dec. 1866) 39 Nassau & 56 Liberty
- Arthur M. & Son (Michael & Henry Arthur) 69 Gold
- Arthur & Gardiner (Chester A. Arthur & Henry D. Gardiner) 82 Nassau
- Arthur, Rumrill & Co. (William C. Arthur & James B. Rumrill, no Co.) 182 B'way
- Aschman F. T. & Co. (Frederick T. Aschman & John J. Stapler) 98 Duane
- Asenjo Thomas & Co. (refused) 17 B'way
- Ash Matthew G. & Co. (dissolved) 1 Chambers
- Ash & Buckbee (John G. Ash & John Buckbee) 183 William
- Ashburton Coal Co. (W. M. B. Hartley, Pres.; W. A. Timpson, Sec. Capital \$2,500,000; Par \$50) 89 William
- Ashe, Dayton & Co. (William A. Ashe & George W. Dayton, Co. refused) 161 Mercer
- Ashfield John & Co. (moved, no inf.) 177 Orchard
- Ashheim & Wolfenstein (Solomon W. Ashheim & Jacob Wolfenstein) 184 & 191 Chatham
- Ashley O. D. & Co. (Oscar D. Ashley, William Wetterbee & Gayla H. Watson) 52 Exchange pl.
- Ashworth Caldwell (special partner, William McMaster, Toronto, Canada West, \$50,000; terminates 1st March, 1869) 10 Pine
- Asiel & Erdmann (Nathan Asiel & Isaac S. Erdmann) 53 Leeds
- Aspinwall & Ostrander (Maria Aspinwall & Charles Ostrander) 630 Fifth
- Aspinwall & Phillips (Solomon Assenheim & Philip A. Phillips) 56 Vesey
- Asten & Throckmorton (Bartholomew C. Asten & William N. Throckmorton) 238 Bowery
- Atkinson & Hazell (James Atkinson & James Hamill) 210 E. 14th
- Atkins J. & Co. (Joshua & Edwin Atkins) 88 South
- Atkins, Mangies & Co. (James Atkins, Godfrey Mangies & John Levy) 89 2nd
- Atkinson J. P. & Co. (John P. Atkinson & William Yellott) 119 Pearl
- Atkinson L. P. & Co. (Lewis P. Atkinson & Henry N. Wilson) 270 Greenwich
- Atkinson R. & Co. (Richard Atkinson & Henry T. Hewitt) 83 Broad
- Atlantic Marine Railway Co. (Brooklyn) 52 South
- Atlantic & Pacific Gold & Silver Mining Co. (G. M. Groves, Pres.; J. N. Sewall, Sec. & Treas. Capital \$5,000,000; Par \$100) 8 Broad
- Atwater, Benham & Co. (John H. Atwater, James C. Benham & Xenophon Stouteborough) 270 Pearl
- Atwater, Mulford & Co. (in liquidation) 119 Pearl
- Atwood & Sims (Joseph C. Atwood & Jasper N. Sims) 1 Park pl.
- Aub, Seligsberg & Co. (Simon Aub & William Seligsberg, no Co.) 212 Pearl
- Auchincloss John & Hingh (Henry B. Auchincloss & William P. Bleeker) 108 Duane
- Audenrield Louis & Co. (William G. Audenrield & John Rommel Jr. Pa. & George H. Putts, N. Y.) 110 B'way
- Anerbach & Hatzel (Ezekiel Anerbach & Jacob A. Hatzel) 44 Stanton
- Aufenanger A. & Co. (Anthony Aufenanger & John A. Bernholz) 295 Wash'n
- Auffmordt, Heisenberg & Co. (Clement A. Auffmordt, Gustavus Heisenberg & Philip Starnier) 184 Duane
- August Herman & Co. (Moses Heyman) 119 Chambers
- August D. & E. & Co. (Daniel & Elias August & Henry Bernheim) 47 Warren
- August & Bernheim (Simon August & Charles L. Bernheim) 51 Warren
- August & Bing (Jacob August & Simon Bing Jr.) 55 Warren
- August & Fox (Gottfried August & Joseph Fox) 77 Warren
- Austin D. & Son (David & Theodore P. Austin) 563 B'way
- Austin L. & Brother (Lavinus & Abraham Austin) 565 B'way
- Austin & Magill (Samuel J. Austin & John Magill) 147 Fulton
- Austin, Thorp & Co. (refused) 280 B'way
- Austrian & Brother (disolved) 67 Attorney
- Autens & Bourne (James W. & John G. Autens & William O. E. Bourne) 53 Pine
- Ayer & Co. (Elizabeth A. Ayer & Christina Shugg) 315 Sixth av.
- Aymar William & Co. (Samuel Aymar & James A. Degrauw) 50 South
- Aymar & Co. (Joseph Galliard Jr., John W. Cater & Augustus Aymar) 84 South
- Ayres Abraham & Son (Zephaniah S. Ayres) 170 W. 40th
- Ayres Robert & James H. Blauvelt, 151 B'way
- Ayres & Ames (John B. Ayres & William H. Ames) 117 Nassau
- Babcock Charles B. (special partner, Seth G. Babcock, Bergen, N. J. \$20,000; terminates 1st Jan. 1865) 73 Franklin
- Babcock D. B. & Co. (David B. Babcock & Leonard P. Edgerton) 94 Chambers
- Babcock J. A. & Co. (James A. Babcock & Stephen T. Frazier) 60 John
- Babcock S. B. & Co. (Stephen B. Babcock & Miner Trowbridge) 54 Wall
- Babcock & Co. (Francis M. & John Babcock) 65 Water
- Babcock & Cox (Francis Babcock & John V. Cox) 67 Beaver
- Babcock & Loomis (Amos L. Babcock & William H. Loomis) 64 Whitehall
- Babcock & Tobin (Nathaniel Babcock & Charles Tobin) 27 Bond
- Babcock Brothers & Co. (refused) 8 Nassau
- Bach J. L. & Co. (Jacob L. & Lewis Bach) 91 Park pl.
- Bach & Nostrand (John C. Bach & Elbert B. Nostrand) 41 Fulton
- Bach & Puffer (John O. Bach & George S. Puffer) 88 William
- Bacharach H. & Co. (Herman Bacharach & Joseph Rosenthal) 447 B'way & 24 Mercer.

- Bacharach Brothers** (Julius & Henry Bacharach) 50 Av. D
- Bache Beunen & Co.** (Solomon B. Ulmann & Sigmund J. Bache) 50 Beekman
- Bachman & Co.** (Solomon Bachman & Isaac Bernhardt) 17 Murray
- Bachmann & Laurent** (Max Bachmann & Eugene Laurent) 447 B'way
- Bacon F. W. & Co.** (Francis W. Bacon, George H. Fox & Radford) 84 John
- Bacon & Hyde** (Sherman J. Bacon & Samuel T. Hyde) 87 Fulton
- Bacon & Russell** (Elisha Bacon & William J. Russell) 38 South
- Bacon, Clardy & Co.** (William J. Bacon, William D. & John D. Clardy & James S. Parish) 191 Pearl
- Badeau Henry & Sons** (John H. & Peter C. & William S. Badeau) 901 B'way
- Badeau, Lockwood & Co.** (Edward C. Badeau, Francis D. Lockwood & Henry Dean) 227 Wash'n
- Bader A. & Brothers** (Adolph & Robert & Julius Bader) 290 Seventh
- Badger & Co.** (Luther W. Badger & Elliott D. Carpenter) 9 State
- Badnall Brothers** (James R. Badnall, only) 84 Leonard
- Badt & Katsky** (Tobias Badt & Abraham H. Katsky) 501 Eighth av.
- Baeder, Dolany & Adamson** (Charles Baeder, Charles Dolany & William Adamson) 67 Beekman
- Baer B. & H.** (Bernard & Herman) 457 B'way
- Baerth & Devorin** (Herman Baerth & Anthony L. Devorin) 50 Beaver
- Bagley & Wiley** (John A. Bagley & William L. Wiley) 17 Nassau
- Babre & Schmidt** (Frederick J. H. Babre & Theodore A. Schmidt) 233 G'wich
- Bailey H. E. & Co.** (Henry E. & Theodore Bailey) 603 B'way
- Bailey M. & L.** (moved, no inf.) 150 E. 23d
- Bailey & Co.** (Silas Bailey & William H. Devon) 147 W. 87th
- Bailey & Coleman** (William A. Bailey & Edward A. Coleman) 436 B'way
- Bailey & Kinnler** (John C. Bailey & George Kinnler) 105 W. Houston
- Bailey & Southard** (Floyd Bailey & Charles H. Southard) -special partners, Marcus Spring, Englewood, N. J., & William H. Reynolds, *Prva. R. L.*, each \$50,000; terminates 1st Jan. 1866) 27 Park pl. & 24 Murray
- Baillie D. & S.** (David & Samuel) 748 B'way
- Bailliere Brothers** (Charles E. & Hippolyte E. Bailliere) 520 B'way
- Bailey A. P. & Co.** (dissolved) 897 B'way
- Baird & Bowne** (Andrew Baird & Robert S. Bowne) 65 South
- Baird & Doran** (Peter Baird & Dennis Doran) 47 Ann
- Baiz A. & Co.** (Abraham & Jacob Baiz) 15 Stone
- Baker Charles S. & Co.** (John C. Hindlaub) 341 Wash. mkt
- Baker Cornelius & Son** (Henry M. Baker) 650 Hudson & 48 Leonard
- Baker A. & S.** (Abel & Sanford) 266 Wash'n
- Baker B. P. & B. C. & Co.** (Benjamin P. & Bowman C. & Orville B. & Joel Baker, Nimrod H. Sinclair, James P. Garvey, Samuel C. Emley, & James M. Lea) 110 Pearl
- Baker D. P. & Co.** (David P. Baker & Joseph L. Metcalf) 338 B'way
- Baker H. J. & Brother** (Henry J. & Charles J. Baker & Conrad Braker Jr.) 180 Pearl & 142 Water
- Baker J. M. & Co.** (Jesse M. Baker & Smith S. Eaton) 54 Vesey
- Baker J. O. & Co.** (John O. Baker, Frederick H. Patten & Samuel G. Glidden) 131 Pearl
- Baker & Co.** (David S. Baker, no Co.) 1443 B'way
- Baker & Co.** (refused) 66 Dev.
- Baker & Comstock** (Jared Baker & Gilbert Comstock) 5 Fulton mkt
- Baker & Crowell** (Howes Baker & William Crowell) 21 South
- Baker & Dayton** (William W. Baker & Albert Dayton) 23 South
- Baker & Disbrow** (Harvey Baker & Thomas L. Disbrow) 1261 B'way
- Baker & Godwin** (Peter C. Baker & Daniel Godwin) 1 Spruce
- Baker & McConney** (Laura S. Baker & James McConney) 85 Walker
- Baker & Sterling** (Jared Baker & Frederick Sterling) 522 Grand
- Baker, Smith & Co.** (William C. Baker, John J. Smith & Eckley W. Storans) 152 Centre
- Baker & Vail** (Tallmadge & Daniel K. Baker & Edward E. Vail) 179 Beade
- Bakewell & Goring** (Thomas S. Bakewell & John P. Goring) 3 Broome
- Balcom J. & Co.** (John Balcom & Charles Ferrero) 81 W. 4th
- Balcom W. & Co.** (Ward Balcom & Smith S. Eaton) 349 Wash. mkt
- Baldwin Austin & Co.** (Austin P. Baldwin) 73 B'way
- Baldwin Francis B.** (special partner, Charles Fox, \$20,000; terminates 6th Feb. 1866) 70 Bowery
- Baldwin A. & Co.** (Abraham Baldwin & Benjamin S. Olmstead) 321 B'way
- Baldwin M. A. & Brothers** (Mary A. Baldwin & Thomas B. Jr. & Robert B. Smith) 154 Bowery
- Baldwin S. & H.** (Sears & Henry) 113 Broad
- Baldwin & Co.** (Wickliffe E. Baldwin, no Co.) 192 B'way
- Baldwin & Farnham** (A. De W. Baldwin & William T. Farnham) 38 Wall
- Baldwin & Fullgraf** (A. M. Baldwin & Ludolph A. Fullgraf) 183 Fulton
- Baldwin & Jones** (John F. Baldwin & Charles H. Jones) -special partner, Joseph Yeoman, *B'klyn. N. Y.*, \$6,000; terminates 1st July, 1865) 114 Fulton
- Baldwin & Nostrand** (William Baldwin & Daniel Nostrand) 226 Wash. mkt
- Baldwin, Fisher & Co.** (Harris M. Baldwin, Nathaniel Fisher & Henry Dix) 35 Park row
- Baldwin, Sexton & Co.** (Noses G. & Edward A. Baldwin, Augustus W. Sexton & Richard N. Peterson) 5 Maiden la.
- Baldwin, Starr & Co.** (Augustus C. & Charles P. Baldwin & Walter S. & Charles J. Starr) 12 Cortlandt
- Balen P. & Co.** (Peter Balen, Abraham B. Dunlap & William H. Chapman) 34 Broad & 32 New
- Balestier Joseph N. & John A.** 35 Pine
- Ball T. W., Black & Co.** (Thomas W. Ball & Aaron S. & Joseph Black) 177 Hester
- Ball W. H. & H. C.** (William H. & Henry C.) 25 Howard
- Ball & Humbert** (George P. Ball & Louis Humbert) 65 South
- Ball, Black & Co.** (Henry Ball, William Black & Ebenezer Monroe) 565 B'way
- Ball, Barnard & Rogers** (William H. H. Ball, Thomas Barnard & Joseph J. Rogers) 9 John
- Ballantine Peter & Sons** (Peter H. & John H. & Robert F. Ballantine) 134 Wash'n
- Ballard A. H.** (Arden H.) -special partner, John O. Whitehouse, *B'klyn. N. Y.*, \$10,000; terminates 1st Jan. 1866) 45 B'way
- Ballard L. & Co.** (Lewis & Lewis M. Ballard) 290 B'way
- Ballin & Sander** (Eugene S. Ballin & Charles Sander) 24 Exchange pl.
- Ballins & Straus** (Moritz & Louis Ballin & Simon Straus) 102 Chambers
- Ballou Brothers** (Samuel B. & Leonard S. Ballou Jr.) 408 B'way
- Bamber Ruger & Co.** (John A. Walrath) 59 Broad
- Bancroft, Lewis & Co.** (Jeseln, Isaac Salzer, agent) 111 B'way
- Bandinan A., Brother & Co.** (Adolph & Maurice S. Bandinan & Moritz Leuziger) 5 Warren
- Bang A. & Co.** (Anna & Jacob Bang) 298 B'way
- Banga Merwin & Co.** (Elizah & Banga, Andrew M. Merwin & William T. Bueken) 596 B'way
- Banks William & Co.** (Jacob Frotag) 49 Chambers
- Banks & Anderson** (Francis S. Banks & Elbert Elery Anderson) 54 Wall
- Banks & Bailey** (William M. Banks & Jordan L. Bailey) 22 Bowery
- Banks & Brothers** (David Jr. & Charles & Anthony B. Banks) 144 Nassau
- Banta & Larue** (Samuel Banta & Aaron Larue) -special partner, Benjamin F. Cooper, \$3,500; terminates 4th Jan. 1869) 444 Beecroft

- Banta & Marren** (Issac V. Banta & Joseph Marren) 700 Third av.
Baptist & Taylor (Anthony Baptist & Douglas Taylor) 125 Fulton & 59 Nassau
Barber Joseph & Sons (Joseph E. & Charles A. Barber) 114 Nassau
Barber Marshall & Brother (Alfred Barber) 65 Bayard
Barber & Co. (dissolved) 343 Pearl
Barber & Brand (James Barber & James Brand) 32 B'way
Barbey A. & Son (Andrew & Gabriel H. Barbey) 26 Cortlandt
Barbier & Simpson (Francois Barbier & George W. Simpson) 55 Ferry
Barbour Brothers (Thomas Barbour, only) 69 Duane
Barcelo & Vatable Brothers (Juan Barcelo & August & Jules Vatable) 64 Beaver
Barclay & Livingston (Samuel U. F. Odell & Robert Mackie) 24 Beaver
Barker William & Co. (George H. Freeman) 112 Fulton mkt.
Barker T. & Son (Thomas & Edward Barker) 68 University pl.
Barker & Cochran (George H. Barker & William Cochran) 77 Rutgers
Barker & Cole (Henry R. Barker & Albert Cole) 344 Pine
Barker & Hunt (George F. Barker & Thomas G. Hunt) 48 Water
Barker & Lee (Israel A. Barker & Henry A. Lee) 18 Murray & 21 Park pl.
Barker & True (William Barker & Loren W. True) 499 B'way
Barlow & Willbur (Charles M. Barlow, only) 52 South
Barmore G. & H. (Garret & Harvey) 343 Bleecker
Barnaby & Tallmadge (Thomas B. Barnaby & Frederick A. Tallmadge) 25 Chambers
Barnard & Pierce (dissolved) 21 Coenties sl.
Barnes Demas & Co. (Demas S. Barnes & William P. Ward) 21 Park row
Barnes S. D. & Co. (Stephen D. Barnes, John Wright & Garret Post) 4 Oliver sl.
Barnes & Co. (William J. Barnes, no Co.) 118 Third av.
Barnes & Brother (William C. & Gilbert W. Barnes) 12 First
Barnes & Burr (Alfred S. Barnes & Henry L. Burr) 51 John
Barnes & Martin (Polydore Barnes & Alexander D. Martin) 69 Fulton
Barnes & Merritt (Theodore M. Barnes & Richard P. Merritt) 85 Gold
Barnes & New (Harrison G. Barnes & Tobias New) 82 John
Barnes & Roe (Samuel H. Barnes & Justus Roe) 673 Wash'n
Barnett & Son (Joseph & Joseph S. Barnett) 335 W. Wash. mkt.
Barnwell & Thomas (William Barnwell & James P. Thomas) 122 Pearl
Barney Brothers (Hiram B. & John M. & James H. Barney) 303 Grand
Barney & Styles (George A. Barney & John Styles) 40 Hudson
Barney, Butler & Parsons (Hiram Barney, William Allen Butler & George W. Parsons) 111 B'way
Barnstorf Louis & Co. (dissolved) 112 Wash. mkt.
Barnstorf H. & Co. (Henry & Frederick Barnstorf & Etienne O. Vidand) 18 Beaver
Barnum P. C. & Co. (Peter C. & Joshua Barnum & Charles Horton) 198 Chatham
Barratt & Haggerty (George J. Barratt & George A. Haggerty) 170 Third av.
Barrell George & Son (George Barrell jr.) 68 Wall
Barrett Nephews & Co. (Nathan Barrett, Nathan M. & Joseph H. & Edwin B. Heal & Abraham C. Wood) 5 John
Barrett, Brinsmade & Barrett (William C. & George C. Barrett & James B. Brinsmade) 8 Wall
Barretto F. J. & Co. (Francis J. & Washington C. Barretto) 68 Beaver
Barril Brothers (John J. & Robert Barril) 19 Nassau
Barron & Bradley (James S. Barron & Frederick D. Bradley) 390 Wash'n
Barrow Henry & Co. (Thomas W. Jenkins) 124 & 213 Front
Barrows H. F. & Co. (Henry F. Barrows, no Co.) 177 B'way
Barrows, Haselton & Co. (James M. & James G. Barrows & James C. Haselton) 220 Pearl
Barry & Loese (Thomas Barry & Hiram V. Loese) 140 Centre
Barrys & Waldo (Samuel F. & William F. Barry & Horace Waldo jr.) 46 Murray
Barstow E. W. & Son (Edwin W. & J. P. Barstow) 83 Maiden la
Barstow & Pope (Henry W. & William P. Barstow & Joshua L. Pope) 98 Pine
Bartels & Lange (Caroline M. Bartels & Agnes L. Lange) 695 Third av.
Bartholf George Z. & Co. (no Co.) 80 E. 14th
Bartholomae & Garrett (Charles Bartholomae & William Garrett) 599 Ninth av.
Bartleson & Covert (Enos B. Bartleson & Lewis B. Covert) 280 Pearl
Bartlett Brothers (George W. & David W. Bartlett) 40 Water
Bartlett & Co. (dissolved) 442 B'way
Barton William & Son (William H. W. Barton) 43 Pine
Barton & Son (Charles T. Barton, only) 111 Fulton
Barton & Irons (Joseph Barton & Samuel Irons) 16 Wall
Barton & Thomson (A. Barton & Lachlan Thomson) 13 Carlisle
Barton, Alexander & Waller (John C. Barton, Robert H. Alexander & Septimus P. Waller) 63 Beekman
Bartow Theodosius & Sons (Theodosius jr. & Edward W. Bartow) 98 Wall
Basch, Cohn & Co. (Israel Basch & Simon & Mannheim Cohn) 378 Pearl
Bash I. & Brother (Isidore & Henry Bash) 391 B'way
Bass & Clark (Samuel W. Bass & Joshua A. Clark) 108 Warren
Bassett & Nickerson (Zenas D. Bassett jr. & Lorenzo Nickerson) 52 South
Bassett & Mace (Allen L. Bassett & Theodore Mace) 57 Beekman & 87 Ann
Bate Thomas H. & Co. (William Mills) 7 Warren
Bates Martin jr. & Co. (George C. Olney) 51 B'way
Bates J. D. & Co. (Joseph D. Bates & Samuel H. Grosvenor) 60 John
Bates & Co. (Daniel Bates & Thomas A. Pickering) 57 Sixth av.
Bates & Holden (Theophilus Bates & Orel J. Holden) 496 B'way
Bates & Howell (William Bates & Coe H. Howell) 215 Fulton mkt.
Bates & Thomson (dissolved) 633 Sixth av.
Battelle & Renwick (Lewis F. Battelle & William R. Renwick) 163 Front
Battison, Stringham & Bishop (George W. Battison, William Stringham & Edward Bishop) 237 Monroe
Bauch F. & P. Gungelmann (Francis Bauch & Peter Gungelmann) 599 B'way
Bauchman William H. & Co. (no Co.) 158 South
Baudouin C. & J. C. Garret (Constant Baudouin & John C. Garret) 146 Laurens
Bauendahl & Co. (Walter Bauendahl & Leonard J. Stalstny) 181 Duane
Bauer & Hender (John Bauer & James P. Hender) 172 Centre
Baum & Brother (Benjamin W. & Lyman S. Baum) 26 Burling sl.
Baum & Gotty (John G. Baum & Thomas Gotty) 202 Wash. mkt.
Baum & Son (Abraham & Emanuel Baum) 426 Third av.
Baumann Ludwig & Co. (Albert Baumann) 475 Third av.
Baumann & Kamp (Henry Baumann & William Kamp) 215 Ninth av. & 277 W. 40th
Bawo & Dotter (Francis H. Bawo & Charles T. Dotter;—special partner, Frederick L. Mathez, \$10,000; terminates 30th April, 1867) 52 John
Baxter John C. & Sons (Edgar & John F. Baxter) 308 West
Baxter C. H. & A. T. & Co. (Charles H. & Alfred T. Baxter & Franklin Bell) 15 Beekman
Baxter S. G. & Son (Samuel G. & Samuel H. Baxter) 102 Market
Baxter Brothers (John & Daniel Baxter) 408 Pearl
Baxter & McEvoy (Thomas Baxter & Robert McEvoy) 204 South

- Baxter & Merrill (John A. Baxter & Theodore C. Merrill) 119 Wall
- Bayaud T. W. & Berard (Theodore W. Bayaud & Joseph Eugene Berard) 100 Pearl
- Bayley & Hill (Joseph Bayley & Benjamin S. Hill) 88 John
- Baylis Henry & Co. (George M. Mann) 15 Murray
- Baylis & Marston (Gilbert C. Baylis & Lawrence Marston) 414 Wash'n mkt
- Bazing Marshall & Co. (Edward W. Tiers jr.) 106 Front
- Beach L. & Co. (Lester Beach, no Co.) 74 Bleecker
- Beach S. E. & Co. (refused) 79 Cedar
- Beach & Co. (Oakley Beach, Co. refused) 14 Dey
- Beach & Bond (Lewis Beach & John H. Bond) 52 Front
- Beadle Irwin P. & Co. (George Munro & Samuel Greenwood) 187 William
- Beadle & Co. (Erastus F. Beadle & Robert Adams) 118 William
- Beadleston & Price (Ebenezer Beadleston & Walter W. Price) 189 W. 10th
- Beals H. & Co. (dissolved) 48 Pine
- Beam John & Son (John M. Beam) 128 Broad
- Beam & Murray (John V. Beam jr. & George W. Murray) 54 Cliff
- Bean H. J. & Co. (Hugh J. Bean, no Co.) 256 W. 17th
- Beards & Cummings (Sylvester M. & Eli & Samuel S. & Sylvester C. Beard, Samuel W. Gillespie & William M. Cummings) 123 & 279 Front
- Beardslee Charles & Brothers (Reuben & Phineas Beardslee) 49 Warren
- Beardsley J. W. & Son (Justus W. & Theodore R. Beardsley) 162 West
- Beardsley & Holton (Homer S. Beardsley & Lewis M. Holton) 76 Fulton
- Beardsley & Richmond (George P. Beardsley & Archibald M. Richmond) 380 Delancey
- Beardsley & Tice (D. N. Beardsley & William Tice) ft Hammond
- Beardsley, Sumner & Co. (Charles S. Beardsley, Adam C. Sumner & Andrew Billings) 97 Broad
- Beattie & Foulis (Lawrence Beattie & David Foulis) 925 B'way
- Beatty Brothers & Co. (Robert W. & John C. & George R. Beatty) 90 Front
- Beatty, Dorman & Co. (dissolved) 90 Front
- Beatty, Stevenson & Co. (Robert Beatty, James Stevenson, Henry W. Taylor, Theodore Wood & James H. English) 15 Spruce
- Beattys & Boak (Benjamin Beattys & John C. Boak) 8 Fourth av.
- Becar, Napier & Co. (Alfred Becar, Alexander D. Napier & Welcome G. Hitchcock) 342 B'way
- Bech & Brucker (Peter G. Bech & Julius W. Brucker) 133 Water
- Becher & Endree (Louis Becher & Charles Endree) 104 Eldridge
- Bechet & Perraud (Felix Bechet & Peter Perraud) 634 B'way
- Bechstein F. & Brother (Frederick & Augustus C. Bechstein) 96 Hudson
- Beck C. & Rath (Charles Beck & Charles Rath) 813 E. Houston
- Beck F. & C. (Fernando & Charles) 384 Bleecker
- Beck J. & Son (Julius P. & John Beck) 9 John
- Beckel Brothers (Joseph & Lewis Beckel) 199 B'way
- Becker H. & Co. (Henry Becker & Emil Siebers) 82 B. William
- Becker & Freysinger (Frederick Becker & Frederick Freysinger) 161 W. 27th
- Becker & Lyons (Arthur T. Becker & Heber T. Lyons) 287 Hudson
- Becker & Schneider (John Becker & William Schneider) 390 Pearl
- Bedell & Brother (Edgar & James H. Bedell) Pier 56 E. R.
- Bedell & Johnston (John S. Bedell & William Johnston) 174 Centre
- Bedell & Montgomery (Alva A. Bedell & James Montgomery) E. 84th n Third av.
- Bedford Copper Co. (G. A. Freeman, Pres.; E. L. Bolles, Sec. Capital \$625,000; Par, \$5) 49 Exchange pl.
- Beebe James M. & Co. (George J. Fiske) 142 Duane
- Beebe & Co. (refused) 160 B'way
- Beebe & Brother (William J. & Charles E. Beebe & Charles W. & William H. H. & Elias E. Beebe) 151 Front
- Beebe & Hall (Roderick Beebe & Charles C. Hall) 27 Beekman
- Beebe & Williams (George W. Beebe jr. & Frederick Williams) 42 Exchange pl.
- Beebe, Montgomery & Co. (Warren & Leonard Beebe & Richard W. Montgomery) 97 Wall
- Beebe, Dean & Donohue (Welcome R. Beebe, Gilbert Dean & Charles Donohue) 76 Wall
- Beeber M. & Co. (Max Beeber, no Co.) 86 Liberty
- Beecher N. & Co. (Nelson Beecher, Robert Fenton. & George W. Thurston) 834 Bleecker
- Beekman Envelope Co. (H. C. Hulbert, Pres.; W. A. Hulbert, Treas. Capital, \$30,000; Par \$100) 25 Beekman
- Beekman & Brother (William M. & Daniel D. Beekman) 362 Third av.
- Beer & Schirmer (Bernard Beer & Gustave Schirmer) 701 B'way
- Beers C. L. & Co. (Caroline L. Beers, Co. refused) 242 Eighth av.
- Beers J. B. & Son (James B. & John C. Beers) 48 John
- Beers & Co. (Simon Beers & James H. Williams) 174 E. Houston
- Beers & Hagan (Henry N. Beers & Peter Hagan) ft E. 24th
- Beers, Judson & Beers (Lemuel & Frederick W. Beers & Anson Judson) 48 John
- Behrend G. & Co. (Gustavus & Edward Behrend) 875 B'way
- Behrens Henry C. & Co. (August Kiep) First av c E. 46th & 755 Second av
- Behrens & Ritzmann (Claus Behrens & Ernst Ritzmann) 447 Canal & 108 Essex
- Behrmann & Schmidt (Henry Berhmann & Louis Schmidt) 160 West
- Belstrup G. L. & Co. (moved—no inf.) 320 Wash'n.
- Belden's Amos, Son (Roswell K. Belden) 32 Norfolk
- Belknap E. S. & Sons (Edwin S. & James G. & Dayton C. Belknap) 8 Gold & 18 Jackson
- Bell Richard & Frederick Gundry, 32 Pine
- Bell William H. & S. P. (Samuel P.) 52 John
- Bell A. C. & J. W. (Amos C. & Jared W.) 20 Fourth av.
- Bell T. & J. P. (Thomas & John P.) ft W. 22d
- Bell & Bowne (James W. Bell & William E. Bowne) 171 Fifth av.
- Bell & Gilmour (E. R. Bell & J. Gilmour) 361 Canal
- Bell & Ingraham (Thomas Bell & William S. Ingraham) 58 New Bowery
- Bell & Onderdonk (Abraham C. Bell & Hobart Onderdonk) 42 Pine
- Bell, Wheelock & Co. (Henry G. Bell, Adam D. Wheelock & Charles L. Lord) 69 Worth
- Bell's Abraham, Son (William Bell) 25 Park row
- Bellis & Johns (Garret S. Bellis & Alexander G. Johns) Pier 20 N. R. & 18 W. Wash. mkt.
- Belmont August & Co. (no Co.) 50 Wall
- Belmont Fernando & Co. (Seward Olsen) 769 B'way
- Belmont Gold Co. (dissolved) 50 Wall
- Belter J. H. & Co (dissolved) 722 B'way & 1222 Third av.
- Benda Henry & Co. (Adolph B. Ansbacher) 105 William
- Bendit A. & Brother (Adolph & Seligman Bendit) 87 Maiden la.
- Benedicks S. & Co. (Sarony Benedicks & Louis Sulzbacher) 59 Warren
- Benedict C. H. & Co. (Charles H. & James A. Benedict) 96 Broad
- Benedict Brothers (Ovington & Read Benedict) 171 B'way
- Benedict & Co. (Henry M. & Elias C. Benedict) 68 Wall
- Benedict & Boardman (Jesse W. Benedict & Andrew & Samuel Boardman) 128 B'way
- Benedict & Colt (Seth W. Benedict & William A. Colt) 4 Pine
- Benedict & Eckhard (Stephen N. Benedict & Charles Eckhard) 207 Centre
- Benedict & Thorn (Abner Benedict & William E. Thorn) 79 Cedar
- Benedict, Burr & Benedict (Erastus C. & Charles L. & Robert D. Benedict & Edwin Burr) 74 Wall
- Benjamin W. & Co. (William Benjamin & Edward C. Smith) 155 Duane
- Benjamin & Doremus (Edward Benjamin & Henry B. Doremus) 11 Spruce

Benjamin, Root & Co. (William Benjamin, John B. Root & Edward O. Smith) 155 Duane
 Benjamin, West & Crandall (Mallison Benjamin, Benjamin W. West & Joseph Crandall) 1 Fulton mkt
 Benkart & Hutton (Benjamin H. Hutton, only) 144 Duane
 Benner V. & Ch. Bendinger (Valentine Benner & Christopher Bendinger) 1 Av. A
 Benner & Brown (Hiram Benner & Lemuel Brown) 113 Wall
 Bennett James O. & Co. (Edward B. Pearsall) 80 Whitehall
 Bennett H. C. & Co. (Hiram C. & Daniel H. Bennett) 83 Pine
 Bennett L. & Co. (Leffert & John S. Bennett) 237 Fulton mkt
 Bennett Brothers (George A. & Miles W. Bennett: —special partner John T. White, \$25,000; terminates 30th June, 1867) 151 Chambers
 Bennett & Vail (James G. Bennett & David D. Vail) 33½ B'way
 Bennett, Strickland & Fellows (Lyman Bennett, George W. Strickland & Adam C. Fellows) 34 Church
 Bensel J. Mc. J. & Co. (Joseph Mc. J. Bensel, Richard Ascheroff & John L. Dyke) 10 Depeyster
 Benson Brothers (Robert & Charles & Christopher Benson) 109 E. 2nd
 Benson, Lovell & Temple (Benjamin F. M. Benson, George F. Lovell & Thomas I. Temple) 56 Wall
 Bentley & Burton (Norman S. Bentley & Charles W. Burton:—special partners William J. Gordon, *Cleveland, O.*; \$15,000. & Solomon D. McMillan, *Cleveland, O.*; & George A. Fellows, *N. Y.*, each \$7,500; terminates 31st Jan., 1866) 16 Beaver
 Bentley & Shalde (Thomas Bentley & Bernard L. Shalde) 187 Bowery
 Bentley, Smith & Co. (Andrew J. Bentley, Samuel N. Smith & Elisha H. Rockwell) 72 South
 Bento John & Co. (Gustav Sesselberg & Henry P. Alva) 176 Front
 Benton Thomas G. & Sons (Eugene W. Benton) 90 West
 Benton W. H. & Co. (William H. Benton & Henry Everett Russell) 34 Leonard
 Bentz H. & M. (Henry & Martin) 321 W. 45th & 45 Canal
 Benvenuto B. & Co. (Bartolomeo Benvenuto & Theresa Caze) 13 Crosby
 Benziger Brothers (Adelrich & Louis Benziger) 9 Day
 Bentin John H. & Co. (no Co.) 49 Jeff mkt
 Berendseha Prothiers (Theodore & Rudolph Berendseha) 103 Beekman
 Berge J. & H. (John & Henry) 83 John
 Bergen & Tripp (Peter G. Bergen & Ervin B. Tripp) 114 Nassau
 Bergenport Copper Co. (F. H. Delano, Pres.; H. W. Barnes, Treas. Capital, \$150,000; Par, \$100) 69 Pine
 Berger Albert & Co. (Peter & Oscar Berger & Titus Walter) 15 Maiden la.
 Bergman J. & Co. (Eliza Bergman & Jane Schwartz) 117 Division
 Bergmann J. H. & Co. (John H. Borgmann & Emanuel Wernuth) 147 Water
 Bergstein August (special partner, Emil Eisenman, \$1 000; terminates 1st July, 1866) 32 John
 Berlinger L. & Co. (Leopold Berlinger & Joseph Stuhelmer) 148 Water
 Berlin & Jones (Henry C. Berlin & George H. Jones) 134 William
 Berlin, Son & Ledlard (Jacob & Charles J. Berlin & Charles Ledlard) 13 Day
 Berman & Olenick (Bernard Berman & Elias Olenick) 784 Catharine
 Bernd J. D. (Julius D. Bernd, *Pittsburg, Pa.*:—special partners, Israel J. Solomon & Benjamin Deffree, each \$3,500; terminates 28th Feb. 1867) 104 Duane
 Berney Alfred & Co. (dissolved) 124 Maiden la.
 Bernhelm J. & A. (Jacob & Andrew) 16 Jeff. mkt.
 Bernheimer Brothers (Isaac & Shimon Bernheimer) 320 B'way
 Bernheimer & Schmidt (Emanuel Bernheimer & August Schmidt) 36 Forsyth

Bernstein Brothers (Samuel & Alexander Bernstein) 324 Canal & 43 Lispenard
 Bernstein & Hilborn (Isaac Bernstein & Julian Hilborn) 530 B'way
 Berolzheimer, Hildfelder & Co. (Henry Berolzheimer, Leopold Hildfelder & Joseph Beckendorfer) 111 William
 Berrien & Macgregor (James L. Berrien & John D. Macgregor) 383 Broome
 Berry & Palmer (Samuel J. Berry & James W. Palmer) 78 Murray
 Berthet & Fanning (Kelix Berthet & David G. Fanning) 23 E. 21st
 Berthoud F. & Co. (Frederic & Augustus J. Berthoud) 138 Pearl
 Bertram A. N. & Co. (Albert N. Bertram & Warren A. Jacobson) 61 Liberty
 Bertrand C. E. & Co. (Charles E. Bertrand & Louis Grossmann) 97 Wall
 Berwin A. & Brothers (Aaron & Pinous & Moritz Berwin) 18 Pine
 Beschor & Co. (Peter Beschor, John C. Riemenschneider & Berthold Huegel) 190 William
 Besnard F. & Lanthier (Frederick Besnard & Louis A. Lanthier) 651 B'way
 Besson Theodore & Co. (no Co.) 143 Chambers
 Besson & Dawes (dissolved) 148 Chambers
 Besson & Hendry (Jeremiah Besson & Thomas Hendry) 609 B'way
 Besson, Camerden & Co. (Jacob Besson, Frederick J. Camerden & William W. Sperring) 179 West
 Besson's John, Sons (Samuel A. & John Besson) 203 Chambers & 198 Hende
 Best George & Co. (John Prochazka) 9 Bowery
 Betts William & Son (Samuel Betts) 32, 242 & 254 South & Pier 41 E. R.
 Betts & Robinson (William Betts & Beverley Robinson) 52 Wall
 Betta, Nichols & Co. (Frederick B. Betta, Barn T. Nichols, Edwin Vanantwerp, Samuel A. Church & Edgar Sherman) 349 B'way
 Bevans & Marshall (Sidney B. Bevans & James Marshall) 17 Nassau
 Beveridge T. & Co. (Thomas Beveridge, Peter Amerman, Jonas Williams & Joseph Low) 121 Warren
 Beveridge J. & Co. (dissolved) 121 Warren
 Bidwell & Strong (Marshall S. Bidwell & Charles E. Strong) 65 Wall
 Bierd Charles & Co. (dissolved) 157 Elm
 Bierhoff & Livingston (Lewis M. Livingston & Joseph Bierhoff) 2 Barclay
 Bierling & Motz (Moritz Bierling & John K. H. Motz) 52 Beaver
 Bierwirth & Reicholl (Leopold Bierwirth & Henry Reicholl) 69 Pine
 Bigelow C. D. & W. B. (Charles D. & Walter B.) 86 Vesey
 Bigelow E. & D. & Co. (Edward & David Bigelow & Nathan Kellogg) 14 Pine
 Bigelow, Holmes & Breinig (Richard H. Bigelow, John B. Holmes & Alfred J. Breinig) 20½ Fulton
 Billing & Horlor (Eliza Billing & Emily Horlor) 244 Eighth av.
 Billinge, Herriek & Houghtaling (Henry S. Billinge, Byron D. Herriek & David H. Houghtaling) 16 Vesey
 Billings & Hughes (Edward C. Billings & Augustas De B. Hughes) 60 Wall
 Billings, Rupp & Co. (James M. Billings, Samuel W. Rupp & Henry R. Kirby) 38 Warren
 Billman & Brother (Frank & William Billman) 313 Seventh av.
 Billon & Foggan (Loris Billon & John Foggan) 78 Nassau
 Bininger & Co. (Frank Bininger, Rufus Wattles & Alexander S. Gordon) 15 Beaver
 Bininger A. & Co. (Abraham Bininger & Abraham F. Clark) 92 Liberty
 Bininger A. M. & Co. (Abram M. Bininger, Oscar P. Blackman, Stewart L. Woodford & Lucy C. Sniger) 375 B'way
 Binney J. W. & Co. (moved, no inf.) 128 Pearl
 Birch Thomas & Son (Thomas A. Birch) 684 Sixth av.
 Birchett Brothers (James & Alfred Birchett) 45 Nassau
 Bird Thomas H. & Co. (George B. Gilbert) 79 Chambers

Bird William Edgar & Co. (James C. Godfrey & Eben Barton) 61 Front
 Bird J. D. & Co. (James D. Bird, no Co.) 149 B'way & 84 Cortlandt
 Bird & Hall (Jason W. Bird & George D. Hall) 47 Broad
 Bird & Neilson (William H. Bird & Charles H. Neilson) 42 Pine
 Birdsall Brothers (James & Daniel T. Birdsall) 209 Front
 Birdsall & McDowell (William H. Birdsall & Robert McDowell) ft Charles
 Birdseye & Wells (Joseph W. Birdseye & Daniel M. Wells) 53 Fulton
 Birney, Prentiss & Flanders (William Birney, Charles C. Prentiss & John Flanders) 229 B'way
 Birnie Brothers (Edward A. & William Birnie) 6 S. William
 Bishop Gutta Percha Co. (W. Heaton, Pres.; S. Boardman, Sec. Capital \$20,000; Par \$50) 201 B'way & 210 E. 25th
 Bishop James & Co. (James A. Williamson) 8 Beaver
 Bishop & Co. (John E. & Charles B. Bishop) 212 West
 Bishop & Grady (William Bishop & James Grady) 210 South
 Bishop & Rein (Victor Bishop & Philippe Rein) 108 Fifth av.
 Bishop & Sawyer (John Bishop & Sylvester J. Sawyer) 367 Broome
 Bishop, Croquet & Gys (Josephine Bishop, Alexander F. Croquet & Joseph Gys) r 12 Duich
 Bishopprick H. & Co. (Henry Bishopprick, no Co.) 250 Canal
 Bisell S. & M. A. Dudge (refused) 14 W. 11th
 Bisell & Cox (George H. Bisell & Samuel B. Fay) 335 B'way
 Bissinger Philip (special partner, William Mohr, \$1,000; terminates 1st Feb., 1866) 13 John
 Bitter Henry & Co. (Henry W. Brabe) 32 Spruce & 1-2 E. 83d
 Bixby & Co. (Francis M. & Butler H. Bixby & John C. Mather) 56 G'wich & 371 Wash'n
 Black Hawk Gold Mining Co. (P. H. Judd, Pres.; D. Littlejohn, Sec. Capital \$5,000,000; Par \$100) 81 John
 Black Heath Coal Co. (William M. Ashfield, Pres; Robert Cranford, Sec. Capital \$500,000; Par \$100) 35 Wall
 Black J. & J. (James & John) 367 Pearl
 Black & Alexander (Isaac Black & Isaac Alexander) 45 Murray
 Black & Secor (James Black & William Secor) 489 Tenth & 266 Ninth
 Black & Shattuck (Willard O. Black & Frlan P. Shattuck) 159 Eighth av.
 Black & Wilson (Robert Black & James Wilson) 80 Spring
 Blackburn Edward & Co. (refused) 10 Beaver
 Blackett & Whitney (John Blackett & Charles E. Whitney) 215 Third av.
 Blackstone & Ryerson (Wyllis Blackstone & Henry W. Ryerson) 182 Laurens
 Blackwell & Burr (William E. & Joseph G. R. Blackwell & Charles H. Burr) 218 Water
 Blake Charles W. & Co. (John Gleason) 407 B'way
 Blake George W. & Co. (Richard M. Blake) 143 Front
 Blake C. H. & F. D. (Clinton H. & Frederiek D.) 99 Chitral
 Blake & Cummings (Mary A. Blake & Jane A. Cummings) 329 Canal
 Blake & Higgins (George W. Blake & Thomas C. Higgins) 71 Gold
 Blake & Mahony (John Blake & John Mahony) 90 Wall
 Blake & Marhe (Spencer C. Blake & Henry S. Marhe) 40 Pine
 Blake Brothers & Co. (George B. & George B. Jr. & Arthur W. & John E. & Benjamin Blake & Gamaliel Bradford) 17 Wall
 Blakeslee & Co. (William L. & Charles F. Blakeslee) 9 Bowery
 Blacman John E. & Co. (Joseph Murphy) 339 B'way
 Blanchard William & Co. (Quincy A. Vinady & Water

Blanchard H. W. H. & G. M. (Henry W. H. & George M.) 183 Maiden la.
 Blanchard & Co. (Francis S. Blanchard, no Co.) 139 E. 14th
 Blanchard & Richardson (dissolved) 8 Water
 Blanchard & Woolsey (George W. Blanchard & William Woolsey) 131 G'wich
 Blanck's T. J., Sons (John W. & William F. Blanck) 313 Hudson
 Blankenburg C. & Co. (Charles Blankenburg, Bernard Schmidt, Charles Wehler & Christian Dippe) 137 Elm
 Blatchford, Seward & Griswold (Samuel Blatchford, Clarence A. Seward & Burr W. Griswold) 29 Nassau
 Blatt & Camp (John A. Blatt & Amzi L. Camp) 50 Carmine
 Bleecker A. J., Son & Co. (Anthony J. & James Bleecker, Reuben J. Todd & James W. Averitt) 77 Cedar
 Bleibireu & Schaffert (John Bleibireu & Charles Schaffert) 212 Centre
 Blendermann Luder & Co. (John Gruber) 229 Fulton
 Blesson & Bolrath (Hugh Blesson & Theodore Bolrath) 430 Tenth
 Bley A. & Co. (Abram Bley & A. Kalish) 63 B'way
 Bliss Alfred & Co. (Charles H. Hurd & Frank H. Lovell) 240 Pearl
 Bliss George & Co. (Thomas P. Eldridge, William I. Peake & James H. Dunham) 840 B'way
 Bliss John & Co. (Samuel W. Bliss) 26 Bowling st.
 Bliss & Cadwalader (George Bliss Jr., & John L. Cadwalader) 45 William
 Bliss, Williams & Co. (Ezra Bliss & William S. Williams, no Co.) 4 Pine
 Bliven, Mead & Co. (Ohas. Bliven, Edward B. Mead, George G. Dunning, Columbus Minor & Samuel W. Tribet) 243 Pearl & 18 Cliff
 Bloch Theodore & Brothers (David & Samuel Bloch) 20 Maiden la.
 Block & Massett (Elias M. Block & Thomas A. Massett;—special partner Samuel Kaufman, \$100,000; terminates 1st May 1866) 20 Exchange pl.
 Blodget, Brown & Co. (Henry T. Blodget & Clark S. Brown, no Co.) 83 Beekman
 Blohm Frederiek & Co. (Samuel W. Bass & Joshua A. Clark) 273 Wash'n
 Blood M. T. & Co. (Matthew T. Blood & Matthew F. Tompkins) ft Vesey
 Blood & Co. (Oliver H. Blood & William Byfield) 335 B'way
 Bloom Isaac & Brother (Joseph Bloom) 333 Bowery
 Bloom & Grant (William N. Bloom & Richard Grant) Pier 25 N. R.
 Bloom & Smith (Charles F. Bloom & Nicholas H. Smith) 137 William
 Bloomer & Co. (refused) 259 Front
 Bloomingdale & Co. (Benjamin & Lyman G. Bloomingdale) 74 Murray
 Blossom H. & Co. (Walter T. Avery & Henry F. Luckwood, only) 133 Front
 Blossom & Co. (Reuben S. Blossom, no Co.) 100 Reade
 Blote J. H. & Co. (John H. Blote, no Co.) 36 Fulton
 Blum Anselm & Son (Adolph Blum) 23 Liberty
 Blume & Co. (Augustus Blume & Henry Seggermann) 134 Pearl
 Blumenthal I. & A. (Isaac & Augustus) 300 B'way
 Blumm A. & Co. (Adam Blumm, no Co.) 330 Sixth av.
 Blun Nathan & Son (Ellas N. Blun) 123 Chambers
 Blunt E. & G. W. (Edmund & George W.) 119 Water
 Blunt & Lawrence (Edward Blunt & Robert Lawrence) 25 John
 Bluxome & Co. (Francis H. & John D. Bluxome) 54 Wall & 31 West
 Blydenburgh & Co. (Isaac W. Blydenburgh & William T. Cole) 65 Murray
 Boaler & Bloomfield (Jonathan C. Bloomfield & William Boaler) 193 Fulton
 Board & Berry (David Board & John H. M. Berry) 60 Cliff
 Board & Dean (David N. Board & Matthew Dean) 226 Wash'n
 Boardman, Holbrook & Co. (William Boardman, Charles W. Holbrook & William Eppa) ft Eighth

Bobbett & Hooper (Albert Bobbett & Edward Hooper) 5 Beekman
 Bodenstein & Koeppen (dissolved) 34 Division
 Bodine & Co. (John & Mordaunt Bodine & Matthew M. Decker) 196 Chambers.
 Bodine & Oliver (Jacob Bodine & Thomas O. Oliver) 190 Grand
 Boeger & Block (Charles H. Boeger & John Block) 45 W. B'way
 Boehler & Heriweck (Anton Boehler & Vincenz Heriweck) 70 Fourth av.
 Boeklen & Staehlen (Reinhold Boeklen & William Staehlen) 97 Cliff
 Boettcher & Schuler (dissolved) 76 Chrystie
 Bogart O. M. & Co. (Orlando M. & Richard W. Bogart) 43 Wall
 Bogart S. & J. (Stephen & Jacob) 1 N. William
 Bogart & Cook (Solomon F. Bogart & Alfred S. Cook) ft Barclay
 Bogen & Peth (dissolved) 801 E. B'way
 Bogert Stephen & Co. (George Schwabeland) 227 G'wich
 Bogert A. G. & Brother (Albert G. & John G. Bogert) 108 Bank
 Bogert E. C. & Co. (Edward C. & Charles L. Bogert & Henry L. Mills) 49 William
 Bogert & Kneeland (Henry K. Bogert & Charles Kneeland) 49 William
 Bogert & Oakley (John B. Bogert & Cornelius Oakley jr.) 89 Pearl & 56 Stone
 Bogert & Smith (John M. B. Bogert & John S. Smith) 148 Pearl
 Bogert, Evans & Acker (Henry Bogert, Robert D. Evans & Jeremiah W. Acker) 23 Gold & 23 Platt
 Boggs William & Co. (Peter H. Edmonston) 247 Wash'n
 Bogle & Lyles (William B. Bogle & Rufus Lyles) 83 Barclay
 Bohde F. & Co. (Frederick Bohde & Claus Doscher) 204 Fulton
 Bohemian Mining Co. (W. R. Griffith, Pres.; J. M. Mills, Sec. & Treas. Capital \$250,000; Par \$12.50) 284 Pearl
 Bohl H. & Co. (Henry Bohl & Henry Rose) 187 Cherry
 Bohlen & Immen (Herman Bohlen & Luhr Immen) 184 Lex. av.
 Boiken & Stefkes (Richard J. Boiken & Herman D. Stefkes) 57 Maiden la.
 Boker Hermann & Co. (Hermann Funke & Hermann H. Boker) 50 Cliff
 Bolles & Co. (Richard J. & John D. Bolles) 19 Broad
 Bolton & Betts (James Bolton & John D. Betts) 99 Fulton mkt
 Bolton & Deralames (William H. Bolton & Adolph B. Deralames) 34 Cath. mkt
 Bonath & Rein (moved, no inf.) 79 Chatham
 Bond J. N. B. & Co. (refused) 361 W. 12th
 Bond & O'Neill (John Bond & Charles O'Neill) 774 B'way
 Bond & Stand (dissolved) 52 Exchange pl.
 Bondy C. & M. (Charles & Michael) 358 Bowery
 Bonell & Brennan (Manuel Bonell & Owen Brennan) 158 Front
 Bonharg J. & H. Hoffitz (Jacob Bonharg & Henry Hoffitz) 394 E. Houston
 Bonnard L. & Brother (Louis & John Bonnard) 72 G'wich
 Bonnell A. & Co. (Alexander Bonnell & Henry Dusenbery) 98 & 104 West
 Bonnell B. V. & Co. (B. V. Bonnell & William S. Damerel) 159 Front
 Bonnell & Co. (John P. & Henry Bonnell) 7 Canal
 Bonnell & Adams (Lewis Bonnell & William Adams jr.) 173 Front
 Bonner G. T. & Co. (George T. & Edward H. Bonner) 39 Broad
 Bonnet J. J. & Co. (Julius J. Bonnet, no Co.) 84 Liberty
 Bonnett & Dakin (Margaret A. Bonnett & Charles B. Dakin) 138 Maiden la.
 Bonney, Roe & Murdock (Benjamin W. Bonney, Alfred Roe & Seth M. Murdock) 128 B'way
 Bonniwell & Walter (George C. Bonniwell & John Walter) 287 W. Wash. mkt
 Bonser Hannah & Co. (no Co.) 208 Fulton mkt
 Boody H. H. & Co. (Henry H. & Henry P. & D. A. Boody & Finley I. Wright) 8 Wall

Booraem William E. (special partners, Edward Leavitt, *Great Barrington, Mass.* & Henry K. Toler, *Clinton Township, N. J.* each \$10,000; terminates 1st March, 1867) 36 Liberty
 Booth E. H. & Co. (dissolved) 35 Day
 Booth R. W. & Co. (Ralph W. Booth, Co. in *Cincinnati* refused) 15 Gold
 Booth Brothers (Nathaniel & Thomas & James A. Booth) 20 Pine
 Booth & Co. (Alfred & Charles Booth) 57 Broad
 Booth & Edgar (William A. & William T. Booth & James A. Edgar) 95 Front & 182 King
 Booth & Freeman (Edward B. Booth & John G. Freeman) 49 Cedar
 Booth, Tuttle & Co. (Charles H. Booth, Charles Tuttle, George T. Hall & John T. Pultz) 306 B'way
 Booth, Peck & Barlow (Silas C. Booth, Joel C. Peck & David E. Barlow) 47 Vesey
 Bootman E. & Son (Eliphalet & Robert W. Bootman) 81 Corlears
 Borden & Lovell (William Borden & Leander N. Lovell) 70 West
 Borel H. G. & Co. (Henry G. Borel & Abraham Limburger) 64 Nassau
 Borgfeldt & Deghnee (Nicholas H. Borgfeldt & Henry Deghnee) 9 Oliver
 Borland James & Co. (James A. Borland & Reuben D. Nickels) 53 South
 Borland, Biglow & Co. (George E. Borland, Lemuel G. Biglow, Evan Evans & Charles McCauley) 7 Beaver
 Bornemann & Gier (Hermann Bornemann & Bernard Gier) 56 Frankfort
 Borsdorff Charles E. & Co. (Louis E. Delius & Frederick G. Harris) 132 Duane
 Bosch & Kiehl (Paul Bosch & Charles Kiehl) 5 N. William
 Boschen & Middendorf (John H. Boschen & John C. Middendorf) 98 Barclay
 Bossert A. & F. Schmid (Albert Bossert & Frederick Schmid) 63 Nassau
 Bosshard & Schlaepfer (John Henry Bosshard & John J. Schlaepfer) 33 Park pl.
 Bostwick & Co. (Andrew W. & Charles E. Bostwick) 447 W. 42d
 Bostwick, Sabin & Clark (Oliver N. Bostwick, George D. Sabin, Jonas Clark & Isaac F. Greenvault) 65 Worth
 Bosworth, Plant & Co. (H. S. Bosworth, Edwin E. Plant & A. M. Belcher) 255 Canal
 Bouche Fils & Co. (Hippolite Bouche & George J. Wallau) 37 Beaver
 Bound & Bailey (John F. Bound & John Bailey) 44 Wall
 Bound & McPhillips (Frederick W. Bound & Patrick J. McPhillips) 213 Eighth av.
 Bonqueton F. & Fontana (dissolved) 248 Canal
 Boury & Collins (George P. Boury & M. J. Collins) 10 Cedar
 Bouton & Smith (Charles Bouton & Sterling & Clifford E. Smith) 656 B'way & 69 Bowery
 Bouyer & Bontey (Mark Bouyer & Peter Bontey) 718 B'way
 Boyce, Holbrook & Grannis (Christian N. Boyce, Edwin M. Holbrook & George H. Grannis) 52 Wall
 Bowdoin, Laroques & Barlow (George R. J. Bowdoin, Jeremiah & Joseph Laroque & Samuel L. M. Barlow) 35 William
 Bowen J. M. & Co. (Jason M. Bowen & Peter Tiers) 43 Maiden la.
 Bowerman Brothers (William D. & Henry A. Bowerman) 91 Wall
 Bowers, Beekman & Bradford jr. (Henry Bowers jr., Gilbert L. Beekman, Henry B. Graham & Samuel D. Bradford jr.—special partner, Samuel D. Bradford, *W. Roxbury, Mass.* \$200,000; terminates 30th June, 1865) 82 Vesey
 Bowes A. & J. & Co. (Andrew & James & Joseph Bowes) 426 Ninth av.
 Bowne C. P. & Co. (Charles P. & William P. Bowne) ft Laight
 Bowne & Co. (Robert Bowne, Co. refused) 139 B'way
 Bowne & Secord (George W. Bowne & Joshua Secord) 57 Willett
 Bowne & Son (dissolved) 96 B'way

- Bowens, Warner & Bowens (Walter & Joseph W. Bowens & William F. Warner) ft Laight & 89 Av. D.
- Boyce John & Son (George A. Boyce & Seneca B. Stewart) 68 Pearl
- Boyce & McGovern (George Boyce & Hugh McGovern) 380 W. Wash. mkt
- Boyce & McIntire (Daniel D. Boyce & John R. McIntire) 283 E. 11th
- Boyd Brothers (Hugh C. & John E. Boyd) 153 Water
- Boyd & Hincken (Edward Hincken & James R. & John J. Boyd Jr.) 161 Pearl
- Boyd & McClatchey (James Boyd & David McClatchey) 334 Seventh av.
- Boyd & Wade (Jenilms Boyd & Janet Wade) 385 Ninth av.
- Boyden, Dittmars & Co. (George A. Boyden, Oscar G. Dittmars, Clifford Mispaguh & John M. Romme) 118 Chambers
- Boylan & Tuers (refused) 95 Malden la.
- Boyle John P. & Co. (Stephen S. Boyle) 44 B'way
- Boyle & Costello (Luke Boyle & James Costello) 83 Park
- Boyle & Kish (William J. Boyle & Jacob J. Kish) 249 Front
- Boylston S. & F. (Samuel & Francis) 102 William
- Boynton's John, Son & Co. (John H. Boynton & Samuel P. Fowler) 52 Front
- Brasch William & Knoll Brothers (George & Adam Knoll) 506 Water
- Bracher G. & Co. (George Bracher & Mary Arledter) 436 Canal
- Brackett James & Co. (William H. Davis, Josiah P. Wright & Stillman A. Clark) 15 Day
- Bradford & Renick (E. C. Bradford, J. H. Renick & O. A. Clough) 73 B'way
- Bradley M. & Co. (Matthias Bradley & James McCafferty) 133 Bowery
- Bradley & Co. (Catharine & John J. Bradley & Forbes Holland) 61 Union pl. & S.E. 31st
- Bradley & Howe (John N. Bradley & Henry A. Howe) 8 Church & 37 Vesey
- Bradley & Rockwell (Waterman C. Bradley & John T. Rockwell) 90 Warren
- Bradley & Smith (James A. Bradley & Joseph F. Smith) 251 Pearl
- Bradley, Mills & Woodhull (Alvin C. Bradley, Ethelbert S. Mills & Caleb S. Woodhull) 74 Wall
- Bradstreet J. M. & Son (Henry Bradstreet, only) 247 B'way
- Bradway H. R. & Co. (Henry R. & Sylvanus C. Bradway) 205 Wash. mkt
- Brady & Fennelly (John J. Brady & Patrick Fennelly) 331 E. 4th
- Brady & Sproule (James Brady & James Sproule) 73 Barclay
- Briggs Alexis & Wesson (Andrew Wesson Jr.; — special partner, James H. Young, \$25,000; terminates 31st January, 1867) 11 Day
- Brabs A. H. & Co. (Augustus H. & Charles H. Brabs) 27 Ferry
- Braid Brothers (William & George Braid) First av. n E. 30th
- Briffard Francis & Son (dissolved) 221 William
- Brinard O. H. & Co. (Orville H. Brinard, Co. refused) 73 Front
- Brinard & Rice (Rowell C. Brinard & Edwin T. Rice) 41 Wall
- Brauer George & Co. (no Co.) 37 Nassau
- Brauer George W. & Co. (David Belden) 103 Murray
- Braisted Thomas H. & Brother (John W. Braisted) 313 B'way
- Braisted P. D. & Co. (Peter D. & Garrett D. Braisted) 43 Jeff. mkt
- Braisted & Dougherty (William H. Braisted & William Dougherty) 339 B'way
- Braisted, Dougherty & Co. (William H. Braisted, William Dougherty, & Nicholas Youmans) 1129 B'way
- Bramhall, Deane & Co. (Ann R. Bramhall & Royal E. Deane, no Co.) 263 Canal
- Brand William & Co. (John Brand) 53 Murray & 55 Warren
- Brand & Preiss (William Brand & William Preiss) 418 Grand
- Brandels L. & Co. (Leopold Brandels & Leopold Wickert) 160 William
- Brandels & Wickert (Leopold Brandels & Leopold Wickert) 160 William
- Brandon A. & G. (Alexander & George) 102 Mulberry & 4 Trvon row
- Brandt & Dietz (Henry Brandt & Reinhardt Dietz) 160 Bowery
- Bransford Lock Works (Augustus Pettibone, agent) 59 Beekman
- Branigan L. & Co. (Lanty Branigan, no Co.) 65 Mott
- Brannan & Stuart (Robert Brannan & William Stuart) 20 Bleecker
- Brasher & Herriman (William M. Brasher, Stephen H. Herriman & Joseph Robley) 51 Chambers
- Braun & Faller (Augustus Braun & Augustus Faller) 259 Broome
- Braun, Eilon & Co. (Edmund Braun & Samuel H. Eilon, no Co.) 34 Murray
- Brayer, Depennevet & Co. (Octave Brayer & Jules Depennevet, France, Louis Depennevet, agent) 6 S. William
- Braynard & Kowing (Thomas L. Braynard & Francis Kowing) 16 Nassau
- Brayton Brothers (Jedediah J. & William H. Brayton) 217 W. Wash. mkt
- Brede & Brother (Nicholas & Henry Brede) 36 Henry
- Breed J. B. & Co. (John B. Breed, Co. refused) 26 Cortlandt
- Breeden & Southwick (William H. Breeden & Nathan Southwick) 107 Liberty
- Breen & Smith (Michael Breen & John Smith) 226 Seventh av.
- Breese & Co. (Stephen Breese, no Co.) 162 & 416 B'way
- Breese & Badeau (Robert R. Breese & Charles R. Badeau) 150 Bowery
- Breithaupt & Wilson (Frederika J. Breithaupt & Ozler B. Wilson) 27 Beaver
- Bremer & Heins (Henry Bremer & Mark Heins) 24 Coenties st.
- Brennan & Stuart (dissolved) 218 Bleecker
- Breslin & Higgins (Michael P. Breslin & Francis Higgins) 132 Water
- Brett & Co. (Alphonse Brett, William H. H. Jones & others refused) 83 Nassau
- Brett, Son & Co. (Martin W. & James E. & Gustavus A. Brett) 43 South
- Brettell & Brother (George & Francis Brettell) 193 Wooster & 15 E. 19th
- Brewer Mary A. & Son (George W. Brewer) 47 Clinton mkt
- Brewer G. & Co. (Gardner Brewer & James S. Noyes) 16 Park pl.
- Brewer, Watson & Co. (Ebenezer & Frank B. & George E. Brewer, Jonathan Watson, Jacob D. Angier & George W. Steele) 118 Malden la.
- Brewster & Co. (Henry Brewster, James W. Lawrence & John W. Britton) 374 Broome
- Brewster & Baldwin (James B. Brewster & Theodore E. Baldwin) 136 B'way
- Brewster & Lake (Henry Brewster & Robert M. Lake) 293 B'way
- Brice & Co. (Zoe & Anna Brice) 63 Prince
- Bricher John W. & Co. (special partner, John T. Conover, \$2,000; terminates 1st May, 1863) 129 W. 19th
- Bridge & Lombard (Charles F. Bridge & Frederick Lombard) 71 Nassau
- Bridges & Lane (Albert Bridges & Joel C. Lane) 50 Cortlandt
- Brien H. & Co. (Henry Brien, no Co.) 243 First av. & 138 Av. A
- Brien & Adams (Timothy Brien & William Adams Jr.) 864 Bleecker
- Brien & Carter (William Brien & George Carter) 33 Av. C
- Brigg John F. & Co. (Benjamin L. Briggs) 49 Warren
- Briggs Gold Co. (J. B. Briggs, Pres.; D. Littlejohn, Sec. Capital \$1,000,000; Par \$100) 31 John
- Briggs J. & N. (Jeremiah & Nathaniel) Pier 12 E. R.
- Briggs M. & Co. (Manasseh Briggs & Thomas W. Foley) 96 Wall
- Briggs Brothers (John U. & Elias D. G. & Robert L. Briggs) 66 W. 23d
- Briggs, Gray & Co. (Phillip H. Briggs, William M. Gray & Bennett Currie) 18 Cortlandt
- Brigham & Bailey (Elijah W. Brigham & William H. Bailey) 349 Pearl

- Brine & Russell (John C. Brine & John R. Russell) 818 Canal
 Brinkerhoff & Mills (George E. Brinkerhoff & Samuel H. Mills) 852 Pearl
 Brinkerhoff & Springsteen (William E. Brinkerhoff & William H. Springsteen) 427 Tenth & 195 Lewis
 Briner Brothers (Emil & Henry Briner) 168 Allen
 Brink & Mehlen (Charles Brink & Peter Mehlen) 76 Water
 Brinker & Ohlandt (Henry Brinker & Christian Ohlandt) 40 W. Wash. mkt
 Brinkerhoff & Schmedes (John P. Brinkerhoff & Nicholas Schmedes) 181 Mercer
 Brinkerhoff & Son (Christian & Chilion B. Brinkerhoff) 828 Hudson
 Bristol & Bacon (Willis Bristol & James D. Bacon) 53 Warren
 Bristol & Kirby (Albert Bristol & Solomon S. Kirby) 121 W. Wash. mkt
 Bristow & Hardenbrook (George F. Bristow & William A. Hardenbrook) 147 Tenth
 Brittan Brothers (Frederick S. & Thomas Brittan) 4 Murray
 Brittan & Scott (John Brittan & Thomas C. Scott) 64 Bleecker
 Britton & Co. (Dexter B. Britton & John P. Mann) 11 Broad
 Britton & Ely (Winchester Britton & Sumner S. Ely) 10 Pine
 Broadmeadow & Stout (James Broadmeadow & John W. Stout) 91 Barclay
 Broadnax & Gray (dissolved) 161 B'way
 Broadrick Reinholdt & Co. (moved, no inf.) 178 Ludlow & 428 Wash. mkt
 Broadway T. E. & Son (Thomas E. & Thomas E. Broadway Jr.) 1 Clinton mkt
 Broadwell & Hadden (Jacob G. Broadwell & Reuben Hadden) 175 G'wich
 Brock & Miller (Phillip Brock & Anthony Miller) 125 Worth
 Brockelmann, Unger & Co. (Julius R. Brockelmann, Charles Unger & Wm. Hahn) 48 Exchange pl.
 Brockway & Baker (Charles J. Brockway & Daniel D. Baker) 26 South
 Brodek I. D. & Co. (Isaac D. Brodek & Joseph Aden) 46 B'way
 Brogan & Pesinger (John Brogan & George W. Pesinger) 392 Wash. mkt
 Brokaw, Butler & Co. (dissolved) 100 B'way
 Bromley & Parks (Isaac W. R. & Miles S. Bromley & Gorham Parks Jr.) 62 Wall
 Brooke Brothers & Co. (refused) 142 G'wich
 Brooklyn White Lead Co. (D. Leavitt, Pres.; Fisher Howe, Treas. Capital \$52,000; Par \$50) 54 Fulton
 Brooklyn & Tangier Gold Co. (no inf.) 7 Wall
 Brookman H. D. & Co. (Henry D. & John U. Brookman) 87 South
 Brooks Lorin & Son (Samuel A. Brooks) 484 B'way
 Brooks H. J. & Co. (Henry J. & Alfred Brooks) 46 Ferry
 Brooks J. & E. (James & Erastus) 15 Park row
 Brooks T. B. & F. W. (Thomas B. & Frederick W.) 88 Gold
 Brooks Brothers (Daniel H. & John & Eliza & Edward S. Brooks) 466 B'way & 116 Cherry
 Brooks & Co. (John D. Brooks, no Co.) 634 B'way
 Brooks & Adams (Adrian C. Brooks & Daniel Adams Jr. — special partner, Geo. Brooks, \$10,000; terminates 1st April, 1866) 82 Gold
 Brooks & Cooper (George D. Brooks & Hiram F. Cooper) 830 B'way
 Brooks & Cummings (Rufus Brooks & William Cummings) 128 Av. D.
 Brooks & Fitzgerald (Clarence Brooks & James H. Fitzgerald) 384 W. 12th
 Brooks & Oakley (dissolved) 880 B'way
 Brose F. & Co. (Fritz Brose & Charles A. Sterling) 10 Old st.
 Brosnan & Duane (John Brosnan & John Duane) 149 Fulton
 Brow & Carpenter (Simeon T. Brow & Walton Carpenter) 571 B'way
 Brower John & Co. (William W. Brower) 8 Coenties st.
 Brower Brothers (John V. Jr. & Bloomfield Brower) 295 B'way
 Brower Brothers (Robert & Lawrence & Isaac Brower) 950 Third av.
 Brown Charles S. & Co. (James P. Brown) 72 Broad
 Brown George & Samuel (George L. & Samuel D.) 11 Wall
 Brown Lewis B. & Co. (Charles Degreck) 29 Barclay
 Brown Nathaniel H. (special partner, Rowland G. Hazard, *Peace Dale, R. I.*, \$100,000; terminates 1st June, 1867) 24 Park pl.
 Brown Thomas M. & Son (Thomas H. Brown) 14 Water
 Brown Vernon H. & Co. (Theodore Nickerson) 106 Wall
 Brown William & Co. (John R. Brown) 5 Coenties st.
 Brown William A. & Co. (George A. Stephenson) 14 Front
 Brown William Smith & Co. (Warren H. Day, Orrestes West & Leander M. Studwell) 58 Chambers
 Brown A. & Co. (Arthur Brown & George L. Lowtrel) 47 Nassau
 Brown A. & F. (Adolphus & Felix) 57 Lewis
 Brown B. & Co. (Bartholomew Brown & Julius S. Howell) 328 B'way
 Brown C. D. & J. (Charles D. & John) 70 Amity
 Brown C. W. & Co. (refused) 67 Bayard
 Brown D. & A. (dissolved) 156 Chatham
 Brown E. & E. F. (Elijah & Edgar F.) 200 B'way
 Brown E. B. & Son (Elias B. & Stephen A. Brown) 76 Cedar
 Brown E. B. & White (Eleazar B. Brown & Benjamin F. White — special partners Samuel J. W. Barry, N. Y., & Enoch C. Roberts, *Hartford, Ct.*, each \$15,000; terminates 31st December, 1864) 60 Dey & 180 G'wich
 Brown F. & Marsters (Francis Brown & Silas W. Marsters) 182 Chatham
 Brown J. A. & Co. (John A. Brown & Gurdon W. Pitcher) 11 Maiden la.
 Brown J. A. & Son (Joseph A. & George W. Brown) 20 Fletcher
 Brown J. S. & W. (John S. & William) 52 Water
 Brown M. B. & Co. (Charles Snyder) 201 William
 Brown M. W. & Co. (Martin W. Brown & Caleb K. Colby) 17 Maiden la.
 Brown N. & J. (Nathan & Joshua) 302 Canal & 61 Lispenard
 Brown T. & Co. (Tobias & John Brown) 208 & 215 Wash. mkt
 Brown Brothers (Daniel W. & Albert S. Brown) 148 Fulton
 Brown Brothers (J. H. & Conklin Brown) 2 Ninth av.
 Brown & Co. (Joseph Silas Brown, no Co.) 483 B'way
 Brown & Adams (C. M. Brown & John Q. Adams) 1 Park pl.
 Brown & Adams (Truman B. Brown & Thomas W. Adams) 81 Montgomery
 Brown & Barney (Samuel F. Brown & George T. Barney) 28 Warren
 Brown & Cary (Erastus S. Brown & Samuel Cary) 102 Broad
 Brown & Clifton (Thomas E. Brown & Dewitt Clinton) 25 William
 Brown & Cook (William D. Brown & Martin Cook) 108 Henry
 Brown & Edsall (Charles W. Brown & Cornelius Edsall) 107 Warren
 Brown & Guldert (John L. Brown & Charles Guldert) 3 Tryon row
 Brown & Hallock (James E. Brown & William H. Hallock) 275 Bleecker & 216 Franklin
 Brown & Harper (John J. Brown & Alexander Harper) 17 W. 28th
 Brown & Hewitt (George Brown Jr. & H. J. Hewitt) 87 Park row
 Brown & Lifshild (James Brown & Henry Lifshild) 456 Wash. mkt
 Brown & Miller (Seely Brown & Charles Miller) 51 Nassau
 Brown & Powers (Mortimer Brown & Joseph D. Powers) 745 B'way
 Brown & Seavey (James Brown & William Seavey) 92 Tomp. mkt
 Brown & Sheldon (Lucian Brown & William E. Sheldon) 2 Park pl.
 Brown & Stone (Harrison Brown & Leopold Stone) 409 E. 53d & E. 52d n Second av.

Brown & Valentine (William Brown & James B. Valentine) 408 W. 15th
 Brown & Wilson (dissolved) 6 Tryon row
 Brown Brothers & Co. (James & James M. & Stewart & John O. Brown, Charles D. Dickey & Howard Potter) 56 Wall & 61 Pine
 Brown, Cook & Co. (Arnold W. Brown, George W. Cook & Robert B. Gray) 180 B'way
 Brown, Coombs & Co. (Henry T. Brown, John W. Coombs & William D. Bowerman) 219 B'way
 Brown, Pangborn & Co. (John W. Pangborn, James C. Brown, William W. Davis & Martin I. Cooley) 86 Leonard
 Brown, Hall & Vanderpoel (Augustus L. Brown, Abraham Oakley Hall & Aaron J. Vanderpoel) 871 B'way
 Brogne H. E. & Co. (Horace E. Browne & Charles G. Morrell) 178 Pearl
 Browne, Nevill & Hall (Richard J. Browne, William Nevill & William Hall) 2 Fourth av
 Browning B. & J. (Benjamin J. & John G.) 103 E. 381
 Browning & Brown (Matthew P. Browning & George O. Brown) 1 W. B'way
 Brownlee, Button & Kimball (William C. & Edward F. Browning, Worthington B. Button & Luman W. Kimball) 326 W'way
 Bruce A. T. & Co. (Adam T. & James W. Bruce) 118 Liberty
 Bruce M. E. & A. Smith (Mary E. Bruce & Ann Smith) 843 Canal
 Bruce & Cook (John M. Bruce jr. & John C. Cook) 188 Water
 Bruch-fuecher & Co. (Charles Bruch-fuecher, Louis Ronault & John M. Schoeneck) 278 Pearl
 Bruckbauer & Maner (George Bruckbauer & Philip Maner) 49 Bowery
 Bruen G. & D. S. (Garnael & David S.) 586 Grand & 145 Fulton mkt
 Brugnere & Thebaud (Francis A. Brugnere & Delphin E. Thebaud) 51 Cedar
 Brumley & Kellogg (James L. Brumley & Charles Kellogg) 69 Murray
 Brunchorst & Paulsen (Frederick Brunchorst & Henry Paulsen) 489 Third av.
 Bruner & Moore (Peter Bruner & Henry S. Moore) 75 King & 576 Wash'n
 Brunjes, Ockershausen & Co. (Herman H. & Peter Brunjes, Henry J. Ockershausen & Henry G. Luers) 470 Wash'n & 105 Wall
 Brunner William & Co. (Samuel Brunner) 814 B'way
 Brunner & Georg (Christopher Brunner & Louis Georg) 131 Av. A
 Brush J. & J. (Joseph & John) 2 Delancey
 Brush J. & Co. (dissolved) 2 Bowling gr.
 Brush & Co. (Stephen & Walter F. Brush jr.) 85 Front
 Brush & Swift (Alfred C. Brush & Septimus E. Swift) 251 B'way
 Brutt H. & Co. (Henry Brutt, no Co.) 285 Seventh av.
 Bruyn Brothers (Sylvanus M. & John N. Bruyn) 720 G'wich
 Bryan Brother & Burgess (Oliver & Harry C. Bryan, only) 29 South
 Bryant Brothers (Daniel & Neil Bryant) 472 B'way
 Bryant William C. & Co. (Parke Godwin & Isaac Henderson) 41 Nassau
 Bryant & Bentley (Monroe B. Bryant & John H. Bentley) 12 Maiden la.
 Bryant, Stratton & Packard (Henry B. Bryant, Henry D. Stratton & Silas S. Packard) 987 B'way & 161 Fifth av.
 Bryce William & Co. (James Bryce) 29 Chambers
 Bryden & Robidoux (John Bryden & Joseph Robidoux) 178 Pearl & 78 Laurens
 Buchan James & Co. (Stephen Rich & Robert C. Buchan) 190 Elizabeth & 5 Abattoir pl.
 Buchanan Isaac & Co. (Robert Leckie, Alexander Campbell, Robert Wemyss, William Muir & Robert K. Masterton) 68 Beaver
 Buck John & Co. (Isaac Wyman) 30 Moore
 Buck Richard P. & Co. (William E. & Daniel Barnes jr.) 29 South
 Buck A. O. & Co. (Alvin O. Buck & Orrin Wheeler) 7 South & 84 Moore
 Buck & Steljes (William Buck & Martin Steljes) 126 & 140 West

Buckham, Holmes & Bangs (George Buckham, Philip W. Holmes & Francis N. & Charles W. Bangs) 187 B'way
 Buckham, Vancott & Bangs (dissolved) 187 B'way
 Buckenham, Cole & Hall (Edward G. Buckenham, George Cole & John Hall) 10 Maiden la.
 Buckl, Necarsulmer & Co. (Louis Buckl, Nathan Necarsulmer & William Menderson) 111 Chambers
 Bucking H. & C. P. (Henry & Charles P.) 89 Spruce & 145 W. 29th
 Buckley, Sheldon & Co. (Thomas T. Buckley, William G. Sheldon, William R. Welling & Dewitt C. Wheeler) 81 Vesey
 Bucklin, Crane & Co. (Thomas P. & Thomas P. Bucklin jr., John J. & John A. & Isaac B. Crane & Frederick C. Farley) 45 South
 Bucknall Misses (Joanna E. & Martha E.) 3 W. 87th
 Bucknam E. & Co. (Ezra Bucknam & Samuel Poole) 245 South
 Bucks County Lead Co. (Sidney Ashmore, Pres.; B. R. Sinclair, Sec. Capital, \$200,000; Par, \$5) 58 Exchange pl.
 Budd S. R. & Brother (Seely R. & John J. Budd) 187 Bank
 Budd & Brother (Delarue & Joseph Budd) 300 South
 Budd & Brother (Henry L. & Joseph W. Budd) 184 W. 14th
 Budlong & Stokes (Jenks Budlong & Edward S. Stokes) 161 Chambers & 118 Reade
 Buesing A. & F. Wenzel (Adolph Buesing & Frederick Wenzel) 177 Bowery
 Buhle Frederick & Son (Henry Buhle) 90 Fulton
 Buhler Brothers (Sheridan & Clarence F. Buhler) 298 Broome
 Buhsen H. & Horn (dissolved) 127 Av. A
 Bulger James & Co. (George B. Cole & John Lacey) 59 Ann
 Bulkley William & Co. (Frederick B. Fiske & Channock Vibbard) 103 Water
 Bulkley & Co. (Charles A. Bulkley, no Co.) 23 Barclay
 Bulkley & Bruce (dissolved) 11 Whitehall
 Bulkley & Lapham (Joseph E. Bulkley & Henry G. Lapham) 26 Ferry
 Bulkley & Moore (Charles J. Bulkley & Benjamin Moore) 74 Front
 Bulkley Brother & Co. (Edwin & Lewis D. Bulkley & William C. Dutton) 74 John
 Bull B. W. & Co. (Buckland W. & Alfred B. Bull) 44 Cedar
 Bull J. B. & J. (John B. & James M.) 206 B'way
 Bull & Wright (John S. Bull & Edgar Wright) 175 West
 Bullard & Co. (John jr. & William Bullard & Redmond Keresey) 14 Ferry
 Bullard & Hixon (Henry L. Bullard & Andrew J. Hixon) 188 Clinton pl.
 Bullocke J. & J. B. Locke (John Bullocke & John B. Locke) 84 Reade
 Bullowa Brothers (Moritz & Joseph Bullowa) 118 Chambers
 Bullwinkel & Brother (John H. & Frederick Bullwinkel) 127 Crosby & 629 Sixth av.
 Bunce J. B. & Co. (Joseph B. Bunce, David A. Lent & John W. Handren) 20 Albany
 Bunce & Co. (George F. Bunce & John Yates) 325 Pearl
 Bunge, Burlage & Co. (Gustavus Bunge, Rudolph C. Burlage & Jacob Dennenville) 47 Exchange pl.
 Bunker & Co. (Frederick E. & Alfred W. Bunker) 19 John
 Bunn & Herder (Martin Y. Bunn & Nicholas D. Herder) 99 Murray
 Bunning John & Co. (Henry Schmidt) 333 Bowery
 Bunting T. B. & Co. (Thomas B. & Robert S. Bunting) 69 Beaver
 Bunting & Wade (Henry F. L. Bunting & Oliver Wade) 308 Pearl
 Bunzl & Dormitzer (Julius Bunzl & Henry Dormitzer) 934 Fulton, 126 Water & 431 Canal
 Burchard, Whitney & Co. (Gurdon Burchard, George Whitney & Manly B. Boardman) 83 Cortlandt
 Burchill Brother (Nathaniel & Henry Burchill) 150 E. 81st
 Burekel & Russo (Jacob Burekel & John J. Russo) 821 Third av.

- Burdett & Everitt (Charles P. Burdett & Richard M. Everitt:—special partner, George Merritt, \$100,000; terminates 31st Dec. 1865) 174 Water
- Burdett, Jones & Co. (Daniel H. Burdett, William P. Jones & Walter Greenough) 109 Wall
- Burdick, Frisbie & Co. (Perrin & Samuel C. Burdick & Minor R. Frisbie) 93 Wall
- Burger, Hurlbut & Livingston (Henry S. Burger, Richard W. Hurlbut & John A. Livingston) 46 Broad
- Burgess & Goddard (John Burgess & John H. Goddard) 78 Murray
- Burgess & Pirason (Daniel Burgess & James W. Pirason) 923 B'way
- Burgess & Seaver (George Burgess & Benjamin F. Seaver:—special partners, Theodore T. Wilmerding, Astoria, N. Y., \$50,000, & George A. Hoyt, Stamford, Ct., \$30,000; terminates 1st April, 1865) 58 Murray
- Burgy H. & Co. (Henry V. & John H. Burgy) 67 Exchange pl.
- Burbans & Miller (Samuel Burbans & George S. Miller) 63 White
- Burke & Sutton (Edward Burke & James R. Sutton) 178 Chatham
- Burkhalter C. & Co. (Charles & Reuben & Stephen Burkhalter Jr., Joseph Masten & Albert Slauson) 183 Chambers
- Burlock, Ramsay & Co. (William E. Burlock, John M. Ramsay & George W. Carrington) 106 Chambers
- Burnap, Viola & Co. (Uzziah C. Burnap, John P. Viola & Joseph F. Afeld) 20 Walker
- Burnett & Funkhouser (Joel B. Burnett, Robert M. Funkhouser & Samuel S. Carl) 72 Front
- Burnham E. L. & B. T. (Elbert L. & Beekman T.) 609 Hudson
- Burnham & Co. (refused) 8 South
- Burnham & Elwyn (Egbert R. Burnham & William P. Elwyn) 789 Sixth av.
- Burnham & Hall (Daniel P. Burnham & Farnham Hall) 25 Pine
- Burntston W. C. & Son (William C. & William C. Burntston Jr.) 116 Fourth av.
- Burns & Riley (Matthew Burns & Thomas Riley) 816 Tenth av.
- Burnton J. W. & G. D. (John W. & George D.) 49 Sixth av.
- Burr M. & Son (Melancthon & Melancthon Burr Jr.) 84 Duane
- Burr W. H. & Co. (William H. & Henry E. Burr) 228 Fulton
- Burr & Co. (Jonathan S. & Frederick A. & Joseph A. Burr) 222 Front
- Burr & Lord (William H. Burr & William B. Lord) 119 Nassau
- Burr & Randall (Sydney Burr & Phillip B. Randall) 256 Fulton mkt
- Burrage J. C. & Co. (J. C. Burrage, A. Leland & Rufus W. Kendall) 18 Murray
- Burrall, Adams & Co. (Frederick A. Burrall & Junius D. & Junius D. Adams Jr.) 80 Wall
- Burrill, Davison & Burrill (John E. & Charles D. Burrill & Charles A. Davison) 88 Wall
- Burroughs, Allen & Co. (John W. Burroughs, Edward Allen, William E. Voorhees & Charles A. Righter) 104 Reade
- Burroughs Gold Mining Co. (Robert M. Stratton, Pres.; Lemuel Bangs, Sec.) 22 Pine
- Barrows & Bain (Thomas Barrows & William Bain) 252 E. 19th
- Bursley & King (Ira Bursley & Frank King) 181 Pearl
- Burt & Terhune (James M. Burt & Richard Terhune) 28 Park row
- Burtis & Gascoigne (Townsend W. Burtis & Joshua I. Gascoigne) 284 Pearl
- Burtis & Kelly (Samuel R. Burtis & Cornelius Kelly) 351 E. 32d
- Busch & Co. (Henry Busch & Albert Lubra) 209 Broome
- Buschmann & Rodelfeldt (Albert Buschmann & John F. Rodelfeldt) 325 G'wich
- Bush & Gant (Newberry D. Bush & Benjamin K. Gant) 429 Sixth av.
- Bush & Renshaw (dissolved) 171 West
- Bushfield D. A. & Co. (dissolved) 221 Wash. mkt
- Buskirk & Seward (John Buskirk & James Seward) 173 B'way
- Buss & Hutton (dissolved) 222 & 275 Third av.
- Buss, Fenner & Hutton (Warren Buss, John S. Fenner & George W. Hutton) 222 & 275 Third av.
- Bussell C. & J. (Charles & John H.) 202 W. Houston & ft W. 22d
- Bussing, Crocker & Co. (Robert S. Bussing & George A. & William B. Crocker) 92 Cliff
- Busteed & Worrall (Richard Busteed & Lawrence Worrall) 131 B'way
- Butcher & Butler (Jacob Butcher & William Butler) 142 Av. C
- Butchers' Hide & Melting Association (Samuel P. Patterson, Pres.; J. W. Clinch, Sec.; M. K. Hamilton, Agent) 87 First av.
- Butler Charles P. & Co. (no Co.) 115 Wall
- Butler G. W. & Hogan (George W. Butler & Henry Hogan) 108 W. Houston
- Butler H. V. & Co. (Henry V. Butler & Robert L. Taylor) 61 Chambers
- Butler & Gilbert (William C. Butler & Henry W. Gilbert) 50 Dey
- Butler & Pitkin (Edwin T. Butler & George D. Pitkin:—special partner, Jacob F. Cole, \$20,000; terminates 1st July, 1867) 846 B'way
- Butler, Bunker & Richardson (John Butler, Frederick P. Bunker & John E. Richardson) 126 Maiden la.
- Butler, Everts & Southmayd (Charles E. Butler, William M. Everts & Charles F. Southmayd) 49 Wall
- Butler, Cecil, Rawson & Co. (Theron R. Butler, John R. Cecil, Silas Rawson & Albert W. Green) 346 B'way
- Buttelmann & Richter (Henry Buttelmann & John Richter) 66 James
- Butterfield, Frederick & Co. (Lyman A. Jacobus) 6 College pl.
- Butterly & Ranken (Peter Butterly & Henry Ranken) 250 First av.
- Butzbach & Stautz (moved—no int) 267 Bleecker
- Buxbaum M. & I. (Moses & Isaac) 411 B'way & 260 E. Houston
- Buxton & Brooks (Thomas B. Buxton & Samuel Brooks) 16 White
- Buxton & Mosser (William H. Buxton & Edward C. Mosser) 46 Front
- Bynner & Boyce (John Bynner & Peter Boyce) 67 Fulton
- Bynon A. A. & Co. (Alfred A. Bynon & John C. Zander) 68 Vesey
- Bynon & Callaghan (dissolved) 63 Vesey
- Byrd & Hall (George J. Byrd & Alvah Hall) 13 Warren
- Byrne & Brother (Frederick J. & Abraham L. Byrne) 4 Spring
- Byrne & Co. (Michael Byrne, no Co.) 185 Fulton mkt
- Byrnes J. & J. (Joseph & James) 290 Eighth av.
- Byrnes & Brady (Bernard Byrnes & Patrick Brady) 859 Seventh av.
- Byrnes & Thompson (dissolved) 19 Peck st.
- Byrns & Bryan (John Byrns & James Bryan) 431 Grand & 76 Trinity pl.
- Byrns, Hicks & Smith (Patrick Byrns, Michael Hicks & Thomas Smith) 119 Prince

C.

- Cabot, Pemberton & Webster (dissolved) 108 Pearl
- Cady, Brownell & Co. (Ira L. Cady, Lewis T. Brownell, Joseph M. Marvin & George H. Morrison) 503 B'way
- Cesar Brothers (Frederick & Julius & August Caesar) 14 John
- Cesar & Paull (Paul W. Cesar & John A. Paull) 97 Pearl & 60 Stone
- Cahill & Co. (Sylvester Cahill & George H. Hoppe) 51 Cortlandt
- Cahn Brothers (David & Jacob & Morris Cahn) 140 Water & 178 Bowery
- Cahn & Abrahams (Meyer Cahn & Joseph Abrahams) 477 E. Houston
- Cain J. H. & Co. (J. H. Cain & George Ward) 238 Fulton
- Caldwell & Co. (dissolved) 82 Cedar
- Caldwell & Morris (Samuel B. Caldwell & Benjamin C. Morris Jr.) 20 Old st.

- Caldwell & Tracy (Stephen Caldwell & George D. Tracy) 38 S. William & 35 Stone
- Caleb M. M. & Co. (Madison M. Caleb & Pierce B. Brooke) 7 Coenties st.
- Calendula Mining Co. (T. F. Mason, Pres.; W. H. Smith, Sec. & Treas. Capital, \$500,000; Par, \$25) 51 Exchange pl.
- Calef & Brewer (Horatio G. K. Calef & Henry Brewer) 75 Pearl
- Calenberg & Vaupel (Henry S. Calenberg & Adam Vaupel) 99 Bleeker, 186 Ludlow & 133 Essex
- Calkins & Darrow (Daniel O. Calkins & Edwin J. Darrow) 42 Maiden la.
- Call & Sherman (moved—no inf.) 201 South
- Callaghan & McGurk (Patrick Callaghan & John J. McGurk) 20 Nassau
- Callaway Mining Co. (V. B. Orton Jr., Pres.; W. Congdon, Sec. Capital, \$600,000; Par, \$25) 51 Exchange pl.
- Callender James (special partner, Allan Hay, \$25,000; terminates 15th April, 1865) 49 Exchange pl.
- Cambreling & Pyne (Stephen & Churchill J. Cambreling & John Pyne) 14 Wall
- Cameron & Co. (John L. Cameron & Maurice Harrigan) 57 Ann
- Cameron, Johnson & Radley (Allen Cameron, William B. Johnson & John B. Radley) 217 Grand
- Cammann & Co. (Charles L. Cammann, *West Farms*, Charles P. Cummings & George W. Fuller, *N. Y.*—special partners, Oswald Cammann, *West Farms*, \$34,000; Blakeley Wilson, *Bergen, N. J.* & James M. Fuller, *N. Y.*, each \$23,000; terminates 31st of March, 1869) 59 Pine & 56 Wall
- Cammann & Bradford (Frederick W. Cammann & John S. Bradford) 63 Cedar
- Cammeeyer & Nason (Alfred J. Cammeeyer & George G. Nason) 227 Bleeker
- Camp & Jeynes (William Camp & John Jeynes) 15 William
- Camp, Brunsen & Sherry (Hugh N. Camp, Edward W. Brunsen & Charles Sherry Jr.) 149 Pearl
- Campagniac Brothers & Co. (Paul & Albert Campagniac, no Co.) 43 Beaver
- Campbell Jane & Co. (Mary & Dorothy Campbell) 292 Third av.
- Campbell J. M. & Sons (James M. & Henry F. & John G. Campbell) 45 Broad
- Campbell & Armstrong (John Campbell & Thomas Armstrong) 41 Ann
- Campbell & Beach (Cornelius C. Campbell & William A. Beach) 93 Liberty
- Campbell & Hoyer (Ira Campbell & John J. Hoyer) 87 Mercer
- Campbell & Seaman (Andrew Campbell & Willet Seaman Jr.) 404 Fourth av.
- Campbell & Smith (Malcolm Campbell & Russell Smith) 10 Wall
- Campbell & Thayer (George W. Campbell & George A. Thayer) 158 Maiden la.
- Campbell, Hall & Co. (Richard L. Campbell, John H. Hall & Augustine Smith) 110 Nassau
- Campbell, Magee & Co. (Ross Campbell, Walter Magee & Francis L. Reed) 124 Duane
- Canada Copper Co. (C. H. Stoddard, Pres.; H. P. Mount, Sec. Capital, \$500,000; Par, \$5) 3 Hanover
- Candee & Colby (Fernando C. Candee & George W. Colby) 77 John
- Candee, Keeler & Co. (Julius A. Candee, Henry H. Keeler & Cornelius C. Demarest) ft E. 26th
- Cantrell J. & Son (John & John P. Cantrell) 393 Fourth av.
- Cape & Floyd (Hannah M. Cape & Benjamin W. Floyd) 86 Allen & 163 Fulton mkt
- Cape, Culver & Co. (John J. Cape, Tuttle Culver & John S. Sammis) 16 Leonard
- Capron & Lake (Elisha S. Capron & Jarvis N. Lake) 115 Nassau
- Captain & Gouldough (Erastus Gonin & Peter Gouldough) 13 Park row
- Carbrey & Boyd (John L. Carbrey & John Boyd Jr.) 245 Front
- Carey & Underwood (James Carey & Henry Underwood) 155 E. B'way
- Carey & Yale (Stephen W. Carey & Amerton Yale) 110 Wall
- Carhart, Needham & Co. (Jeremiah Carhart, Elias Needham & Samuel C. Swartz) 97 E. 28th
- Carhart, Bacon, Greene & Co. (William Carhart, Eben F. Bacon, Jonathan P. Greene, Augustine W. Burtis & John W. Woolley) 100 Reade
- Carlson & Germalin (Philip Carlson & Gustav A. Germalin) 636 B'way
- Carle & Strong (John Carle Jr. & Edward Strong) 153 Water
- Carlile Nathaniel D. & Son (Horace D. Carlile—special partner, Herman Loehnis, \$25,000; terminates 1st Nov. 1864) 180 Pearl
- Carlin John & Co. (no Co.) 65 Warren
- Carlton & Porter (Thomas Carlton & James Porter) 200 Mulberry
- Carmody & Taylor (Michael J. Carmody & John W. Taylor) 154 Grand
- Carney & Mullany (Patrick T. Carney & Patrick J. Mullany) 74 Cortlandt
- Carnrick & Co. (John Carnrick & Zalmon S. Booth) 215 Fulton & 121 Liberty
- Caron & Co. (Ewald Caron, Edward P. Haslam & William Vogel) 75 Murray
- Carp Lake Copper Co. (H. G. Dannel, Pres.; W. H. Abel, Sec. & Treas. Capital \$500,000; Par \$25) 70 Wall
- Carpenter Horace & Co. (refused) 540 Pearl
- Carpenter Isaac & Son (Edward H. Carpenter) 75 Allen
- Carpenter Oliver & Co. (Oliver & Erastus P. Carpenter, *Foxboro, Mass.*, & John R. Waller, *Bklyn, N. Y.*—special partner, Thomas A. Vyse Jr. *N. Y.* \$250,000; terminates 19th July, 1867) 376 B'way
- Carpenter C. M. & Co. (Charles M. & William S. Carpenter) 329 G'wich
- Carpenter D. H. & Co. (Daniel H. Carpenter & Calvin Vanzile) 39 Bethune
- Carpenter E. A. & W. B. (Everett A. & William B.) 169 B'way
- Carpenter J. T. & Co. (John T. Carpenter, John Cary & Alfred A. & Joseph L. Sutton) 524 Second av.
- Carpenter & Co. (George W. Carpenter, James M. Boyd & Nathaniel T. Hawkins Jr.) 455 B'way & 98 Bowery
- Carpenter & Morgan (Samuel Carpenter & Israel R. Morgan) 49 New Chambers
- Carpenter & Tompkins (Isaac Carpenter & Noah D. Tompkins) 15 Front
- Carpenter & Weeks (Aaron Carpenter & Daniel S. Weeks) 71 Centre
- Carpenter, Marvin & Co. (Charles R. Carpenter, James H. Marvin & Gilbert L. Hall) 107 Murray
- Carpenter, Vail & Fuller (Newton Carpenter, Walter Vail, Edward Fuller & Charles C. Field) 53 Park pl.
- Carpentier & Beach (James S. Carpentier & Elias J. Beach) 15 Nassau
- Carples & Stevens (Bernard Carples & William S. Stevens) 15 Mercer & 39 White
- Carr & Blanchard (Herman A. Blanchard & David Carr) 141 Front
- Carr & Hull (William J. Carr & Oliver C. Hull) 146 Pearl
- Carragher & Burnes (refused) 100 Sheriff
- Carrick & Co. (Henry E. & Abraham H. & George H. Carrick) 84 Murray
- Carrington & Co. (John W. Carrington & Gordon M. Newton) 40 B'way
- Carroll P. & Brother (Patrick & Terence Carroll) 605 Eighth av.
- Carroll W. & T. (William & Thomas) 654 Sixth av.
- Cartan, Plunkett & McCullough (Thomas M. Cartan, Philip D. Plunkett & James McCullough) 250 Bowery
- Carter Robert & Brothers (Walter & Peter Carter) 530 B'way
- Carter R. L. & Co. (Royal L. Carter, Milton Smith & Philip Lazell) 150 Chambers
- Carter & Bertine (Gilman Carter & Joshua H. Bertine) 79 E. 25th
- Carter & Hawley (Oliver S. Carter, *Orange, N. J.* & Henry E. Hawley, *N. Y.*—special partners, Daniel E. & Elisha J. Hawley, each \$25,000; terminates 31st Dec. 1866) 41 Broad
- Carter, Hale & Co. (Aaron Carter Jr., Seth W. Hale, Samuel B. Sanford & William Howkins) 3 Maiden la.
- Carter, Stewart & Co. (Theodore E. & Benjamin Carter & Alonzo C. Stewart) 99 Chambers

- Cartwright & Harrison (David G. Cartwright & Frederick H. Harrison) 111 Front
- Cary & Co. (William F. & William F. Jr. & Lucius E. Cary & Benjamin D. Smith) 90 Pine
- Cary & Morris (Clark W. Cary & Reuben H. Morris) 8 Spruce
- Case Rufus D. & Co. (James M. Carrington) 101 Wall & 114 Front
- Case & Co. (Horace G. Case & George A. Higgins) 19 Beekman
- Case & Boyd (James H. Case & Thomas C. Boyd) 22 East
- Casey, Cudmore & Co. (Patrick D. Casey, John Cudmore & Thomas H. Brady) 86 Maiden la.
- Cashman M. H. & D. (Michael H. & Daniel) 5 Beaver
- Casoni & Isola (Vincenzo Casoni & Lodovico Isola) 1155 B'way
- Casser & Nehring (Constanz Casser & Frederick E. Nehring) 844 Broome
- Cassin & Teaney (Timothy C. Cassin & Hugh Teaney) 46 E. 15th
- Castle & Edwards (Alexander C. Castle & Thomas Edwards) 98 W. 4th
- Castner, Stickney & Wellington (Samuel Castner, Charles P. Stickney & Jonas C. Wellington) 111 B'way
- Caswell John & Co. (Benjamin Bryer, Edmund W. Corlies & William H. Caswell) 87 Front
- Caswell, Mack & Co. (Philip Jr. & John R. Caswell & Henry Q. Mack) 1099 B'way
- Caswell, Perkins & Co. (Nathan Caswell, Edward Perkins & Albert G. A. Harneckel) 69 Wall & 89 Beaver
- Cately S. Rickards & Co. (dissolved) 102 Nassau
- Cately W. H. & Co. (William H. Cately, no Co.) 102 Nassau
- Cattus & Kausche (John Cattus & John Kausche) 61 Cedar
- Cauldwell E. & Son (Ebenezer & William A. Cauldwell) 76 Warren
- Cauldwell & Whitney (William Cauldwell & Horace P. Whitney) 118 Fulton & 48 Ann
- Cavan E. & M. (Elizabeth & Martha) 151 Waverley pl.
- Caverly & Meyer (John I. Caverly & Frederick Meyer) 224 Wash'n
- Caylus E., Deryneter & Co. (Ernst Caylus & John Deryneter, no Co.) 57 Beaver
- Cefrey & Bradley (Arsene T. Cefrey & Bradford D. Bradley) 947 B'way & 175 Fifth av.
- Celler & Dunn (Marka Celler & Nicholas M. Dunn) 16 Warren
- Center & Co. (Daniel G. & Granville Center) Eleventh av. n. W. 43d
- Central Am. Transit Co. (F. Morris, Pres.; A. J. Hamilton, Sec. Capital, \$3,214,800; Par, \$100) 82 B'way
- Central Coal Mining & Manuf. Co. (C. E. Detmold, Pres.; F. P. White, Sec. & Treas. Capital, \$2,000,000; Par, \$100) 111 B'way
- Central Express Co. (J. Livingston, Pres.; E. Littlefield, Treas. Capital, \$100,000; Par, \$100) 162 & 416 B'way
- Central Gold Mining Co. (R. M. Stratton, Pres.; L. Bangs, Sec. Capital, \$1,000,000; Par, \$5) 22 Pine
- Central Mining Co. (J. L. Mott, Pres.; John Stanton Jr., Sec. Capital, \$500,000; Par, \$25) 284 Pearl
- Central Petroleum Co. (James Bishop, Pres.; Wed W. Clarke, Sec. Capital, \$5,000,000; Par, \$100) 10 Pine
- Cerr A. M. & B. (Adolphus M. & Benoit) 43 Av. C.
- Chadbourne & Goodwin (Stephen W. Chadbourne & Cyrus Goodwin) 16 E. 35th
- Chamberlain & Cooper (Joseph Chamberlain & Tunis Cooper) 661 Wash'n
- Chamberlain, Phelps & Co. (William & William L. Chamberlain & George A. & George A. Phelps Jr.) 103 Front
- Chamberlin Edward & Co. (William H. Hill & Edward E. Brown) 104 Fulton
- Chamberlin E. & Co. (Enoch Chamberlin, John E. Hoagland & John Bell) 880 West
- Chamberlin M. & Co. (Newell Chamberlin & Abraham P. Vandenburgh) ft. W. 30th
- Chamberlin S. S. & Co. (Stephen S. & Brainard S. Chamberlin) 239 Fulton
- Chamberlin & Co. (Enoch Chamberlin, Edward Robinson, N. Y., & David A. Morris, Rockaway, N. Y.) 136 Wooster
- Chamberlin & Allison (Benjamin A. Chamberlin & Cornelius Allison) 604 G'wich
- Chambers & Gabler (Maynard M. Chambers & Emil Gabler) 108 E. 25th
- Chambers & Hanna (Benjamin Chambers & Samuel Hanna) 555 Hudson
- Chambers & Pomeroy (William P. Chambers & Julius R. Pomeroy) 192 B'way
- Chambers & Thompson (Jabez Chambers & Joseph Thompson) 86 Burling sl.
- Champion & Durling (Georgiana E. Champion & Cecile O. Durling) 69 W. 39th
- Champlin, Goodrich & Co. (John W. Champlin, William S. Goodrich, John W. Stafford & Julius A. Durkee) 1 Stone
- Chapin E. S. (Edwin S. J. C.—special partner Rebecca K. Avery, *Orange, N. J.*, \$5,000; terminates 1st January, 1865) 24 William
- Chapin A. & W. (Asahel & Warren Jr.) ft. W. 23d
- Chapin & Daymond (Addison D. Chapin & Stephen Daymond) 319 W. 15th
- Chapin, Bromell & Scott (William E. Chapin, William B. Bromell & John Scott) 8 Spruce
- Chapman & Co. (William P. & Henry P. Chapman) 4 Broad
- Chapman & Bloomer (William Chapman & Edward M. Bloomer) 42 Fulton
- Chapman & Hitchcock (Lebbens Chapman Jr. & James I. Hitchcock) 33 Wall
- Chapman, Richmond & Co. (William H. Chapman, James A. Richmond, Charles W. Butler & Alpheus L. King) 5 Front
- Chapman, Vanwyck & Co. (Seth Chapman, Samuel Vanwyck & Josiah B. Fairchild) 170 Front
- Chapman, Noyes & Lyon (George Chapman, Madison, N. J., Charles H. Noyes, W. Bloomfield, N. Y., & Robert S. Lyon, N. Y.—special partner, James Winslow, *Po'keepsie, N. Y.*, \$60,000; terminates 31st December, 1864) 31 Park pl.
- Charles A. & G. E. (Andrew & George E.) 894 Fourth av.
- Charles, Emrich & Co. (John Charles, Jacob Emrich & Della A. Hodge) 128 Chatham
- Charnley & Hatch (William S. Charnley & Walter T. Hatch) 84 Wall
- Chase T. B. & Co. (Thomas B. Chase, no Co.) 40 South
- Chase & Co. (Irish Chase Jr. & Albert Clark) 524 B'way
- Chase & Seabury (Alonzo Chase & George P. Seabury) 23 South & 28 Coenties sl.
- Chatellier & Spence (Joseph F. Chatellier & William Spence) 9 Maiden la. & 71 Varick
- Chatterton & Parker (Stephen S. Chatterton & Nathaniel P. Parker) 116 Maiden la.
- Chauncy & Cadiz (dissolved) 77 Cedar
- Chazournes F. & Son (Felix & Felix C. Chazournes) 79 Cedar
- Chester Charles T. & J. N. (John N.) 104 Centre
- Chester, Mitchell & Co. (George F. Chester, Samuel L. Mitchell Jr. & Henry E. Lytle) 99 Maiden la.
- Chevalier John D. & Sons (Gabriel & George Chevalier) 787 B'way
- Chichester & Co. (James M. Chichester & William McCaffil) 51 Bowery
- Chichester & Co. (Edwin V. A. Chichester & Frank B. Smith) 4 Gold
- Chichester & Lepine (Mahlon Chichester & John H. Lepine) 105 Wall
- Chichester & Partridge (Henry L. Chichester & Josiah Partridge) 368 Pearl
- Chichester & Williams (Francis H. Chichester & George Williams) 456 B'way
- Chickering & Co. (Otis Chickering & John L. Mapes) 18 Wall
- Chickering & Sons (Charles F. & George H. & Thomas Chickering) 653 B'way
- Child C. & E. (Caroline & Emma) 40 Third av.
- Child & Ketcham (Benjamin R. Child & George R. Ketcham) 62 Warren
- Childs & Ditto (Wm. H. Childs & Charles W. Ditto) 307 B'way
- Childs & Smith (Walter L. Childs & George Smith) 453 Pearl and 200 Bowery
- Childs & Williams (Samuel R. Childs & Henry R. Williams) 1125 B'way
- Chilton W. & Co. (Washington Chilton & Lewis A. Morrell) 22 Walker

Chipman E. & Co. (Edgar Chipman & Henry Smith) 498 B'way & 99 E. Houston
 Chirney & Barrett (Thomas Chirney & John Barrett) 854 Eighth av.
 Chittenden S. B. & Co. (Simeon B. Chittenden, Timothy F. Chapman, Alfred Kayne & Wm. H. Taylor) 350 B'way
 Choate & Fullerton (Epps Choate & Jacob Fullerton) 254 B'way & 182 Centre
 Chovey, Hopping & Co. (Charles L. Chovey, Theodore A. Hopping & Samuel Dennis) 71 Dey
 Chrisfield Wm. & Son (John M. Chrisfield) 108 Fulton
 Christ, Jay & Co. (George Christ & Lewis & Charles Jay) 48 Park pl.
 Christal & Donohue (Wm. Christal & James Donohue) 226 Pearl
 Christian A. & Son (Andrew & John Christian) 81 Maiden la. & 89 Mangin
 Christie & Fairbanks (Robert Christie jr. & Leland Fairbanks jr.) 161 B'way
 Christy, Constant & Co. (Thomas Christy, Samuel S. Constant & Thomas C. Shepherd) 25 Murray, 29 Warren & 513 W. 284
 Chuck & Brother (Henry & William Chuck) 48 Murray
 Church P. & Co. (Pharcellus & Wm. C. Church) 41 Park row
 Church & Foster (Marlus C. C. Church & Horatio Foster:—special partners, Charles Kneeland & George Bradish, *Washington, N. Y.*, each \$3,000; terminates 12th May, 1899) B'way & W. 84th
 Church, Metcalf & Co. (Peter & Henry A. Church, *Providence, R. I.*, George M. Church, agent) 21 Maiden la.
 Churchill C. B. & Co. (Charles B. Churchill & Leonard K. Smith) 128 Chambers
 Churchill, Dana & Co. (Wm. A. Churchill, Edward E. Dana & Charles M. Lewis) 190 B'way
 Churchill, Welch & Woodbury (Franklin H. Churchill, Joseph A. Welch & Charles H. Woodbury) 38 Pine
 Churchman & Co. (Alfred Churchman & Benjamin F. England) 17 Moore
 Clipperly & Hoover (Henry J. Clipperly & Harmon Hoover) 377 B'way
 Clafin Aaron & Co. (Charles F. Clafin) 35 Vesey
 Clafin H. B. & Co. (Horace B. Clafin, John J. Donaldson, Daniel H. Conkling, Nathaniel F. Miller, Edward E. Eames & Henry Stone) 140 Church
 Clapp H. B. & Co. (Henry B. Clapp & Oscar S. Rowlandson) 57 Catharine
 Clapp & Kent (in liquidation) 87 Nassau
 Clapp, Geoffroy & Co. (Samuel D. Clapp, Nicholas Geoffroy & George Haskins) 24 Maiden la.
 Clark Andrew & James, 76 Catharine
 Clark James & Son (dissolved) 148 Front
 Clark James A. & Sons (Stephen A. & Henry W. Clark) 742 B'way
 Clark James J. & Co. (Henry Splittdorf) 10 E. 20th
 Clark Lyster & Co. (Alonso W. Balch) 60 Water
 Clark Matthias & Co. (Samuel J. Clark) 525 G'wich
 Clark Thomas & Co. (Wm. Sinclair & Lambert Heyniger) 18 Fulton
 Clark B. E. & Co. (Burton E. Clark, Wm. B. Asten & Joseph B. Hart) 25 & 35 Pearl & 38 Whitehall
 Clark O. A. & Co. (Charles A. Clark & John I. Mandeville) 118 Fulton
 Clark E. H. & Co. (Edmund H. Clark & Joseph R. Banks) 189 West
 Clark J. N. & Co. (Jonah N. & John H. Clark) 118 South
 Clark S. & A. (Samuel & Alexander) 288 Fourth av.
 Clark S. & Son (Samuel & Wm. E. Clark) 148 Elizabeth
 Clark T. L. & Sons (Thomas L. & Thomas L. jr. & Alfred John Clark) 142 West
 Clark W. Irving & Co. (William I. Clark, no Co.) 9 Fletcher
 Clark & Baldwin (Lawrence W. Clark & John H. Baldwin) 116 B'way
 Clark & Belmont (Thomas R. Clark & Abram A. Belmont) 18 West
 Clark & Hall (Charles E. Clark & Russell Hall) 35 John
 Clark & Harris (Lot C. Clark & Sidney S. Harris) 180 B'way
 Clark & Hawkins (Charles S. Clark & Wm. G. Hawkins) 273 Canal

Clark & Hennion (Wm. F. Clark & Abram Hennion) 168 Christopher
 Clark & Henry (James M. Clark & Robert Henry) 200 W. Houston
 Clark & Maynard (Lucius E. Clark & Effingham Maynard) 5 Barclay
 Clark & Nible (John A. Clark & Joseph W. Nible) 206 Duane
 Clark & Rapallo (Horace F. Clark & Charles A. Rapallo) 65 Wall
 Clark & Sumner (Eli G. Clark & Alanson A. Sumner) 10 Pine
 Clark & Wheeler (Thomas Clark jr. & Wesley J. Wheeler) 10 Murray
 Clark, Clapp & Co. (Francis J. Clark & Dwight P. & Edward L. Clapp) 13 Front
 Clark, Dodge & Co. (Luther C. Clark, John D. Maxwell & David Crawford jr. only) 51 Wall
 Clark, West & Co. (Henry E. Clark, Eli S. West, Marvin R. Maxwell & Wm. B. Davis) 123 Duane
 Clark, Wilson & Co. (Hull Clark, James C. Wilson, Thomas H. Vanhosen & John E. Byrne) 81 Beekman
 Clark, Holbrook & Floyd (James W. Clark, Edwin W. Holbrook & Edward E. Floyd) 65 Murray
 Clark's Patent Steam & Fire Regulator Co. (Wm. H. Perrine, Pres.; Augustine Campbell, Sec. Capital \$68,500, Par \$10) 5 Park pl.
 Clarke Wed W. & Co. (refused) 10 Pine
 Clarke & Schenck (Benjamin G. Clarke & Wm. G. Schenck) 41 Cortlandt
 Clarke & White (Eliza Clarke & Wm. B. White) 98 Cedar
 Clarke, Keeney & Co. (Benjamin F. Clarke & Abner C. & Seth L. Keeney) 349 B'way
 Clarkson Brothers (Frederick & Wm. & Augustus L. Clarkson) 84 Wall
 Clarkson & Co. (Engene L. & Robert L. Clarkson) 48 Pine
 Clarkson & Ackerson (James Clarkson & James Ackerson) 88 Eighth av.
 Clarry & Rellley (Francis A. Clarry & James Rellley) 12 Spruce
 Clason & Co. (Niss Clason & Wm. A. Lorenzen) 57 Exchange pl.
 Clausen John & D. (Dederick J.) 426 West & 94 Wash'n
 Clauss & Holmes (Ida A. Clauss & Louisa Holmes) 109 Third av.
 Claybrook & Ketcham (John Claybrook & James Ketcham) 93 Water
 Clayton J. R. & Co. (James R. Clayton & William Colvin) 19 Wall
 Clayton & Co. (Edwin A. Clayton, no Co.) 7 Broome
 Clayton & Howland (Zebulon Clayton & James Howland) 151 W. Wash. mkt
 Clayton & Medole (John G. Clayton & John Medole) 111 B'way
 Clayton's E. B. Sons (Alexander T. & Charles H. Clayton & Thomas E. Garson) 157 Pearl & 56 John
 Clegg, Graham & Clark (Wm. Clegg, Walter Graham & David Clark) 256 South
 Cleland Samuel & Pohrnhoff (dissolved) 121 Pearl
 Clerk Andrew & Co. (William F. Clerk) 43 Maiden la. & 33 Liberty
 Clift & Lane (Smith Clift & Frederick A. Lane) 109 B'way
 Clifton Mining Co. (H. G. Dannel, Pres.; P. C. Blancan, Sec. & Treas. Capital, \$500,000; Par, \$25) 35 Wall
 Clinch J. W. & F. (Joseph W. & Frederick) 25 Centre mkt
 Clinton & Hughes (Benjamin Clinton & George H. Hughes) 56 Reade
 Clock & Miller (Alfred Clock & Ephraim Miller) 64 Fulton
 Cloran M. & J. J. (Michael & John J.) 312 Seventh av.
 Close J. W. & Co. (John W. Close:—special partner, Smith J. Eastman, \$30,000; terminates 31st Oct. 1898) 35 New
 Clough & Feaster (John Clough & John J. Feaster) 195 West & 18 Caroline
 Clough & Richards (Francis Clough & Richard Richards) 416 B'way
 Clute Lead Co. (E. J. Genet, Pres.; Beverly C. Sanders, Sec. Capital, \$550,000; Par, \$5) 42 Cedar

Clyde & Black (Robert J. Clyde & Aaron S. Black) 6-8 B'way
Coates & McMillen (George Coates & James McMillen) 6 S. William & 309 W. 82d
Cobanks & Theall (William H. Cobanks & Horace Theall) 47 & 56 Harrison
Cobb & Harie (Eben H. Cobb & Abraham L. Earle) 508 Wash'n
Cobb, Martin & Co. (Daniel & Matthew Cobb & Thomas J. Martin) 62 Broad
Coburn & Saunders (Joseph Coburn & James Saunders) 118 Grand
Cochran Brothers (Charles H. & John W. & Samuel E. Cochran) 823 Tenth & 218 W. 27th
Cochran & Co. (Charles P. & Thomas Cochran, William Harbour & John Herriman) 443 B'way
Cochran & Piper (John T. Cochran & James N. Piper) 84 Wall
Cock E. & W. & Co. (Effingham & William E. & George E. Cock) 85 Warren
Cocks & Tompkins (moved, no inf.) 643 Second av.
Coddington J. & I. (James & Isaac) 715 B'way
Coddington T. B. & Co. (Thomas B. Coddington & George L. Nichols) 78 Broad
Coddington S. A. & A. (Sylvanus A. & Augustus) 15 Bowery
Cody J. & K. T. (James & Richard T.) 142 Liberty
Coe & Lawrence (Henry Coe & Effingham N. Lawrence) 8 Stone, 5-5 Cherry, 419, 750 & 755 Water, 214 & 221 South & 44 Tompkins
Coffee Andrew & Co. (Rachel Kberle) 627 B'way
Coffin H. & Co. (Keuben Coffin, Co. no inf.) 206 West
Coffin & Kenworthy (Paul C. Coffin & Thomas Kenworthy) 189 West
Coffin & Seabury (Lyander W. Coffin & John S. Seabury) 41 Water
Coffin, Lee & Co. (John P. Coffin, Albert G. Lee, John B. Vanlier & Henry B. Orton) 89 Warren
Coffin, Redington & Co. (John H. Redington, Dewitt C. Rice, Andrew G. Coffin & Horatio P. Livermore) 85 Liberty
Coger Daniel & Son (John J. Coger) 450 Water
Coggeshall & Freeman (Simeon S. Coggeshall & H. A. Freeman) 198 South
Coggill C. J. & F. W. (Charles J. & Frederick W.) 73 Broad
Coghill J. H. & Co. (James H. & William N. Coghill & Samuel C. Hopkins) 76 Wall
Cohen M. S. & Co. (Moses S. Cohen & Barrow & Daniel Benrune) 124 Water
Cohen S. M. & B. & Co. (Samuel M. & Bernard Cohen & Moritz M. Frankenthal) 182 Duane
Cohen & Bernas (Solomon Cohen & Jacob Bernas) 170 Chatsault
Cohen & Isaac (Isidor H. Cohen & Solomon Isaacs) 63 Catharine
Cohen & Marcus (William Cohen & Magnus Marcus) 62 Nassau
Cohen & Myers (Samuel Cohen & Lewis A. Myers) 499 B'way
Cohen, Molter & Co. (Daniel Cohen, Julius Molter & Charles Garlicks) 1 Wall
Cohn Julius & Co. (Herman M. Mandel) 307 Pearl
Cohn A. & Brother (Aaron & Jacob Cohn) 4 Bowery
Cohn B. & Co. (Bertha Cohn & Zion Bernstein) 197 Grand
Cohn H. & Co. (Henry Cohn, Henry Woodleaf & Herman & Jacob Greenebaum) 46 Barclay
Cohn N. & J. (Nehemiah & Jacob) 12 Fulton
Cohn & Hyman (Leopold Cohn & Solomon Hyman) 77 Warren
Cohn, Lazarus & Co. (David L. Cohn & Louis Lazarus, no Co.) 74 1/2 Pine
Cohnert M., Hindenlang & Co. (Morris Cohnert, John B. Hindenlang & John Mofahon) 16 O'wich
Coit, Whitney & Co. (Augustus B. Coit, Eugene Hubbard Whitney & Francis Larned) 23 Cedar
Cokino A. & Co. (Anthony Cokino & Pierre Badetty) 64 Beaver & 109 Pearl
Colburn & Co. (dissolved) 64 Wall
Cole & Springsteen (dissolved) 57 Ann
Cole & Williamson (Wightman J. Cole & George Williamson) 178 W. Wash. mkt
Coleman William T. & Co. (Edward Mott Robinson) 70 Wall & 161 Pearl
Coles Albert & Co. (Albert L. Coles) 6 Liberty pl.
Coles William P. & Son (William O. Coles) 14 Wall

Coles & Co. (dissolved) 91 West
Coles & Thorp (Oscar Coles & Edward B. Thorp) 91 West
Coles & Ferris (Barak G. Coles & Frank A. Ferris) 288 Broome
Coley & Leonard (Annie Coley & Babette Leonard) 850 & 401 Canal
Colgate Robert & Co. (Edward Austen & Abner W. Colgate) 287 Pearl
Colgate & Co. (Samuel & Charles C. & Joseph Colgate) 65 John & 6 Dutch
Colgate & Hoffman (James B. Colgate & Charles B. Hoffman) 47 Wall
Collamore Davis & Co. (Stebbins B. Quick & Sereno D. Bonfilis) 479 B'way
Collamore G. & Co. (Gilman Collamore & Henry H. Holly) 677 B'way
Colles James Jr. & Co. (James M. Strall) 86 Front
Collier Jason & Co. (Henry L. Fish, Nathaniel B. Ellison, Eldridge Heath & Perley Mungier) 110 Broad
Collier & Blanchini (Charles C. Collier & Henry Blanchini) 228 W. 28th
Collins George C. & Co. (George S. Collins) 98 Front
Collins J. & Co. (John Collins & Cornelius O. & Richard Pollin) 446 Water
Collins J. & P. (James & Patrick) 883 W. Wash. mkt
Collins & Co. (refused) 212 Water
Collins & Brother (Robert B. & Charles Collins) 84 Leonard
Collins & Child (dissolved) 80 Pine
Collins & Lindsley (Joseph N. Collins & Leonard B. Lindsley) 17 Murray
Collins & Pell (Denmark F. Collins & Abijah Pell) 42 Bethune
Collins & Rockwood (Abel T. Collins & John S. Rockwood) 81 W. Wash. mkt
Collins & Williamson (Oliver B. Collins & John Williamson) 692 B'way
Collins, Plummer & Co. (Henry Collins, John L. Plummer, William F. Merrill & Silas Downing) 96 Reade
Collins, Kelly & Co. (James Collins, Thomas Kelly & James Hagerly) 3 Centies st.
Collis & Mitchell (William E. Collis & William L. Mitchell) 162 South
Collier & Martin (Alonzo T. Collier & George W. Martin) 481 Hudson
Colman Brothers (Morris & Abraham, Cal; & Solomon Colman, N. Y.) 468 B'way
Colorado Gold Mining Co. of New York (Henry Vanschaek, Pres. M. A. Hoppel, Treas.; H. J. Condon, Sec. Capital, \$80,000; 1st. \$2) 13 Pine
Colsey G. & H. (George & Henry) r 112 Greene
Colton & Co. (Demas & Daniel J. Colton) 9 Maiden la.
Columbian Mining Co. (John Steward, Pres.; H. Phelps, Sec. Capital, \$500,000; Par, r25) 22 William
Colwell William H. & Co. (James W. Colwell) Third av. n E. 126th
Colwell & Brother (Lewis & Joseph Colwell) 348 W. 27th
Colyer & Judson (Isaac Colyer & George L. Judson) 66 Courtlandt
Coman T. & Co. (dissolved) 31 Pine
Combes & Nix (John Combes & John Nix) 418 Wash. mkt & 389 W. Wash. mkt
Combs S. B. & Brother (Stephen B. & Daniel Combs) 16 John
Combs & Vail (Martin H. Combs & Stephen Vail) 807 G'wich
Comings & Mensing (George Comings & Louis Mensing) 69 Walker
Comins John P. & Co. (dissolved) 19 Maiden la.
Commercial Advertiser Association (Charles Moran, Pres.; Edward G. Steele, Treas. Capital, \$75,000; Par, \$500) Pine & William
Commercial Oil Co. (Trenor W. Park, Pres.; H. L. Dodge, V. Pres. Capital, \$5,000,000; Par, \$100) 159 Front
Commings, Allen & Co. (Jedediah D. & Alexander H. Commings, Akron, O.; & Joseph Allen, N. Y.) 6 South
Comstock Cornelius & Co. (Robert Simonson) 98 Wall

Constock & Brother (George W. & William H. Constock & Baldwin L. Judson) 106 Franklin

Comstock & Harris (Oscar Comstock & George C. Harris) 19 Fulton mkt

Comstock & Gale (Albert & Andrew Comstock & Edward D. Gale) 60 Wall

Concklin & More (Samuel M. & Thomas L. Concklin & John O. More) 155 West

Concannon & McCaule (dissolved) 105 First av.

Condit J. E. & Co. (John Elliot Condit, Newton H. Ford & William C. Beach) 57 White

Condie & Whittet (James Condie & James Whittet) 166 Eleventh av.

Condit & Johnson (Calvin Condit & Russell Johnson) 263 Cherry

Cone & Smith (William S. Cone & John W. Smith) 254 G'wich

Conger, Smith & Heath (Walter M. Conger, William H. Smith & Eugene A. Heath) 580 Hudson

Congreve Charles & Son (Charles M. Congreve) 8 Broad

Conklin Jacob & Son (James Conklin) 88 Dey

Conklin John S. & Co. (John Newiman) 105 Broad

Conklin E. E. & Co. (Edward E. Conklin, Charles Scholey & James Shindler) 106 Seventh av.

Conklin J. D. & Son (John D. & James R. Conklin) ft. E. 12th

Conklin N. & R. L. (Nelson & Richard L.) 433 E. Houston

Conklin R. B. & Co. (Richard B. Conklin & Frederick Moynahan) 162 Fulton mkt

Conklin & Yale (Mortimer D. Conklin & Newel E. Yale) 4 Erie blvgs

Conklin, Fenton & Miller (William L. Conklin, Aaron D. Fenton & Theodore J. Miller) 100 Beale

Conkling & Bayles (William L. & John W. Conklin & James Bayles) 18 Fourth av.

Conlan & Dixon (Michael Conlan & Patrick Dixon) 120 W. B'way

Conlan & Spencer (David Conlan & George H. Spencer) 92 Columbia

Connah & Norris (dissolved) 74 Duane

Connolly M. & E. (Michael & Edmund) 343 W. 39th

Conner & Mumford (Daniel G. Conner & George C. Mumford) 193 Pearl

Conner's James, Sons (William C. & James M. & Eliza S. Conner) 28 Centre

Connolly & Co. (Charles M. Jr. & James A. Connolly, James M. Gardiner & Walter A. Bass:—special partner, Charles M. Connolly, \$100,000; terminates 1st June, 1867) 45 Water

Connolly & Hanna (John Connolly & Robert Hanna) 67 Catharine

Connolly & Sanderson (James B. Connolly & William H. Sanderson) r 551 Pearl

Connor C. D. & Co. (Cyrenus D. Connor & John W. Snyder) 814 Wash'n

Connors & Laracy (Michael Connors & Michael Laracy) 214 W. 42d

Connolly William & Co. (Henry Wilson) 46 Rose

Conover & Thomasson (Laurence V. Conover & Thomas Thomasson) 188 E. 29th

Conover & Woolley (James S. Conover & James L. Woolley) 368 Canal

Conradi & Burghard (Francis Conradi & Frederick Burghard) 530 B'way

Conroy J. C. & Co. (John C. Conroy, Francis P. Allen & Thomas M. Bissett) 65 Fulton

Conroy & O'Connor (James C. Conroy, John F. & Michael J. & Thomas H. O'Connor) 83 John

Consolidated Coal Co. (Franklin F. Randolph, Pres.; William H. Tillinghast, Sec. & Treas. Capital, \$2,175,000; Par, \$100) 16 Wall

Consolidated Petroleum Oil Co. (Jennison Eager, Pres.; Charles R. Griffin, Sec. Capital, \$1,000,000; Par, \$10) 40 Broad

Constantine & Co. (John & Andrew J. Constantine) 59 Wall & 4 Broome

Continental Bank Note Co. (A. C. Wilson, Pres.; H. Russell, Sec. Capital \$60,000; Par \$500) 144 G'wich

Continental Copper & Lead Mining Co. (organizing) 57 Exchange pl.

Converse William P. & Co. (Edward W. & Julius P. Converse) 163 Pearl

Conway & Co. (James F. & Susannah Conway) 43 E. B'way

Conway & Powers (John M. Conway & John H. Powers:—special partner, George W. Powers, \$20,000; terminates 2d Feb., 1866) 15 Park pl.

Conway & Scanlon (John Conway & Arthur Scanlon) 29 Wash. mkt

Cook Henry A. & Co. (Charles A. Seymour) 23 John

Cook John & Son (George W. Cook) 111 Nassau

Cook Norman & Sons (Norman & Robert M. Cook) 100 Bowery

Cook William & Son (Joseph Cook) r 124 W. 35th

Cook G. & D. & Co. (George & David Cook, no Co) 53 South

Cook & Agatz (Otto Cook & Frederick Agatz) 307 Wash'n

Cook & Campbell (Edward C. Cook & Dunstan Campbell) 187 B'way

Cook & Gnellich (Jacob Cook & Francis J. Guellich) 177 E. 4th

Cook & Kimball Mining Co. (George Cook, Pres.; W. W. Baldwin, Sec. Capital, \$150,000; Par, \$100) 35 William

Cook & Nichols (Alexander Cook & George K. Nichols) 226 Front

Cook & Sledge (John F. Cook & George C. Sledge) 87 Broad

Cook & Snedeker (Benjamin F. Cook & Livingston Snedeker) 35 Dey

Cook & Valentine (George I. Cook & John W. Valentine) 81 Chambers

Cook, Hayward & Co. (Alfred S. Cook, Henry E. Hayward & William M. Leigh) 99 Barclay

Cook, Sievers & Agatz (dissolved) 307 Wash'n

Cooke & Eckert (Jacob P. Cooke & Justus B. Eckert) 343 Wash. mkt

Cooke & Harrison (James Cooke & Thomas Harrison) Tenth av. c. W. 14th

Coolidge & Adams (George H. Coolidge & Walter Adams) 108 John

Coolidge & Young (Philip H. Coolidge & Edwin & James B. Young) 136 Front & 108 Sheriff

Coolidge, Pratt & Co. (Edward Coolidge, James H. Pratt & John S. & David I. Boyd) 256 West

Cooper William B. Jr. & Co. (no Co.) 123 Front

Cooper E. L. & Co. (Ebeneser L. Cooper & Charles F. Mackenzie) 14 Beekman

Cooper J. & F. Ritz (dissolved) 347 W. 21st

Cooper O. & Son (Obadiah & Thomas P. Cooper) 51 Old sl.

Cooper S. & Co. (Samuel Cooper & Moses Hellman) 32 Church

Cooper Brothers (Thomas E. & Jacob W. Cooper) 457 Third av.

Cooper & Co. (John W. & John B. Cooper) 183 Front

Cooper & Baldwin (Salzer Cooper & Bedell Baldwin) 841 Spring

Cooper & Belcher (William Cooper & Charles Belcher) 98 Duane

Cooper & Disbrow (Charles & Robert Cooper & Joseph P. Disbrow) 29 Fulton mkt & 204 Eldridge

Cooper & Fellows (Joseph M. Cooper & Charles H. Fellows) 11 Maiden la.

Cooper & King (V. E. Cooper & Frank D. King) 10 College pl.

Cooper & Larremore (John M. Cooper & Richard L. Larremore) 5 Beekman

Cooper & Pond (Albert Cooper & Charles M. Pond) 177 B'way

Cooper & Weed (James Cooper & John M. Weed) r 147 E. 23d

Cooper, Hewitt & Co. (Edward Cooper, Abram S. & Charles Hewitt & James Hall) 17 Burling sl.

Copalinsho Gold Mining Co. (Everett Clapp, Pres.; William F. Shirley, Sec. Capital, \$5,000,000; Par, \$20) 137 B'way

Copeutt J. & F. (John & Francis) 348 Wash'n

Copland & Zerega (Peter H. Copland & Albert Zerega) 56 South

Coppelman John & Co. (dissolved) 246 Tenth av.

Corbitt P. & Co. (Patrick Corbitt, Edmond Tweedy & John T. Dann) 208 B'way

Cordes E. D. & Barry (Ernest D. Cordes & Horace M. Barry) 5 William

Corell J. C. & Co. (John C. Corell & Elias Vanben-schoten) 172 Forsyth

Corey & Son (Edwin F. & Edwin F. Corey jr.) 54 Wall

- Corinth Copper Co. (Henry Barnard, Pres.; Warren A. Cleveland, Sec. Capital, \$500,000; Par, \$25) 191 B'way
 Corkery & McPartland (Timothy T. Corkery & Stephen McPartland) 267 Eighth av.
 Corlies John W. & Co. (Jonathan N. Tift) 82 Dey
 Corlies B. F. & Macy (Benjamin F. Corlies & Charles A. Macy Jr.) 83 Nassau
 Corliss & House (John M. Corliss & Hiram House) 95 Chambers & 77 Rende
 Corn & Tweedie (Adolphus M. Corn & David Tweedie) 88 Pine
 Cornell J. B. & W. W. & Co. (John B. & William W. & Birdaill Cornell) 187 Centre & 834 W. 26th
 Cornell & Amerman (Albert Cornell & George V. Amerman) 58 Rende
 Cornell & Hayward (Stephen H. Cornell & James Hayward) 58 Fulton mkt & 189 Av. A
 Cornell & Watson (Ludlum Cornell & George D. Watson;—special partner, C. B. Delapierre, \$1,000; terminates 1st Nov. 1868) 199 Wooster
 Cornell, Hayward & Co. (Samuel H. Cornell, Joseph Hayward & Charles J. Cave) 172 Fulton
 Cornell, Willis & Carey (Sidney & Thomas L. Cornell, John B. Willis & Simeon B. Carey) 86 Cortlandt
 Corner E. & A. (Elizabeth & Ann) 1275 B'way
 Corning Jasper & Son (Edwin Corning) 68 Wall
 Corning H. K. Son & Co. (Hanson K. & Ephraim L. Corning & Edward Simpson) 84 South
 Cornwell E. H. & Son (Richard H. & Richard P. Cornwell) 24 Pine
 Cornwell T. & Co. (Thomas Cornwell—Co. refused) 804 Fulton mkt
 Cornwell & Baerlein (George J. Cornwell & Louis Baerlein) 96 Chambers
 Corrugated Metallic Cask Co. (Edward B. Bulkley, Pres.; Charles Bulkley, Sec.; further inf. refused) 145 Bank
 Corse & Thompson (Israel Corse & Edmund Thompson) 89 Gold
 Corson & Shields (Peter R. Corson & Edward N. Shields) 174 W. Wash. mkt
 Cortissoz & St. Anna (Francisco J. Cortissoz & William St. Anna) 39 Peck sl.
 Corwin William S. & Co. (Albert Webb & John A. Hawkins) 900 B'way
 Corwin & Munsell (George W. Corwin & Oliver J. Munsell) 72 B'way & 5 James sl.
 Corwith S. W. & E. (Silas W. & Egbert) 605 Grand
 Cory Charles & Son (John F. Cory) 278 Division
 Cosgrove J. & B. (James & Bernard) 2 Burling sl. & 158 William
 Cosgrove & Patterson (Thomas Cosgrove & Arthur Patterson) 97 Centre
 Costello & Meehan (Edward Costello & Edward Meehan) 402 Wash. mkt
 Costello, Wiswall & Co. (Matthew Costello, Charles E. Wiswall & Joseph K. Greenhalgh) 105 John
 Cotheal & Co. (William Cotheal & Elif B. Budd) 5 Beaver
 Cott C. H. & Co. (dissolved) 886 Hudson
 Cotterell & McCormack (Michael Cotterell & Nicholas McCormack) 94 Pearl
 Coudert Brothers (Fredrick R. & Louis L. & Charles Coudert jr.) 49 Wall
 Coughtry John & Co. (Noyes E. Clark) 24 Ann
 Coulter & Foster (Henry Coulter & Walter J. Foster) 81 Nassau
 Coulter, Krapp & Co. (Charles Coulter, John Krapp & Frederick Michel) 10 Front
 Courmont, Brooks & Co. (Edward Courmont, Charles F. Brooks & Jacob Bensell) 5 S. William
 Courtney T. & R. W. (Thomas & Robert W.) 529 G'wich
 Courtney & Mills (Robert Courtney & Samuel A. Mills) 21 Broad & 57 Exchange pl.
 Couse & Decamp (Eleanor M. Couse & William H. Decamp) 72 Cortlandt
 Cousinery F. & Co. (Firmen Cousinery, William Craig & Joseph Thoron) 27 S. William
 Coutan C. J. & Son (Charles J. & Gustave J. Coutan) 51 William
 Covell C. H. & Co. (Charles H. Covell & Thomas H. Hotchkiss) 554 B'way
 Covell, Beckwith & Co. (Edward Covell, Townsend Beckwith, James Cassidy & Moses Stevens) 262 West
 Covert & Acker (Jerome Covert & John C. Acker) 147 Front & 68 Water
- Cowdin Elliot C. & Co. (Thomas E. Hanson, Frederick Eckhardt & Warner Sherwood) 337 B'way
 Cowles George A. & Co. (Jesse P. Case) 81 Cortlandt
 Cowles, Watson & Townsend (Walter S. Cowles, John H. Watson & Henry D. Townsend) 290 B'way
 Cox Brothers (Alfred H. & Henry T. Cox) 696 B'way
 Cox & Derry (Charles W. Cox & Thomas O. Derry) 70 Cortlandt
 Cox & Holloway (Stephen J. Cox & Henry E. Holloway) 105 Nassau
 Cox & Sedgwick (Stephen P. Cox & John W. Sedgwick) 26 John
 Cox & Wright (Henry H. Cox & William Wright) 4 Gold
 Cox's A. Sons (John & Thomas Cox) 25 Maiden la.
 Cozzens B. & S. D. (Benjamin & Samuel D.) 87 Park row
 Cozzens & Co. (Abraham M. & Thomas M. Cozzens) 207 Pearl
 Craft & Combs (Gilbert Craft & Jesse Combs) 23 Pitt
 Crager A. & Brother (Adolph & Julius Crager) 90 Bowery
 Cragin & Co. (George D. Cragin & Edward Martin) 400 W. 12th
 Craig & Nicol (Robert Craig & William Nicol) 6 Bowling gr.
 Cram & Robinson (Henry A. Cram & Edmund R. Robinson) 69 Wall
 Crane Charles & Son (Charles W. Crane) 208 West
 Crane Thomas & Co. (Glover M. White) 340 Madison
 Crane William W. & Co. (Alfred H. Smith & William S. Hedges) 10 Maiden la.
 Crane H. D. & Co. (Henry D. Crane & Robert W. Forbee) 368 W. 29th
 Crane J. & Co. (dissolved) 115 Liberty
 Crane & Rodgers (Charles A. Crane & William T. Rodgers jr.) 86 Warren
 Crane, Howe & Co. (George S. W. Crane, Alexander C. Howe & William Chamberlain) 313 West
 Cranitch Brothers (Patrick J. & Jeremiah A. Cranitch) 809 B'way
 Crapser & Burns (George B. Crapser & Michael Burns) 808½ W. 18th
 Crary George D. & Co. (Henry Pike) 218 Pearl
 Crary, Feeter & Cronin (Charles Crary, Jacob W. Feeter & Timothy Cronin) 161 B'way
 Craven & Co. (Ishl Craven, no Co.) 74 Wall
 Craw & Seaman (Amon Craw & Selah D. Seaman) Third av. e. E. 123d
 Crawford Thomas & Co. (Matilda Crawford) 423 Eighth av.
 Crawford A. J. & Co. (Andrew J. Crawford, no Co.) 194 Water
 Crawford E. & Sons (Elisha & George R. & John W. Crawford) 119 Fulton
 Crawford E. M. & Co. (Edgar M. Crawford & Darius Ferry jr.) 121 Front
 Crawford G. & S. (George & Samuel) 119 Fulton & 42 Ann
 Crean & Wickenburg (Robert R. Crean & Augustus V. Wickenburg) 89 Centre
 Creary & Farlow (Edward Creary & John Farlow) 18 New Chambers
 Crehan Charles E. & Co. (George H. Barre) 245 Fulton
 Crehore & Pratt (Horace C. Crehore & Henry T. Pratt) 317 Pearl
 Creighton & Edwards (John Creighton & Robert Edwards jr.) 883 Spring
 Creveling & Garrison (Elisha W. Creveling & Samuel W. Garrison) 55 Barclay
 Crews & Dole (dissolved) 14 Murray & 17 Park pl.
 Crissey William V. & Co. (Joshua S. Jones) 296 G'wich
 Crist & Wood (Gouvernier M. Crist & Daniel B. Wood) 881 Bleecker
 Cristy J. & M. (James & Moses) 830 Pearl
 Crocker & Haley (Thomas R. Crocker & Caleb Haley) 25 Fulton mkt
 Crocker & Warren (Eben B. Crocker & George Warren) 148 Pearl
 Crocker, Wood & Co. (Ferdinand A. Crocker, Rufus H. Wood & Robert K. Johnson) 59 South

Croft & Prentice (Joshua M. Croft & George W. Prentice) 871 Pearl
 Croft, Knapp & Co. (Andrew J. Croft, James H. Knapp & Edward Hertzt) 65 B'way
 Crolius William A. & Son (George C. Crolius) 29 Coenties st.
 Croman & Baker (Peter Croman & Samuel Baker) 259 South
 Cromble & Silliman (Hugh Cromble & James R. Silliman) E. 56th n First av.
 Cromer F. & A. (Ferdinand & August) 558 Hudson
 Crommell & Tillinghast (Robert C. Crommell & William E. Tillinghast) 30 Wall
 Cromwell William & Son (James W. Cromwell) 65 Franklin
 Cromwell H. B. & Co. (John H. Clark & Samuel H. Seaman, only) 56 West
 Cromwell, Greis & Sutton (Israel A. Cromwell, John Greis & Moses J. Sutton) 152 Bowery
 Croncy & Lent (James H. Croncy & Abraham Lent) 753 B'way
 Cronin T. & Ann (Timothy & Ann) 315 Fulton mkt
 Cronin & Jeannot (Michael H. Cronin & Albert A. Jeannot) 6 John
 Cronin, Hurxthal & Sears (John B. Cronin, Benjamin Hurxthal & John N. Sears) 113 Duane
 Cronise J. S. & Co. (Jacob S. Cronise & Henry A. Fleming) 27 Wall
 Cronkright James & Son (William Cronkright) 135 Maiden la. & 14 W. 12th
 Crook Samuel & Co. (dissolved) 19 Fulton mkt
 Crook J. B. & Co. (Jabez B. Crook, no Co.) 50 Fulton
 Crook & Delany (Thomas Crook & Michael Delany) 110 South
 Crook & Scotts (Richard L. Crook & James & Edward W. Scott) 69 Duane
 Crooke John J. & Co. (Gabriel Kent) 83 Crosby & 177 Lewis
 Crooke Robert & Co. (refused) 442 West
 Crosby, Butterfield & Haven (Charles H. Crosby, William Butterfield & Charles C. Haven) 22 Day
 Cross & Beguella (Alfred F. Cross & Henry Beguella jr.) 21 Maiden la.
 Crossley J. W. & Co. (James W. & John Crossley) 334 B'way & 171 Hudson
 Croton Manuf. Co. (G. Burnham, Pres.; Thomas M. Partridge, Sec. Capital, \$50,000; Par, \$100) 10 Cortlandt
 Crouch & Fitzgerald (George Crouch & Andrew Fitzgerald) 1 Maiden la. 556 B'way & 164 W. 41st
 Crow & Powell (Thomas N. Crow & Abraham Powell) 373 Canal
 Crowell Samuel & Son (Darius Crowell) 28 South
 Crowell & Palne (Jeremiah Palne & Calvin S. Crowell) 6 Coenties st.
 Crowen T. J. & Co. (Thomas J. Crowen & Alexander Delmar) 21 Broad & 57 Exchange pl.
 Crowley William & Son (Robert Crowley) 546 Pearl
 Crowley & Doyle (Timothy Crowley & George Doyle) 84 Old st.
 Cruce Jules & Co. (Adrian Cruce) 74 Beaver
 Crump Brothers (Joseph & Samuel Crump) 77 Fulton
 Cudlipp & Delong (William H. Cudlipp & Delavan Delong) 299 E. B'way
 Culnet & Tissot (Louis C. Culnet & John H. Tissot) 119 Fulton
 Culbert Brothers (Alexander C. & Nathaniel Culbert) 777 B'way
 Cullin Brothers (James B. & William M. Cullin) 762 B'way
 Culver J. W. & W. W. (James W. & Weeks W.) 116 Nassau
 Culver, Penn & Co. (Charles V. & Lucien H. Culver & John R. Penn) 19 Nassau
 Cumberland Coal & Iron Co. (D. Palmer, V. Pres.; H. Roussel, Sec. Capital, \$5,000,000; Par, \$100) 90 B'way
 Cuming Thomas B. & Son (Allen J. Cuming) 106 Pearl
 Cumming Thomas H. & Brother (John W. Cumming) 277 Greenwich
 Cumming & Lockwood (Edward Cumming & William Lockwood) 274 Pearl
 Cumming, Simpson & Armstrong (John Davenport, receiver) 243 B'way

Cummins T. K. & Co. (Thomas K. Cummins & Gustavus Tuckerman) 73 Beaver
 Cummins, Seaman & Co. (dissolved) 50 Leonard
 Cunningham J. H. & J. G. & Co. (Jesse H. & John G. Cunningham & George K. Barker) 871 B'way
 Cunningham & Cammann (James W. Cunningham & George P. Cammann) 43 Exchange pl.
 Cunningham, Frost & Throckmorton (William J. Cunningham, Ezra M. Frost, & Barberie & Charles D. Throckmorton) 71 Worth
 Curran & Roche (Margaret Curran & Owen Roche) 467 Eighth av.
 Currier & Ives (Nathaniel Currier & James M. Ives) 152 Nassau
 Curry H. & J. (Harrison & John H.) 599 Second av.
 Curtis Jeremiah & Son (George N. Curtis) 48 Day
 Curtis J. & Co. (Joseph Curtis & William J. Kerr) 292 Canal & 69 Leonard
 Curtis L. & B. & Co. (Lewis & Benjamin & Joseph D. B. Curtis, Henry A. Booraem & John L. Hubbard) 139 Duane
 Curtis P. A. & J. (Paul A. & Joseph) 429 Broome
 Curtis & Co. (A. C. & John H. Curtis) 4 Warren
 Curtis & Crowell (Henry M. Curtis & Jeremiah Crowell) 136 Front
 Curtis & Delano (Henry A. Curtis & Joseph W. Delano) 114 Wall
 Curtis & Shapter (Edward B. Curtis & John S. Shapter) 211 Franklin
 Curtiss Charles & Co. (William L. Shardlow, John H. Chambers & John Buck) 318 Henry
 Cushman & Gignoux (James S. Cushman & Egis C. Gignoux) 54 Wall
 Cuthbert & Cunningham (John H. Cuthbert & Joseph H. Cunningham jr.; special partner, James H. Brundage jr., \$50,000; terminates 30th June, 1865) 85 Burling st.
 Cutter, Tower & Co (James M. Cutter, Stephen A. & Levy L. Tower & Isaac L. Kidder) 128 Nassau
 Cutting R. L. & Co. (Robert L. & Robert L. Cutting jr.) 19 William

D.

Dabney J. P. & C. K. (John P. & Charles K.) 44 Division
 Dacorci S. & Co. (Sebastian Dacorci & Joseph Cristadoro) 68 Maiden la.
 Dalley P. A. & Co. (Parley A. Dalley & Charles Waterman) 295 B'way
 Dalley W. J. F. & Co. (William J. F. Dalley & John Bagot) 631 B'way
 Dakin G. W. B. & Co. (closed, no inf.) 43 Exchange pl.
 Dale Thomas N. & Co. (George Richmond, John L. Harris & Joseph H. Brown) 17 Warren
 Dale, Brothers & Co (Ebenezer & Theron J. Dale, Samuel P. Hammett & Thomas W. Shannon) 180 Duane
 Dallet & Bernwald (moved, no inf.) 254 Delancey
 Dallett & Bliss (Michael F. Dallett & Dallett Bliss) 70 Broad
 Dally & Hawley (William Dally & Thomas Hawley) 434 Fourth av.
 Dalrymple J. & J. (John Dalrymple, only) 841 B'way
 Dalton Knitting Machine Co. (David P. Rhoades, Pres.; Jeremiah W. Atwater, Sec. Capital, \$100,000; Par, \$25) 587 B'way
 Dalton E. S. & Co. (Ephraim S. Dalton & John Opdycke) 1 Water
 Dalton W. T. & B. F. (William T. & Benjamin F.) 15 Nassau
 Daly J. T. & W. H. (John T. & William H.) 9 Nassau
 Daly & Haggerty (James Daly & James Haggerty) 7 South
 Dambmann C. F. & Co. (Charles F. & Christian F. A. Dambmann & Philip F. Pistor) 16 Park pl.
 Dana A. H. & F. E. (Alexander H. & Francis E.) 67 Wall
 Dane F. B. & Co. (Francis B. Dane, Theodore W. Wells & Alida M. Littlejohn) 100 Broad
 Danford & Gray (John W. Danford & John Gray) r 59 Spring
 Danforth C. & H. (Catharine & Harriet) 57 W. 24th
 Daniels G. B. & J. C. (George B. & James C.) 12 South

Daniels, Carlough & Co. (Phlander Daniels, Henry Carlough & Justus Roe) 563 Hudson
 Dannat & Brother (William H. & James L. Dannat) 24 Tompkins
 Danzig, Sulzberger & Co. (Simon Danzig, Moses Sulzberger, & Charles Rosenthal) 83 Av. D
 Darcy & Brother (Peter & Richard Darcy) 136 Fourth av.
 Darling W. H. & J. S. (William H. & James S.) 871 South
 Darling & Co. (dissolved) 102 Thompson
 Darling, Albertson & Rose (Leander Darling, Daniel T. Albertson & Martin H. Rose) 38 Pearl
 Darrell & Nash (William E. Darrell & Thomas C. Nash) 83 Pearl
 Dart James & Co. (Charles J. Osborn) 25 William
 Dascher & Co. (Charles Dascher & Joseph B. Lewis) 16 Leroy pl.
 Dater Philip & Co. (James Dater) 161 Front
 Dater & Timpon (Hiram R. Dater & Edwin W. Timpon) 72 Wall
 Dater & Wight (Henry Dater & Herbert Wight) 79 Front
 Dauernhelm & Doell (Andrew Dauernhelm & Theodore Doell) 13 Chambers
 Daubert & Becker (William Daubert & William Becker) 129 G'wich
 Davenport J. & Son (Joshua & Joseph P. Davenport) 153 Av. C
 Davenport Brothers (Thomas & James S. & Samuel W. Davenport) 208 G'wich
 Davenport, McCray & Co. (William J. & Stephen H. Davenport & Samuel H. McCray) 145 W. Wash. mkt
 Davenport, Mason & Co. (William R. Davenport, Nathaniel S. Mason, Rufus Dean & George C. Hatch) 74 B'way
 Davey W. O. & Co. (William O. Davey & Francis G. Wetmore) 117 Wall & 57 South
 Davids Thaddeus & Co. (Benjamin Pomeroy) 127 William
 Davidson J. & R. L. (James & Robert L.) 9 Christopher
 Davidson L. & Co. (Leopold Davidson & Isidor Grisman) 7 Bowery
 Davidson S. & M. (Simon & Morris) 12 Murray
 Davidson Brothers (David & Solomon Davidson) 48 Eldridge
 Davidson Brothers (Jacob & Aaron Davidson) 59 Warren
 Davies Richard (special partner, Joseph McCoy, Jersey City, \$20,000; terminates 31st Dec. 1863) 154 Beale
 Davies A. M. & E. (Andrew M. & Rowland) 508 B'way
 Davies & Gowing (Henry B. Davies & Henry M. Gowing) 50 Barclay
 Davies & Kent (John Davies & John Kent) 183 William
 Davis Alexander & Sons (John W. & George B. Davis) 240 First av. & 106 E. 47th
 Davis Edward & Co. (William H. Daggett) 126 Jane
 Davis George & Co. (Mortimer Wilkie) 171 B'way & 1 Cortlandt
 Davis George A. & Co. (Raphael Peixotto & Philip Straus) 894 B'way
 Davis A. H. & S. (Abraham B. & Silas) 192 Cherry
 Davis A. J. & Co. (Andrew J. Davis & Charles M. Plumb) 274 Canal
 Davis B. & Co. (Benjamin Davis & Eliphalet Lyon) 466 Grand
 Davis J. D. (James D. —special partner, A. M. Knapp, \$5,000; terminates 12th March, 1865) 444 Broome
 Davis J. F. & Co. (John F. Davis & Milton H. Burns) 20 Cortlandt
 Davis L. & Brother (Lewis & Harris Davis) 85 & 116 Chatham & 18 Bowery
 Davis L. F. & Co. (Leonard F. Davis, no Co.) 111 South
 Davis & Co. (Charles & David Davis) 280 Ninth av.
 Davis & Co. (Warren A. Cleveland, only) 162 W. 23th
 Davis & Allen (Job Davis jr. & Thomas C. Allen) 105 Wall
 Davis & Fitzgerald (William H. Davis & James Fitzgerald) 86 Cedar
 Davis & Graham (refused) 169 Tenth
 Davis & Harrington (dissolved) 74 Third

Davis & Henry (William C. Davis & John Henry) 124 Maiden la.
 Davis & Jackson (William Davis & Jacob Jackson) 59 Murray
 Davis & Stacey (Richard R. Davis & John Stacey) 21 Gay
 Davis, Morris & Co. (Henry Davis, Charles E. & Alexander B. Morris & Peter Wolt jr.) 57 Wall
 Davis, Rhodes & Co. (John G. Davis, Emerson Rhodes & John H. Anderson) 87 Chambers & 69 Beale
 Davis, Waters & Co. (Alden G. Davis & Charles J. B. & John W. Waters) 90 Fulton
 Davisohn & Brother (David & Marx L. Davisohn) 266 K. Houston
 Davison & Payson (Alexander Davison & Samuel T. Payson) 114 Wall
 Davison, Dickinson & Co. (Henry J. Davison, Pomeroy P. Dickinson & William L. Stiles) 229 B'way
 Dawson John & Co. (no Co.) 163 Fulton mkt
 Dawson, Ford & Co. (Robert Lee Dawson, Samuel Ford & Robert B. Hancock) 54 Vesey
 Dawson, Stephenson & Chase (Henry Dawson, Henry Stephenson & Francis D. Chase) 76 Cedar
 Day Ezekiel & Son (Charles L. Day) 400 Madison
 Day & Co. (David N. & Martin N. Day) 201 Pearl
 Day & Bushnell Mining Co. (James I. Day, Pres.; Thomas Chalmers jr. Sec. & Treas. Capital, \$3,000,000; Par, \$10) 20 Exchange pl.
 Day & Cobb (Stanley Day & Septimus Cobb) 819 Fourth av.
 Day & Hasey (Mortimer W. Day & Alfred C. Hasey) 83 South
 Day & Hoagland (David M. Day & Peter W. Hoagland) 54 Cortlandt
 Day & Horton (Theodore D. Day & Gilbert Horton) 16 Murray & 19 Park pl.
 Dayton J. C. & Co. (Jesse C. & George Dayton 2d) 107 Front & 36 Deabrosses
 Dayton J. R. & Co. (James R. & William H. Dayton) 71 Barclay & 208 Front
 Dayton & Gilder (John Dayton & William H. Gilder) 33 Chambers
 Dayton & Todd (Isaac Dayton & John Todd) 247 B'way
 Dean A. E. & Co. (Ann E. Dean, no Co.) 737 B'way
 Dean G. H. & H. N. (George H. & Henry N.) 257 E. 18th
 Dean & Church (John Dean & James A. Church) 182 Fulton
 Dean & Fisk (Las Casas L. Dean & Charles A. Fisk) 11 Ann
 Debarry & Garretson (James J. Debarry & David G. Garretson) 43 Fulton
 Debest Brothers (Leon D. & Augustus B. Debest) 89 Worth
 Debow & Post (William Debow & Peter A. Post) 154 W. Wash. mkt
 Debraekeler & Cornelis (Alphonse Debraekeler & Ferdinand Cornelis; —special partner, Ferdinand Duysters, \$5,000; terminates 31st Dec. 1866) 91 Beekman
 Decan A. & Co. (Alphonse Decan & Valentine Vannier) 7 W. 11th, N. E. 17th & 79 Mott
 Decker B. & W. (Benjamin & William) 215 Canal & Pier 48 N. R.
 Decker Brothers (John J. & David Decker) 91 Bleeker
 Decker & Brown (William J. Decker & Charles Brown) 367 Ninth
 Decomeau U. & A. (refused) 66 Beaver
 Decordova & Reed (Gonzalvo Decordova & Osma Reed jr.) 63 Pine
 Dederick, Sears & Co. (Zachariah & James H. Dederick & Herman B. Sears) 13 Maiden la.
 Deering J. W. & Co. (John Wentworth Deering, George T. Mickens & Thomas C. Smith) 392 G'wich
 Deford, Thayer & Co. (William Y. & George T. Deford, Birk & James H. Thayer, B'klyn., & Samuel G. Thayer, Boston) 44 Water
 Deforest I. & Son (Isaac & Isaac Deforest jr.) 2 Centies st.
 Deforest W. W. & Co. (William W. & James G. Deforest & George F. Thome) 82 South
 Deforest & Francis (William T. Deforest & George W. Francis) 115 Maiden la. & 3 Fletcher
 Degarmendia C. G. & Co. (left city) 42 Beaver

Deger, Taft & Lee (Charles R. Degen, James H. Taft, Stephen G. Lee, James McGee & Livingston Roe) 62 William
 Degener & Weller (Frederick Otto Degener & Frank M. Weller) 111 Fulton & 323 Delancey
 Degraaf & Finggan (John P. Degraaf & James Finggan) 462 Pearl
 Degraaf & Taylor (Henry P. Degraaf & Robert M. Taylor) 87 Bowery & 65 Chrystie
 Degrandy, M. U. & Henry Matthews (Mary U.) 77 W. 40th
 Degraw John & Riker (Abraham T. Riker) 81 Cliff
 Degroot E. D. & Co. (Edmund D. Degroot, no Co.) 27 Fulton
 Degroot & Peck (William Degroot & Arza C. Peck:—special partner, Henry W. Peck, *Bridgeport, Ct.* \$50,000; terminates 31st Dec., 1865) 130 Front
 Delahat Henry & Co. (Nathan B. Shafer & John G. Wesselhoft) 404 W. Wash. mkt
 Dehon, Clark & Bridges (Thomas M. J. Dehon, Pickering Clark & Charles Bridges:—special partner, Sidney Brooks, *Newport, R. I.* \$100,000; terminates 31st Dec., 1866) 23 Braver
 Dejonge J. & L. (Julius & Louk) 160 William
 Dejonge & Co. (William & Isidore & S. Dejonge) 57 Exchange pl.
 Delacy & Lang (dissolved) 153 Chatham
 Delafield & Baxter (Rufus K. Delafield & George Baxter) 100 Wall
 Deland T. & Co. (Thorndike Deland & Cornelius S. Strang) 141 Pearl & 92 Beaver
 Delano Life Preserving Coat & Vest Co. (F. M. Shepard, agt.) 347 B'way
 Delany & Dunphy (Andrew Delany & Edward Dunphy) 129 Third av.
 Delany & Healy (Dennis Delany & Thomas Healy) 829 First av.
 Delannay, Clarke & Co. (Victor Delaunay & William M. Clarke, no Co.) 63 Wall
 Delavergne & Swan (John C. Delavergne & Henry S. Swan) 95 Barclay
 Delluc & Co. (Francis & Auguste L. Delluc) 635 B'way
 Delonest & Hendrickx (Emma de l'Ouest & Philomene Hendrickx) 214 Fourth av.
 Demarest & Joralemon (David M. & John Demarest & Nicholas H. Joralemon) 100 Barclay
 Demarest & Simons (Peter P. Demarest & Leonard Simons) 82 Moore
 Demarest & Wygant (George W. Demarest & Stephen T. Wygant) 177 Reade
 Demarkas Brothers (Louis S. Demarkas, only) 142 Pearl
 Demerit George & Co. (Samuel H. Moore) 303 B'way
 Demill & Co. (Thomas A. & Richard M. Demill) 1784 Water
 Demmert Brothers (Joseph & Ferdinand Demmert) 10 Cortlandt
 Demott & Fitch (Eldridge P. Demott & Henry Fitch) 8 John
 Dempwolf & Co. (Herman G. Dempwolf & William Hartmann) 56 Bowery
 Demuth William & Co. (no Co.) 80 Liberty
 Demuth A. W. & Brothers (Adolphus W. & Maximilian Demuth) r 214 William
 Denham F. & T. (Francis & Thomas B.) 76 Front
 Denham J. & W. (John & William) 124 Eighth av.
 Denison & Badger (Ellery Denison & Gardiner F. Badger) 408 Hudson
 Denison & Wyckoff (Charles Denison Jr. & Abraham Wyckoff) 82 Dey
 Denison, Binse & Co. (Abel Denison, Louis B. Binse & Oscar Jaubert) 93 Duane
 Denizot, Campbell & Co. (John Denizot, only) r 540 Ninth av.
 Dennett & Ryan (John Dennett & Thomas Ryan) 89 Bowery
 Dennis James & Son (Allan J. Dennis) 412 Fourth av.
 Dennis, Hopping & Chovey (William Dennis, James D. Hopping & Francis Chovey, 263 Wash'n
 Dennison & Co. (Eliphalet W. Dennison, Henry Hawks, Albert Metcalf & William Spear) 195 B'way
 Dennistoun & Co. (David P. Sellar, only) 88 Wall
 Denny Thomas & Co. (John T. & Thomas Denny jr.) 39 Wall

Denny & Jones (George H. Jones & Charles A. Denny:—special partner, Daniel Denny, *Dorchester, Mass.* \$100,000; terminates 1st May 1866) 44 Park pl. & 39 Barclay
 Denver Mining Co. (H. Ford, Pres.; J. Wadsworth, Sec. Capital, \$1,000,000; Par, \$20) 61 Cedar
 Depass & Montgomery (John Depass & James Montgomery)
 Depennevet A. & Co. (dissolved) 8 S. William
 Depew E. & Co. (Elizabeth & Washington Depew) 282 Fulton mkt
 Depuga M. & Co. (Mannuel Depuga & Simeon Ward) 20 S. William
 Derby Mining Co. (Alexander Mntz, Pres.; P. C. Blancan, Sec. Capital, \$500,000; Par, \$26) 85 Wall
 Derby F. & Co. (Freeman Derby, George Barlow & William Payne) 57 Walker
 Derby & Miller (James C. Derby & Norman C. Miller) 5 Spruce
 Derham & Co. (Henry C. Derham, Louis Decombeau & Alexander Major) 45 Wall
 Deronge & Dyett (Louis Deronge & Albert H. Dyett) 20 Broad
 Derriek Co. (The) (J. R. Greacen, Pres.; W. H. Philbrook, Sec. Capital, \$80,000; Par, \$100) 8 B'way
 Derriekson & Bartlett (James G. Derriekson & Henry A. Bartlett) 30 Beekman
 Despard & Wood (Arthur W. Despard & G. C. Wood) 28 Cedar
 Dessoir R. & H. (Robert & Herman) 12 E. 18th
 Dessoir & Ritter (Margaret Dessoir & Annie C. Ritter) 238 Bleeker
 Deutsch Henry & Co. (Solomon H. Goodman) 422 Fourth av.
 Deutz Brothers (August & William Deutz) 197 William
 Devellin & Miller (John E. Devellin & Charles E. Miller) 52 Nassau
 Devenoge Marc & Co. (refused) 10 B'way
 Devlin Henry & Co. (John Wilson) 312 W. Wash. mkt
 Devlin John E. (special partner, David S. Draper, *Brooklyn, N. Y.* \$50,000; terminates 31st July, 1865) 51 Pearl
 Devlin & Co. (Daniel Devlin, Jonathan & Robert C. Ogden & Stephen W. Jessup) 253 & 459 B'way
 Devling & Co. (George & Joseph Devling) 175 W. 19th
 Devos John & Co. (Edward N. Shields) 226 W. 26th
 Devos F. W. & Co. (Frederick W. & George W. Devos & James F. Drummond) 117 Fulton & 44 Ann
 Devos H. F. & Son (Henry F. & Henry F. Devos jr.) 211 G'wich
 Devos & Co. (Joshua D. Devos, Peter Heydorf & Francis Trotter) Centro c White
 Devoursney Brothers (Marcus & Andrew Devoursney) 46 Greene
 Devries N. Z. & Co. (Nonodo Z. & William E. Devries) 249 W. 4th
 Dewey & Collins (William J. Dewey & Charles E. Collins) 96 Wall
 Dewey & Crombie (Sylvester F. Dewey & John G. Crombie) 16 Front
 Dewey & Gibbs (Theodore Dewey & Francis H. Gibbs) 17 Water
 Dewey & Son (James H. & Richard W. Dewey) 101 Watts
 Dewhurst & Emerson (Richard J. Dewhurst & Charles H. Emerson) 222 West
 Dewhurst, Emerson & Co. (Richard J. Dewhurst, Charles & John F. & Andrew Emerson & William Thomson) 155 Av. D
 Dewitt C. J. & E. (Cornelius J. & Edward) 88 Nassau
 Dewitt G. & Brother (Gasperie & Josiah H. Dewitt) 104 John
 Dewitt W. H. & Nephews (William H. & Andrew H. Dewitt & Edward H. Clarke) 90 Wall
 Dewitt, Kittle & Co. (Alfred Dewitt & Nicholas G. & John G. Kittle) 88 Wall
 Dewolf James Y. & Co. (Shepherd Knapp) 283 Hudson
 Dewolf H. J. & C. A. (Henry J. & Charles A. & Charles Aubrey Dewolf) 2 South

Dexter & Co. (refused) 17 Spruce
 Dexter, Lambert & Co. (George R. Dexter, Cath-
 arina Lambert & Charles Barton) 294 B'way
 Dezen Dorf A. & Co. (Ann M. & Henry C. Dezen-
 dorf) 266 Fulton mkt
 Dezen Dorf G. W. & E. M. (Charles W. & Edwin
 M.) 270 Fulton mkt
 Diaper & Dudley (Frederick Diaper & Henry Dud-
 ley) 49 Wall
 Dibble C. B. & Co. (Calvin B. Dibble & Joseph
 Treat) 168 Pearl
 Dibble & Cambles (Edward D. Dibble & Henry S.
 Cambles) 24 William
 Dibble, Work & Moore (Ezra R. Dibble, John C.
 Work & Lansing C. Moore) 97 Chambers & 79
 Reade
 Dick Brothers (John C. & William Dick) 87
 Greene
 Dick & Fitzgerald (William B. Dick & Lawrence
 B. Fitzgerald) 18 Ann
 Dickerson, Reed & Co. (John S. Dickerson, Edgar
 Reed & William W. Gilbert) 245 Water
 Dickie Edward P. & Co. (Horace P. Dickie) 154
 Chambers
 Dickinson & Courtney (Daniel S. Dickinson &
 Samuel G. Courtney) 60 Wall
 Dickson G. W. & Bertine (George W. Dickson &
 Paschal D. Bertine) 156 William
 Dickson & Co. (William Dickson, no Co.) 139
 Sixth av.
 Diefenthaler & Co. (Valentine Diefenthaler, Eliza-
 beth Schefers & Andrew Lander) 589 B'way
 Dieffenbach Brothers (George & Frederick Dieffen-
 bach) 83 Bleeker
 Dietrich W. & L. (William & Louis A.) 103 E.
 Houston
 Dietz & Co. (John G. & James M. Dietz) r 132
 William
 Digges J. H. & Co. (James H. Digges & Edmund
 H. Stowell) 7 Colerz pl.
 Dike Brothers (James P. & Camden C. Dike) 66
 Pine
 Dikeman & Everett (William H. Dikeman &
 James J. Everett) 263 G'wich
 Dikeman & Seabold (Henry M. Dikeman & George
 W. Seabold) 1339 & 1938 Thrd av.
 Dillenbeck & Barnes (Daniel Dillenbeck & Francis
 G. Barnes) 17 Nassau
 Dillon J. K. & Co. (Joseph K. Dillon & Patrick
 Madigan) 249 & 355 W. Wash. mkt
 Dillon & Tuttle (Thomas E. Dillon & Silas Tuttle)
 74 Wall
 Dimock & Moore (William D. Dimock & George F.
 Moore) 57 Murray
 Dingelstedt & Co. (Adolphus & Julius Dingelstedt)
 4 Hanover
 Dingfelder & Litko (Peter Dingfelder & Adolph
 Litko) 136 Canal
 Dingle & Steedman (dissolved) 40 W. 18th
 Dinkelspiel M. & Co. (Michael Dinkelspiel & Julius
 Maass) 408 B'way
 Dinkelspiel & Oppenheimer (David Dinkelspiel &
 Edward Oppenheimer) 8 Maiden la.
 Dinwiddie Robert & Co. (George Menzies) 10 Pine
 Dinmore & Co. (George W. Edwards, only) 26
 Cedar
 Dippel & Gressel (Jacob Dippel & Jacob Gressel) 51
 Stanton
 Dittman M. & E. & Co. (Martin & Edward & Isidore
 Dittman) 52 Barclay
 Dix & Morris (John D. Dix & Lewis Morris) 43
 Cedar
 Dixon John & Co. (Charles E. Meyer, Anthony J.
 Wondra & Adolph Virg) 465 Broome
 Dixon R. E. & Co. (Rufus E. Dixon, no Co.) 429
 B'way
 Dixon & Carson (James Dixon & John Carson) 41
 Walker
 Dixon & Pennell (dissolved) 170 Reade
 Dixon, Clarke & Hallett (George Dixon Jr. Darius
 & Emmons Clark & George C. Hallett) 149
 Chambers & 131 Reade
 Dixon & Murray (John Dixon & Phillip Murray)
 81 Old sl.
 Doane & Nichols (Richard Doane & David M. Nich-
 ols) 2 Gouverneur sl.
 Dobbs E. & W. H. (Edwin & William H.) 93 W. 32d
 Dobbs L. & J. H. (Lemuel & James H.) 48 John
 Dodd & Kelley (Thomas C. Dodd & Thomas E.
 Kelley) 27 Coenties sl.

Dodge J. Smith & Son (Joseph S. & Joseph S. Dodge
 Jr.) 10 E. 17th
 Dodge & Gratian (Edward S. Dodge, only) 84 John
 Dodge & Olcott (Richard J. Dodge & George M. Ol-
 cott) 88 William
 Dodge & Varian (Sewell V. Dodge & Jacob Varian)
 393 Bleeker
 Dodge, Baldwin & Co. (Joshua G. & Henry C. Dodge
 & Edward Baldwin) 57 Murray
 Doehle & Rathjen (Gerhard Doehle & Herman Rath-
 jen) 45 Nassau
 Doelfel & Brother (John G. & George N. Doelfel)
 79 Elizabeth
 Doerle & Koerner (Joseph A. Doerle & Charles
 Koerner) 79 E. Houston
 Dohrmann & Piepho (John H. Dohrmann & John H.
 Piepho) W. 24th n Eleventh av.
 Dohrmann G. (Ernest H. C. Dohrmann & Adol-
 phus G. Lamprecht) 978 Wash'n
 Dole & Co. (Nathaniel Dole, Thomas Richardson &
 Nathaniel R. Cobb) 12 Wall
 Dollard & Cox (Nicholas Dollard & Michael Cox) 163
 Christopher
 Dolliver & Ames (Albert H. Dolliver & John H.
 Ames) 168 South
 Dollner, Potter & Co. (Harold Dollner, Gilbert Pot-
 ter Jr. & John Camerden) 181 Front
 Dolphin Manuf. Co. (R. L. Taylor, Pres.; D. Cavan,
 Sec. Capital, \$250,000; Par, \$100) 171 Wa-
 ter
 Dolson H. W. & Co. (Henry W. Dolson, no Co.) 13
 Pitt
 Domansky & Smith (John J. Domansky & Henry
 D. Smith) 60 West
 Dominge & Co. (Edward Dominge & Eugene
 Frensdomme) 190 B'way
 Dominguez & Co. (Gregorio Dominguez & Nicholas
 E. Asado) 99 Pearl
 Donahue M. & Co. (Michael & Michael Jr. & Patrick
 Donahue) 227 W. 40th & 413 W. 38th
 Donald James & Co. (George Mitchell & Robert
 Hogg) 235 Pearl & 120 John
 Donaldson J. & T. (James & Thomas) 5 Leroy pl.
 Donnelly & Co. (Terence O'Neil Donnelly & Mary
 A. Magee) 94 Church
 Donovan Patrick & Sons (Cornelius & Dennis Don-
 ovan) 11 Coenties sl.
 Donovan & Cassidy (Michael Donovan & Thomas
 Cassidy) 466 Wash. mkt
 Doolittle & Davis (Edwin A. Doolittle & Alton C.
 Davis) 8 Pine
 Doolittle, Davis & Crittenden (Edwin A. Doolittle,
 Alton C. Davis & Edward W. Crittenden) 8
 Pine
 Dord C. & Co. (Edward Rowe & Simon B. Bernard,
 only) 49 Worth
 Dore & Barjon (Emile Dore & Victor Barjon) 71
 Mercer
 Doremus T. S. & Co. (Theron S. & Flavel H. Dore-
 mus) 173 Reade
 Doremus & Nixon (Thomas C. Doremus & John M.
 Nixon) 45 Warren
 Doremus & Ray (Garret Doremus & James Ray)
 241 Wash'n
 Doring & Abel (Henry F. Doring & Rudolph Abel)
 29 Essex
 Dority D. & Co. (Daniel Dority, no Co.) 5 Wash.
 mkt
 Dorlan A. & P. (Alfred & Philetus) 95 Fulton mkt
 Dorlan & Shaffer (Sydney Dorlan & George H.
 Shaffer) 248 Fulton mkt
 Dorman, Joslyn & Co. (Orlando P. & Rialdo Dor-
 man, Orlando W. Joslyn & Washington S.
 Whitney) 12 Wall
 Dormitzer & Co. (Solomon Dormitzer, no Co.) 110
 South
 Dorrance & Morris (Ira Dorrance & Charles L. Mor-
 ris) 382 Wash'n
 Dorr J. O., Sons (George W. & Albert H. Dorr) 339
 G'wich
 Dorsch & Brown (Merryman P. Dorsch & Ezra
 Brown) 107 Elm
 Dorset Gold Mining Co. (C. Congdon, Pres.; F.
 McJimey, Sec. Capital, \$550,000; Par, \$5) 59
 William
 Doscher Henry & Ahrend (dissolved) 126 Spring
 Doscher & Meisterlin (Claus Doscher & Henry
 Meisterlin) 167 West
 Doty & McFarlan (Sarah M. & Ethan A. Doty &
 Edward McFarlan) 123 William

Doty, Graves & Co. (Roland S. Doty, Randall B. Graves & Robert F. Yelverton) 168 Chambers
 Doubleday W. E. & Co. (William E. Doubleday & Horace Dickinson) 76 Duane
 Doubleday & Burton (Alfred Doubleday & William W. Burton) 56 & 205 Pearl
 Dougherty W. & H. B. (William & Hugh B.) 135 Bank
 Dougherty & Abrams (dissolved) 117 John¹
 Douglas David & Co. (Isaac & William Douglas) 130 Duane
 Douglas Earl, Son & Co. (Richard Douglas & Bennett B. Schneider) 41 Maiden la.
 Douglass Mining Co. (Columbus C. Douglass, Pres.; James H. Stebbins, Treas. Capital, \$500,000; Par, \$25) 92 William
 Douglass & Nelson (Alexander Douglass & Richard Nelson) 21 Coenties st.
 Dovalle & Co. (Abram J. Dovalle & Leander L. Oliver) 29 South
 Doyell R. B. & Sons (Richard B. & John & Frederick Doyell, Newark, N. J., Billina Buck, agent) 18 Beekman
 Doyer Mining Co. (Augustus Whitlock, Pres.; H. K. Thomas, Sec. Capital, \$500,000; Par, \$25) 11 Wall
 Dow George W. & Son (Josiah Dow) 146 Water
 Dow, Youngs & Co. (Augustus F. Dow & Daniel T. Youngs, no Co.) 89 Wall
 Dowd, Baker, Whitfield & Co. (William Dowd, David L. Baker, John W. Whitfield, Joshua F. Powers & Charles B. Vail) 76 Worth
 Dowdney & Fitch (dissolved) 795 Third av.
 Dowley, Corners & Co. (John Dowley, James Demarest, & Thomas & Baptist M. & George W. Corner) 172 Water
 Dowling Brothers (Michael & Patrick Dowling) 25 Cortlandt
 Dowling & Desmond (Michael Dowling & Cornelius Desmond) 408 Wash. mkt. & 225 Mott
 Downing G. K. & Co. (dissolved) 19 Maiden la.
 Downing & Robson (John W. Downing, only) 75 South
 Dows David & Co. (John D. & Vandusen Mairs & Alexander E. Orr) 30 South
 Doyle M. & B. (Maria & Bridget) 314 Bowery
 Drake P. H. & Co. (Patrick H. Drake & Deinas S. Barnes) 105 Liberty & 21 Park row
 Drake Brothers (Wm. F. & Albert A. Drake:—special partner James M. Drake, \$50,000; terminates 1st June, 1866) 23 William
 Drake & Childs (Patrick H. Drake & Charles N. Childs) 101 Liberty
 Draper & Clark (Edward T. Draper & Elizabeth Clark) 218 Third av.
 Draper, Clark & Co. (Charles T. Draper & Daniel P. & George H. & Elijah F. Clark) 17 Barclay & 22 Park pl.
 Draper, Hyde & Sturges (Frank E. Draper, Ralph M. Hyde & James T. Sturges) 325 B'way
 Dreher & Buttschardt (Gottlob Dreher & Julius A. Buttschardt) 197 William
 Dreecher F. J. & Co. (Frederick J. & Charles Dreecher) 122 Wash. mkt.
 Dresser, Stevens & Co. (Boston, Mass.) 89 Park pl.
 Drew Thomas & Co. (Thomas Dungey) 114 Church
 Drew & Crane (Patrick Drew & Patrick Crane) 71 Beekman
 Drew & French (John G. Drew & Nathan R. French:—special partner, William Munday, Fall River, Mass., \$5,000; terminates 1st May, 1866) 180 Reade & 206 Duane
 Drew & Wilson (George S. Drew & George Wilson) 166 Third av.
 Drexel, Winthrop & Co. (Francis A. & Anthony J. & Joseph W. Drexel, William H. Phipps & Robert Winthrop) 40 Wall
 Dreyfuss Brothers (Ludwig & Albert Dreyfuss) 114 College pl.
 Driggs Patent Piano Co. (Newbold Lawrence, Pres.; William F. Shirley, Sec. Capital, \$500,000; Par, \$5) 187 B'way
 Driggs M. S. & Co. (Marshall S. & Edmund Driggs, Jr.) 113 Wall & 278 South
 Dronah M. M. & J. (Michael M. & John) 247 Wash. mkt.
 Dronhardt & Royce (dissolved) 176 Wooster.
 Drown William A. & Co. (William A. Drown jr. & William H. Pearson) 229 B'way

Drowne & Moore (Joshua T. Drowne & John Moore jr.) 208 B'way
 Drumnoud K. H. & Co. (Richard H. Drummond, Co. refused) 94 Wall
 Dryfoos L. & Co. (Louis Dryfoos, no Co.) 343 B'way
 Duane M. H. & W. J. (Martin H. & William J.) 89 Old st.
 Dubois Francis & Co. (Paul F. Füllinger) 69 Fulton
 Dubois J. G. & Co. (James G. & Lewis & Addison Dubois) 306 W. 80th
 Dubois & Ferris (John Dubois & John C. Ferris) 569 B'way
 Dubois & How (William B. Dubois & James How jr.) 118 Maiden la.
 Dubois & Tilford (Mary Dubois & Catharine Tilford) 277 Fulton mkt.
 Dubois, Vandervoort & Co. (Cornelius Dubois, Joseph P. Vandervoort & Carlos A. Butler) 57 Water
 Duck Brothers (Jas. M. & Frank J. Duck) 95 Wall
 Duclos & Co. (Polydore & Alphonse Duclos) 127 Pearl & 80 Beaver
 Duden Feres & Co. (William & Catharine Duden & Frederick Muser) 454 B'way
 Dudley W. J. & Son (William J. & William U. Dudley) 1280 B'way
 Dudley & Stafford (Joseph A. Dudley & William B. Stafford) 69 Beekman
 Duemcke & Friedel (Albert Duemcke & Franz Friedel) 127 B'way
 Duff & Gosselin (John J. Duff & Henry Gosselin) 88 Grand
 Dugan & Hart (Phillip A. Dugan & George Hart) 54 Roosevelt
 Dugan & McGuire (John Dugan & Patrick McGuire) 403 First av.
 Dugdale J. & A. (Jennie & Agnes) 2404 Bleecker
 Dukes Brothers (William H. & John Dukes) 206 Chatham
 Dullie T. C. & Co. (Tristan C. Dullie & Louis Salin) 139 W. B'way
 Dulman & Scharff (Anthony G. Dulman & John P. Scharff) 45 Exchange pl.
 Dumont A. & Co. (Alexander Dumont, no Co.) 688 B'way
 Dumont & Homans (John L. Dumont & Edward C. Homans) 45 Exchange pl.
 Dun R. G. & Co. (Robert G. Dun & Robert E. Boyd) 293 B'way
 Dunbar John & Co. (Jeremiah Hopper) 124 Worth
 Duncan Chas. C. & Co. (Geo. W. Kendall) 117 Wall
 Duncan James & Co. (Henry L. Butler) 47 Murray
 Duncan John & Sons (David & John P. Duncan) 1 Union pl.
 Duncan & Harthill (Alexander Harthill, only) 83 Wall
 Duncan & Sharp (Robert Duncan & John Sharp) 70 Frankfort
 Duncan & Walsh (Peter W. Duncan & William Walsh) 250 E. 18th
 Duncan, Sherman & Co. (Wm. B. & David Duncan, Watts Sherman & William E. A. Mackintosh) 11 Nassau
 Duncumb & Sampson (Frederick Duncumb & Geo. Sampson) 253 Grand
 Dunham A. J. & Co. (Andrew J. & Bradley Dunham) 618 Hudson
 Dunham & Co. (Edward & James L. Dunham) 18 William
 Dunham & Allen (Carroll Dunham & Timothy F. Allen) 83 E. 12th
 Dunham & Boyle (Henry Dunham & Peter Boyle) 437 Cherry
 Dunkerley W. & Co. (Liverpool & Manchester, Eng.) 26 S. William
 Dunlap & Co. (Robert Dunlap & Elmore M. Clark) 119 & 257 B'way & 184 Fifth av.
 Dunley William & Son (William B. Dunley) Pier 42 E. R.
 Dunlop A. & J. (Alexander & James) 339 & 349 Eighth av.
 Dunlop A. P. & Co. (Augustus P. Dunlop & Warren Berman) 78 Cedar
 Dunn A. G. & Co. (dissolved) 335 Third av.
 Dunn W. C. & J. (William C. & Jacob) Third av. & E. 87th
 Dunn & Bainbridge (Michael J. Dunn & George Bainbridge) 16 Fourth av.

Dunn & Ronk (George Dunn & Henry K. Ronk) 199 Duane
Dunn Gilbert & Co. (Wm. H. Dunn, Wilbur F. Gilbert & Charles F. Butler) 115 Wall
Dunning & Palmer (James W. Dunning & Samuel S. Palmer) 292 Wash'n
Dunning, Tooker & Co. (Wm. H. Dunning, Wm. A. Tooker, James J. Clark, James S. Leeds & Nicholas L. Pinc) 94 Chambers
Dunseith & Dyatt (James Dunseith & Wm. Dyatt) 350 W. 42d
Dunspaugh, Stillwell & Pearsall (Gilbert Dunspaugh, Richard H. Stillwell & Wm. Pearsall Jr.) 75 Duane
Durand John & Co. (David M. Gazlay) 34 Liberty
Dupignac & Cornwell (James B. Dupignac & John W. Cornwell) 665 B'way
Durand V. & Riffard (Victor Durand & Joseph Riffard) 38 Vesey
Durand & Co. (James M. & Henry Durand) 9 Maiden la.
Durbrow's William, Son (William S. Durbrow) 23 South
Durfee & Barnes (Joseph P. Durfee & Edward L. Barnes) 9 John
Durkee E. R. & Co. (Eugene R. Durkee & Zina Case) 44 Broad
Durkee J. A. & Co. (Julius A. Durkee, William McGregor & John W. Moore) 18 Whitehall
Durkee & Hough (Hiram H. Durkee & Henry R. Hough) 96 Pearl
Durlach & Oettinger (Isaac Durlach & Bernard J. Oettinger) 296 Pearl
Durrie & Kusher (Horace Durrie & George Kusher) 16 Boekman
Duryea A. & W. E. (Alonzo & Tania H. Duryea, only) 361 W. Wash, mkt & Vesey c. West
Duryea & Hyde (William E. Duryea & Levi W. Hyde) Pier 24 N. R. & 390 W. Wash. mkt
Duryea Peter & Co. (Andrew Gursline Jr.) 215 G'wich
Duryea A. & Son (Abram & Jacob E. Duryea) 543 Water, 298 Cherry & 220 Madison
Duryea & Jaques (Henry W. Duryea & Henry H. Jaques) 64 Lispenard
Dusenbury & Vanduser (William F. Dusenbury & William J. Vanduser) 135 Chrystie
Dutcher & Killeby (Stas B. Dutcher & John Killeby) 63 Pearl
Dutilh & Co. (Eugene & Charles M. Dutilh) 233 S. William
Dutton & Townsend (Edward H. Dutton & John P. Townsend) 7 Seventh & 70 Beaver
Duvivier C. A. (Charles A. :—special partner, Ernest Cazet, Paris, France, \$30,000; terminates 1st Jan. 1868) 9 Whitehall
Dwight John & Co. (John R. Maurice) 11 Old sl. & ft. W. 25th
Dwight D. A. & Co. (Boston, William H. Brodie, att'y) 122 Pearl
Dwight & Bowen (Timothy C. Dwight & Alfred S. Bowen) 79 Horatio
Dwire & Ryan (Michael Dwire & David Ryan) 11 Chambers
Dyas & Braine (Robert T. Dyas & Charles R. Braine) 171 Front
Dye & Curtiss (John B. Dye & George B. Curtiss) 508 Sixth av.
Dyer G. W. & Co. (George W. Dyer, no Co.) 143 Fulton mkt
Dyer H. B. & Co. (Henry B. Dyer & J. E. Houghton) 159 Chambers
Dykens, Alstyne & Co. (dissolved) 60 Wall
Dymond & Lally (John Dymond & James Lally) 105 Water

E

Eadie W. R. & A. R. (William R. & Andrew R.) 372 W. Wash. mkt
Eager J. & J. (James & Joseph) 34 Cliff
Eager J. & Co. (Jennison Eager & Jason F. Kennedy) 33 Broad
Eager W. B. Jr. & Co. (William B. Jr. & Peter Eager) 120 Hudson
Eagle Gold Co. (R. C. White, Pres.; J. P. Davies, Sec. Capital, \$1,000,000; Par, \$25) 31 John
Eagle Slate Co. (Henry Nicoll, Pres.; Alexander K. Rider, Treas.; Capital, \$100,000; Par, \$100) Tenth av. o W. 12th

Eagle & Blaklee (Horatio Eagle & Henry A. Blaklee) 42 Beaver
Eagleton Coal Co. (F. A. Vandike Jr., Pres.; M. Massey, Sec.; Capital, \$300,000; Par, \$25; 19 Wall
Eagleton & Co. (Jehonads Eagleton & Walter E. Lawton) 51 John & 151 E. 22d
Earl & Bartholomew (David M. Earl & James R. Bartholomew) 196 G'wich
Earle William H. & Co. (James S. Franklin) 6 Liberty pl.
Earle William P. & Sons (William H. & Ferdinand P. Earle) 241 Canal
Earle J. D. & Co. (Justus D. Earle & Margaret A. Bennett) 123 Maiden la.
Earle M. L. & Co. (Mortimer L. Earle & Valentine Apel) 568 Wash'n
Earle & Co. (Alexander M. & James Earle) 95 Front
Early & Lane (John Early & James Lane) 129 Wash'n
Eason & Baledon (Samuel W. Eason & Henry Baledon) 106 Warren
E. N. Y. Boot, Shoe & Leather Manuf. Co. (L. B. Howe, Pres.; E. W. Allyn, Sec.; Capital, \$30,000; Par, \$100) 36 Vesey
Eastman & Co. (Smith J. Eastman, Herbert Lawrence, John D. Oakford & Edward D. Vickery) 42 Broad
Eastman, Bigelow & Dayton (Albert L. Eastman, Alden B. Bigelow, Miln P. Dayton, Robert H. Wetmore & Samuel G. Gardiner Jr.) 332 B'way
Easton & Co. (Charles & Charles A. & Alfred H. Easton, Charles N. Kinney & Frederick J. Eno) 152 Pearl
Easton & Henry (Robert T. B. Easton & Louis Henry) 247 B'way
Easton, McMahon & Co. (James T. Easton, James McMahon & James McGuire) 2 Coenties st.
Eaton & Baldwin (John A. Eaton & Ashbell F. Baldwin) 1837 B'way
Eaton & Delafield (A. K. Eaton & Clarence Delafield) 36 Beekman
Eaton & Norton (Wm. Eaton & J. H. Norton) 435 B'way
Eaton & Taller (Dorman B. Eaton & Henry A. Taller) 11 Pine
Eaves W. & Son (Wm. & John Eaves) 295 Pearl
Eaves & Welch (Joseph Eaves & John T. Welch) 34 John
Ebbingshaus Otto & Swift (John Swift) 93 Crosby
Ebbingshausen G. & Co. (George Ebbingshausen, George A. Widmeyer & John Bauman) 90 Attorney
Eberle G. P. & G. M. (left city) 216 W. 38th
Ebling Philip & Brother (Wm. Ebling) 339 W. 39th
Echeverria M. & Co. (Pio & Paulino Echeverria & Leopold Peugnet) 20 Beaver
Eckerson John J. & Co. (James Wallace) 383 West & 184 Christopher
Eckhardt & Wagner (Conrad Eckhardt & John Wagner) r 63 Attorney
Eckhoff & Bierman (Jacob Eckhoff, only) 10 Ann
Eckstein H. & S. (Henry & Sam'l) 395 Wash. mkt
Edey, Turnure & Co. (Charles C. Edey, David M. Turnure & James S. Connell) 105 Wall
Edgar & Cooper (Theodore F. Edgar & Linus S. Cooper) 249 Ninth av.
Edgar & Lawrence (Thomas Edgar & Edward Lawrence) 61 Bleeker
Edgar & Moore (James M. Edgar & Lawrence Moore Jr.) 126 Ninth av.
Edgar, Way & Co. (Wm. A. Edgar, Burling Way & James C. Dunn) 101 W. Wash. mkt
Edge J. G. & I. (Joseph G. & Isaac) 37 Maiden la.
Edgerton & Groot (George M. Edgerton & Cornelius S. Groot) 19 William
Edmiston Brothers (Andrew & James & John Edmiston) 8 Bowling gr.
Edmonds, Bushnell & Hamilton (John W. Edmonds, Orsamus Bushnell & E. L. Hamilton) 111 B'way
Edreht J., Wolf & Co. (dissolved) 75 William
Edreht & Frank (Joseph Edreht & Joseph Frank) 75 William
Edsall & Deakery (Cornelius Edsall & John Deakery) 70 Cortlandt & 107 Warren
Edwards Copper Mining Co. (I. C. Babcock, President; H. K. Thoms, Sec.; Capital, \$500,000; Par, \$25) 11 Wall

- Edwards Richard & Son (Robert Edwards) 459 Grand
 Edward J. H. & J. T. (John H. & James T.) 15 Water
 Edwards J. H. & Co. (Joseph H. Edwards, Henry A. Wex & Wm. Clase) 102 Barclay
 Edwards J. J. & Co. (John J. Edwards jr. & Walter Byron) 152 W. B'way
 Edwards & Cohen (John Edwards & Leonard G. Cohen) opp. 144 West
 Edwards & Odell (Walter Edwards jr. & Hamilton Odell) 49 William
 Egan K. & Co. (Kieran Egan, Bernard Reilly & Michael J. Morris) 19 Burling sl.
 Egan & Golden (Wm. Egan & James Golden) 198 Fulton
 Egan & Gross (Charles C. Egan & Michael C. Gross) 8 Chambers
 Egan & McCotter (moved, no inf.) 81 Mercer
 Egbertson & Mott (John Egbertson & Samuel C. Mott) 275 Spring & 119 W. 23d
 Ege & Otis (Horatio N. Ege & Benjamin W. Otis) 163 & 176 W. Wash. mkt
 Eggert D. & Son (Dominick & John Eggert) 289 Pearl
 Eggleston, Battell & Co. (David S. Eggleston, Joseph Battell & Ammi Robbins) 166 South
 Ehlers M. & S. (Minna & Sophia) 5 Second av.
 Eichler & Wachter (Ludwig Eichler & George) Wachter 152 B'way
 Eicke & Weinberg (dissolved) 491 B'way
 Ellaw David & Co. (moved, no inf.) 233 B'way
 Elmer & Amend (Charles Elmer & Bernard G. & Paul Amend) 133 Third av.
 Einstein, Rosenfeld & Co. (Lewis & Edwin Einstein & Isaac Rosenfeld jr.) 8 Broad
 Eisenmenger & Grobenstein (Er. st. Eisenmenger & Nicholas Grobenstein) 464 Eighth av.
 Ettel John N. & Co. (Robert Lewis, Charles Oberley, Michael Kamp & Christian Kanzler) 20 Peck. sl. & 8 Fulton
 Eitel & Goin (John N. Eitel & George Goin) 178 South
 Ekirch & Fitzpatrick (Alphonse Ekirch & Francis B. Fitzpatrick) 19 Union pl.
 Elder George W. & Co. (Daniel R. Elder) 75 Day
 Elle & Brothers (Phillip & Louis & Gustav Elle) 533d Grand
 Ellery E. E. & J. F. (Epes E. & Joseph F.) 596 Grand
 Elliman Brothers (James B. & Charles B. Elliman) 207 Pearl
 Ellinger J. C. & M. Diehl (John C. Ellinger & Michael Diehl) 425 Broome
 Ellinghausen J. & D. H. (John & Dederick Henry) 60 Harrison
 Elliott James & Co. (no Co.) 143 Duane
 Elliott C. & Son (Charles & Joseph T. Elliott) 574 Third av.
 Elliott Brothers (dissolved) 27 Wall
 Elliott & Co. (Henry A. Elliott & William H. Wood) 24 Beekman
 Elliott & Hicks (dissolved) Pier 12 N. R.
 Ellis Warren & Son (Charles W. Ellis) 24 South
 Ellis N. & Co. (Nathan Ellis & Herman Wenckowik) 595 Eighth av.
 Ellis & Co. (Experience Ellis & Lavinia J. Missing) 353 Pearl
 Ellis, Knapp & Co. (Nathaniel & Frank A. Ellis & Abram B. Knapp) 24 Walker
 Ellis, Smith & Co. (Lewis H. Ellis, Charles H. Smith & Edward R. Fuller) opp. 140 West
 Elmendorf & Dixon (John P. Elmendorf & John G. Dixon) E. 38th & First av.
 Elmore & Sweet (Lyman Elmore & Preston J. Sweet) 240 B'way
 Elsasser David & Co. (John Reinhard & William Reich) 6 Greenwich
 Elsey & Pope (James R. Elsey & Gevert Pope) 159 Wash'n
 Elstroth H. & Brother (Herman & George H. Elstroth) 333 Wash. mkt
 Elting & Co. (Syrett Elting & Henry J. Middlebrook) 633 B'way
 Elwell James W. & Co. (Charles F. Elwell) 57 South
 Ely Dudley P. & Co. (John R. & Seth Ely) 140 Front
 Ely Smith & Co. (William W. Selleck) 409 Pearl
 Ely H. G. & Lambert (Henry G. Ely & Frederick Lambert) 81 Ferry
 Ely J. L. & Brother (James L. & William F. Ely) 186 Wash'n
 Ely Z. S. & Co. (Zebulon S. & David J. Ely) 49 Water
 Ely & Son (James A. & William J. Ely) 65 Broad
 Elz & Brother (David Elz, only) 225 Livingston
 Emerson & Co. (Edward & George E. Emerson) 45 Broad
 Emerson & Mullica (Samuel P. Emerson & David K. Mullica) 66 Cortlandt
 Emerson & Pritchard (William Emerson & William M. Pritchard) 1 Park pl.
 Emerson, Goodrich & Bigelow (John M. Emerson, William W. Goodrich & Albert M. Bigelow) 74 Wall
 Emery A. A. & G. D. (Alonzo A. & George D.) 1 South & 64 Whitehall
 Enders & Porral (Louis Enders & Laurent Porral) 104 Eldridge
 Enders & Steurer (Valentine Enders & John B. Steurer) 3 Chryslr
 Endicott & Co. (Francis Endicott & Charles Mills) 59 Beekman
 Engel C. & Co. (Caroline Engel, no Co.) 219 First av.
 Engelhorn & Marsily (Louis Engelhorn & Ferdinand A. Marsily;—special partners, Frederick Engelhorn & Otto Dyck-rhoff, Mannheim, Grand Duchy of Baden, each \$20,000; terminates 31st Dec. 1871) 57 Exchange pl.
 Engels & Plasczke (George Engels & Charles Plasczke) 62 William
 Engeman & Hubener (Joseph Engeman & Herman Hubener) 99 W. 24th
 Engle Samuel & Co. (Eben Seely & Henry B. Riggs) 150 Front
 Englis John & Son (John Englis jr.) ft. Tenth
 Engs P. W. & Sons (Phillip W. & Samuel F. & George Engs & Henry Snyder jr.) 131 Front
 Ensign & Anthony (George A. Ensign & Mortimer M. Anthony) Pier 38 N. R.
 Ensign & Bridgman (Edward H. Ensign & Erasmus C. Bridgman) 136 William
 Entwistle & Wobbe (John H. Entwistle & Frederick C. Wobbe) 82 Pearl
 Enyard & Seltzer (Isaac S. Enyard & John B. Seltzer) 254 Wash'n
 Eppelsheimer & Nungaret (Phillip Eppelsheimer & Numa Nungaret) 53 Cedar
 Eppinger & Co. (Isaac Eppinger, no Co.) 131 Water
 Erdmann Brothers (Frederick & Gustavus Erdmann) 172 Chatham
 Erhardt F. & Co. (Frederick Erhardt & Christopher Engelhardt) 29 Av. B
 Erie Copper Co. (James Hammond, Pres.; Frank S. Allen, Sec. Capital, \$500,000; Par, \$2 50) 243 B'way
 Erie Lead Co. (S. G. Wheeler, Jr. Pres.; Ogden Gaul, Sec. Capital, \$1,000,000; Par, \$100) 25 Pine
 Erk, Merz & Co. (dissolved) 155 South
 Erkenbrack & Co. (John Erkenbrack & Andrew Ansley) 12 South
 Ernst G. & W. Lautz (Gottlieb Ernst & William Lautz) 177 Av. B
 Ernst & Brother (Edward & Otto Ernst) 151 Canal
 Erskine & Co. (Elizabeth Erskine & George W. Murray) 93 Prince
 Erwin Jacob & Son (Charles M. Erwin) 400 W. Wash. mkt
 Escher & Co. (John G. Escher & James Dorler) 9 Warren
 Eschmann Brothers (William J. G. & Gaspard J. Eschmann) 293 B'way
 Escorciaza J. M. & L. de (Jose M., Spain, & Ladislao, N. Y.) 113 Water
 Esenwein & Wells (Frederick Esenwein & Henry E. Wells) 181 Water
 Essig Peter & Co. (James Edgar) 93 Maiden la.
 Estabrooke Brothers (Thomas S. & Edward M. Estabrooke) 533 B'way
 Ester & Hoffmann (William Ester & Peter Hoffmann) 53 Maiden la.
 Estes, Bell & Deming (Edwin C. Estes, John J. Bell & Charles J. Deming) 94 Warren
 Estevez Govin & Brother (Ramon M. Estevez & Felix & Rafael Govin) 146 Pearl
 Etting Jacob & Co. (Henry & Frederick Etting) 314 W. 44th
 Ettinger A. & R. (Abraham & Raphael) 270 Bowery

Ettinger & Regenstein (Louis Ettinger & Moses Regenstein) 869 Grand
Eureka Copper Co. (J. T. Hotchkiss, Pres.; Henry Shirley, Sec. Capital, \$500,000; Par, \$25) 187 B'way
Eurich & Ruckner (John H. Eurich & George Ruckner) 59 Maiden la.
Evans George & Son (George W. Evans) 1 Jacob
Evans Theodore & Co. (John Cook) 6 Liberty pl.
Evans R. W. & Co. (Robert W. Evans & James L. Phipps) 51 Harrison
Evans & Cook (Theodore Evans, *Newark, N. J.*, & John Cook, *N. Y.*—special partner, James E. Johnson, *Binghamton N. Y.* \$5,000; terminates 1st Jan. 1867) 6 Liberty pl.
Evans & Dimmick (David Evans & John C. Dimmick) 82 Nassau
Evans & Jones (William H. Evans & John Jones) 2 Gouverneur la.
Evans & McCauley (Evan Evans & Charles McCauley) 7 Beaver
Evarts, Southmayd & Choate (William M. Evarts, Charles E. Butler, Charles F. Southmayd, Joseph H. Choate & Jeremiah E. Tracy) 49 Wall
Everdell's William, Sons (William Jr. & Henry & Francis Everdell) 104 Fulton
Everett, Day & Co. (foreign, George A. Haynes, agent) 24 John
Evergreen Bluff Mining Co. (Robert Schulze, Pres.; Frederick W. Capen, Sec. & Treas. Capital, \$500,000; Par, \$25) 44 Exchange pl.
Everitt & Hopkins—special partner, Valentine Everitt, *B'lyn.* \$20,000; terminates 31st Dec. 1866) 32 Ferry
Ewen A. D. & N. (Austin D. & Norman) 22 Duane
Ewing & Quinn (Joseph Ewing & John Quinn) 63 Fulton

F

Faas & Brown (dissolved) r 64 Crosby
Fabbri & Chauncey (Egisto P. Fabbri & Frederick Chauncey—special partners, Theodore W. Riley, \$200,000; John Randall, \$150,000; Henry Chauncey, \$100,000 & John Knower, *Albany, N. Y.*, \$50,000; terminates 30th June, 1865) 42 South
Fabbriotti Brothers (Joseph & Otto & Bernardo Fabbriotti) 34 Beaver
Fachiri & Co. (Pantoleon Fachiri & Pantoleon Gunari) 72 Beaver
Fagan P. & J. (Patrick & John) 106 W. 22d
Fagan & McGary (Bernard Fagan & William McGary) 10 Pitt
Fahnestock, Hull & Co. (George W. Fahnestock, Aurelius B. Hull & Jacob L. Schwartz) 51 Chff
Fahrenholz & Bergmann (Herman H. Fahrenholz & Edward Bergmann) 59 Dey
Falle, Williams & Co. (Edward & Charles V. Falle & Richard Williams) 192 Chambers
Falle, Bates & Sheffield (Thomas H. Falle Jr., Wilbur F. Bates & Theodore A. Sheffield) 91 Wall
Falling & Hatt (Henry Falling & John A. Hatt) 222 Pearl
Fairbanks & Co. (Erastus & Thaddeus & Horace & Franklin Fairbanks, William B. Hatch & Luke T. Merrill) 252 B'way
Fairchild Leroy W. & Co. (James White & James Cushing Jr.) 110 William
Fairchild & Fanshawe (Horace J. Fairchild & Henry A. Fanshawe—special partner, Lucius M. Sheldon, *Geneva, N. Y.* \$100,000; terminates 31st Dec. 1867) 146 Duane
Fairchild & Joyce (George N. Fairchild & Thomas Joyce) 65 Madison
Fairfield & Trask (Walter S. Fairfield & Everett Trask) 150 Chambers
Falconer N. B. & Co. (Nathaniel B. Falconer, no Co.) 134 Church
Falk G. & Brother (Gustave & Arnold Falk) 179 Pearl
Falk & Co. (dissolved) 370 Pearl
Falke & Graham (George Falke & Joseph F. Graham) 206 G'wich
Falkenau, Pollak & Co. (Morris Falkenau, Morris Pollak & Solomon Wiener) 16 Maiden la. & 4 Liberty pl.

Fallenstein Charles B. & Son (William F. Fallenstein) 56 Front
Falls & Moore (Moore Falls & Richard C. W. Moore) 40 Broad
Falvey M. & C. (Mary & Catharine) 188 E. 86th
Famaris & Towers (Austin Famaris & John Towers Jr.) 39 Walker
Fancher & McChesney (Smith Fancher & James McChesney) 5 Water
Fancy Goods Manuf. Co. (L. S. Robbins, Pres.; H. Huston, Sec. Capital, \$12,500; Par, \$50) 114 Chambers
Fanshawe & Milliken (George A. Fanshawe & David Milliken) 8 Nassau
Farlee & Piper (George W. Farlee & James N. Piper) 84 Wall
Farley Bernard & P. (Peter) 155 Av. A
Farlow & Creary (dissolved) 13 New Chambers
Farmer Edgar & Co. (William H. Cleveland) 21 Cortlandt
Farmer, Little & Co. (Aaron D. Farmer, Andrew Little, Norman White, Joseph B. Sheffield & John Bentley) 65 Beekman
Farnsworth & Co. (Thomas W. Farnsworth & Qualtieri Rugiero) 78 Cedar
Farnsworth & Mower (William C. Farnsworth & Samuel B. Mower) 39 Nassau
Farrar & Lyon (Charles Farrar & Henry C. Lyon) 91 South
Farrell Thomas & Son (William Farrell) 107 Fulton
Farrell & Son (William P. Farrell, only) 507 W. 16th
Farrin & McCollough (Oliver A. Farrin & Samuel McCollough) 71 Watts
Farrington D. & Son (Darius & George Farrington) 38 Depeyster
Farrington J. & J. (John A. & Jonas S.) 640 & 824 B'way & 322 Fourth av.
Farrington & Brother (William H. & Thomas Farrington) 450 Wash. mkt
Farrington, Leonard & Co. (Harvey & George B. Farrington & William B. Leonard) 115 B'way
Fassin Matthew Joseph & Co. (Adolphe Reynaud) 40 Beaver
Fassin & Sonst (Rosalie Fassin & Sophie Sonst) 783 B'way
Fatman & Co. (Joseph & Lewis Fatman & Samuel M. Myers) 166 Front & 78 G'wich
Faulkner, Kimball & Co. (Charles Faulkner, Moses D. Kimball, Robert C. Billings & Henry A. Page) 58 Worth
Faure & McCosh (John R. Faure & Hugh C. McCosh) 91 Chambers & 78 Reade
Fawcett & Brother (Henry & William Fawcett) 94 Bowery
Fawcett & Benedict (Frederick Fawcett & James Benedict) 70 Gold
Fawnes & Milne (James Fawnes & James Milne) 21 Worth
Fay S. B. & Co. (dissolved) 335 B'way
Fay Brothers (David & Logan Fay) 171 Front & 92 Monroe
Fay & Reilly (James Fay & Patrick J. Reilly) 748 1/2 Third av.
Fayen C. H. & Co. (Claus H. Fayen & Louis Tonjes) 73 E. Houston
Fearing & Dalton (Henry S. Fearing, George T. Dalton & John Campbell) 54 Wall
Fechheimer, Goodkind & Co. (Martin S. Fechheimer, Henry Goodkind & Henry Kronthal) 74 Murray
Fehreison & Albrecht (Christian L. Fehreison & Henry Albrecht) 62 Fulton
Feinberg R. & Co. (Robert Feinberg, Martin Steenbock & Gustave Pessels) 23 Murray & 27 Warren
Fell & Kissmann (Matthias Fell & Adam Kissmann) Third av. e E. 113th
Fellheimer A. & Co. (August & Julius Fellheimer) 86 Franklin
Fellows Louis S. & Schell (Edward & Robert Schell) 21 Maiden la.
Fellows & Co. (John P. Fellows Jr., James H. Towle & James E. Veir) 17 Maiden la.
Fellows, Hoffman & Co. (Charles H. Fellows, Charles O. Hoffman, Jeremiah A. G. Comstock, James G. Dolbeare & George Nichols) 74 Beekman
Felt Willard & Co. (refused) 83 Cedar
Felt E. S. & Co. (Edmund S. Felt & Gideon E. Westcott) 110 Reade

- Felton & Lawrence (John R. Felton & George W. Lawrence) 306 Wash'n
 Fenlon & Darcy (Patrick Fenlon & Edward Darcy) 366 Hudson
 Fenn H. & Co. (Hiram Fenn, Co. refused) 95 Cliff
 Fenn, Ehrhard & Co. (Henry Fenn, Philip Ehrhard & Makarius Hagen) 132 Centre
 Fenner & Hardenbergh (Dean K. Fenner & John A. Hardenbergh) 313 G'wich
 Fenner, Bennett & Bowman (Thomas Fenner, Henry Bennett & Drury W. Bowman) 40 Vesey
 Feore & Schofield (James Feore & Demetrius G. Schofield) 404 Wash. mkt
 Ferdon & Scott (Samuel B. Ferdon & William Scott) 83 W. 31st
 Ferguson John & Samuel, 85 Pine
 Ferguson & Brother (William & David Ferguson) 259 W. 18th
 Ferguson & Balch (John L. Ferguson & Collins L. Balch) 208 B'way
 Ferguson & Carter (Thomas M. Ferguson & Edward P. Carter) 102 Barclay
 Ferguson & Tulloch (dissolved) 334 G'wich
 Ferguson & Wood (Jeha L. Ferguson & John W. Wood) 61 South
 Ferguson R. C., F. H. Grain & James Smith (Robert C. Ferguson & Francis H. Grain) 24 Pine
 Fernkes & Heese (George Fernkes & Frederick Heese) 98 Walker
 Ferner & Kraushaar (Simon Ferner & Hyam Kraushaar) 24 Dey
 Ferran Samuel & Co. (dissolved) 214 Wash. mkt
 Ferrari & Davis (Carlo Leopoldo de Ferrari & Daniel H. B. Davis) 54 Pine
 Ferrer & Medina (Alonso F. Ferrer & Frederick E. Medina) 10 Old st.
 Ferris Eugene & Son (Thomas G. Ferris) 61 Nassau & 694 B'way
 Ferris George B. & Co. (Robert L. Ferris) 25 Bridge
 Ferris A. M. & Brother (A. M. & Warren Ferris) 57 Exchange pl.
 Ferris J. J. & Co. (John J. Ferris, George H. Sturke & Adolph Bevers) 177 Chambers
 Ferris O. L. & Son (Oliver L. & Oliver H. Ferris) 46 Water
 Ferris R. & Co. (Reed & John G. Ferris) 231 Eighth av.
 Ferris & Co. (James J. Ferris & William H. Bush) 175 South
 Feuerbach J. & Brother (John & Joseph Feuerbach) 239 Seventh av.
 Feyh A. & W. (Adrian & William) 266 William
 Fibel M. & Brother (Morris & Henry Fibel) 93 Bowery
 Fickelsen & Smith (Jacob Fickelsen & George Smith) 92 Pine
 Fiederlein & Volk (Frederick Fiederlein & Hieronimus E. Volk) 204 W. 37th
 Fiegel & Straus (Harris Fiegel & Isaac Straus) 1 Reade
 Field Alfred & Co. (Benjamin F. Errington) 249 Pearl
 Field Otis & Co. (Allen Richmond) 600 B'way
 Field William & Son (William Field jr.) 54 Wall
 Field Brothers (Isaac N. & William B. Field) 81 Nassau
 Field & Co. (Moses Field & Andrew J. Hedges) 175 B'way
 Field & Craighead (Henry M. Field & James G. Craighead) 5 Deekman
 Field, Benedict & Co. (Peter W. Field, N. Y. & Amel Benedict, Chicago) 81 Nassau
 Field, Morris & Co. (Charles M. & Aaron Field & John J. Morris) 345 B'way
 Fielder, Mount & Jameson (George W. Fielder, Abijah C. Mount & Joseph H. Jameson) 218 W. Wash. mkt
 Fielding William & Brother (Mantle Fielding) 78 Reade
 Fielding M. B. & Co. (Michael B. & Frank Fielding) 266 Canal
 Fielding Brothers (George & Robert Fielding jr.) 120 E. 41st
 Filer J. P. & Co. (refused) 157 Fifth av.
 Filor & Wood (James Filor & Alexander G. Wood) 5 Broad
 Finch Amos & Co. (Samuel Reynolds & Louis A. Grasse) 330 G'wich
 Finch, Strong & Co. (Lucius R. & Henry T. & Edward L. Finch, *Neo Hives*, & William Strong, *Stratford*) 14 Front
 Finch's R. E. Sons (Reuben R. jr. & Nathan L. & Uriah Hill Finch jr.) 238 Water
 Finck John F. & H. (Henry Finck & Breen Tange-man) 127 West
 Finck John F. & Henry 68 & 110 Vesey & 139 West
 Finck & Huttner (Henry Finck & Christian Huttner) 432 Ninth av.
 Finck & Schaefer (Jacob Finck & Charles Schaefer) 494 Eleventh av.
 Fincke & Lapaugh (Frederick G. Fincke & Henry D. Lapaugh) 62 Wall
 Findon & White (William Findon & Richard G. White) 4 Erie bldg.
 Fine & Chittenden (Christopher Fine & Sterne Chittenden) 14 Wall
 Fink & Hencken (Lewis Fink & George Hencken jr.) 191 Duane
 Fink & Joseph (Alexander Fink & Myer Joseph) 67 Murray
 Fink & Sageman jr. (Jacob Fink & John W. Sageman jr.) 330 G'wich
 Finken & Wheatley (Gustavus Finken, James H. Wheatley & William P. Howell) 101 Wall
 Finkle & Lyon Sewing Machine Co. (W. H. Lyon, Pres.; S. T. Hillman, Sec. Capital, \$100,000; Par, \$100) 533 B'way
 Finley & Coulter (William J. Finley & James E. Coulter) 67 South
 Finn A. T. & Co. (Archibald T. Finn & William Desendorf) 47 B'way
 Firth, Son & Co. (John & Edward I. Firth, no Co.) 563 B'way
 Fischer George & Brother (Valentine Fischer) 144 E. B'way
 Fischer C. P. & Co. (Charles P. Fischer & William F. G. Muller) 101 Wall
 Fischer J. & C. (John U. & Charles S.) 245 W. 28th
 Fischer R., Hachez & Co. (Richard Fischer, Francis Hachez & Louis Goetze) 84 Reade
 Fischer & Brother (William & Adam Fischer) 126 Macdonald
 Fischer & Keller (Henry Fischer & John J. Keller) 57 Broad
 Fischer & Rodewald (Frederick Fischer & Henry Rodewald) 2 Hanover sq.
 Fischer & Tribeken (Ernest W. Fischer & John P. Tribeken) 24 Baxter
 Fish J. D. & Co. (James D. & Silas & Sands H. Fish) 105 South
 Fish & Avery (Latham A. Fish & Christopher F. Avery) 6 State
 Fish & Fletcher (Robert Fish & William Fletcher) 404 Water
 Fishel E. & Co. (Francis E. Fishel, no Co.) 34 Eighth av.
 Fishel M. & Co. (Marks Fishel, Adolph Oppen & Leo Popper) 55 Murray
 Fishels & Cohn (Ephraim & Andrew Fishel & Abraham Cohn) 81 Warren
 Fisher J. & Co. (Jacob Fisher & Carolina Bismann) 441 B'way
 Fisher J. W. & Co. (John W. Fisher, Co. refused) 650 B'way
 Fisher & Co. (Joel E. Fisher, no Co.) 47 B'way
 Fisher & Barnes (Fisher A. Fisher & Seth S. Barnes) 87 1/2 Water
 Fisher & Bird (Robert C. Fisher & Clinton G. Bird) 97 E. Houston
 Fisher, Donnelly & Co. (Joseph Fisher, Edward O. Donnelly & Daniel P. Smock) 136 Duane
 Fisher, Ricards & Co. (moved, no inf.) 73 Wall
 Fisk Gold Mining Co. (W. Vandeventer, Pres.; J. Stringer, Sec. Capital, \$1,000,000; Par, \$50) 195 Fulton
 Fisk & Hatch (Harvey Fisk & Alfroderick S. Hatch) 38 Wall
 Fisk & Russell (Franklin G. Fisk & Joseph Russell) 43 Chatham
 Fiske J. M. & Co. (Josiah M. Fiske & George W. Smith) 18 South
 Fiske J. W. & Co. (Joseph W. Fiske, no Co.) 120 Nassau
 Fitch S. & W. B. (Simeon & William B.) 7 Pine
 Fitch & Scott (Edward D. Fitch & Horace C. Scott) 333 B'way

- Fitch & Waldo** (James P. Fitch & Howard Waldo:—special partner, Walter M. Smith, \$30,000; terminates 31st Dec, 1867) 15 Maiden la.
- Fitch, Katee & Co** (Porter Fitch, Howell Smith & Charles F. Katee) 8 Park pl.
- Fithian, Clark & Smith** (Freeman J. Fithian, Lemuel B. Clark & Charles Henry Smith) 110 B'way
- Fitta, Austin & Turner** (Friend P. Fitta, Robert F. Austin & John F. Turner) 123 Warren
- Fitzgerald & Carberry** (Edward J. Fitzgerald & John Carberry) 7 South & 86 Moore
- Fitzhugh & Jenkins** (Daniel H. Fitzhugh jr. & James E. Jenkins) 40 Broad
- Fitzpatrick & Farmer** (James Fitzpatrick & William Farmer) 315 W. 43d
- Fitzsimmons & McDonough** (James Fitzsimmons & Francis McDonough) 16 Pitt
- Flagg, Baldwin & Co** (Nathan A. Baldwin, George Flagg & Nicholas S. Vanderboef) 263 Canal
- Flanagan E. A. & Co.** (Edward A. Flanagan & Jacob Fisher) 59 Eldridge
- Flanagan, Wallace & Co.** (James Flanagan, Thomas P. Wallace & Henry Howard) 300 W. 26th
- Flandrau E. & D. A.** (Elijah & Daniel A.) 46 Pearl
- Flanigan & Nihan** (Dennis Flanigan & Patrick Nihan) 153 Wash. mkt
- Fleet O. S. & Co.** (Oliver S. & Clarence C. Fleet) 62 Maiden la. & 83 William
- Fleisch & Aron** (Jacob H. Fleisch & Samuel Aron) 152 Chambers
- Fleischmann & Cohn** (Samuel Fleischmann & Moritz Cohn) 28 Liberty
- Fleischmann & Ulrichs** (Frederick Ulrichs, only) 71 New
- Fleishhauer I. & Co.** (Isaac Fleishhauer & Leopold Hee) 590 Eighth av.
- Fleitmunn & Wiersa** (Herman Fleitmunn & Charles Wiersa) 42 Barclay
- Fleming & Davidson** (James Fleming & William J. Davidson) 67 Nassau
- Fletcher Brothers & Co.** (William & Thomas & Joseph & William B. & Henry Fletcher, John H. Ormsbee & Samuel G. Trippe) 32 Barclay
- Fletcher, Harrison & Co.** (William & Andrew Fletcher & Joseph G. Harrison) 266 West
- Eller & Galke** (George Eller & August Galke) 13 Eldridge
- Fliess William M. & Co.** (Robert A. Fliess) 87 S. William
- Fliess & Co.** (dissolved) 87 S. William
- Fling H. C. & Co.** (Henry C. Fling, Co. refused) 60 E 14th
- Flinn & Gutschard** (James W. Flinn & John L. Gutschard) 103 Wall
- Flint Steel River Mining Co.** (E. H. Rickard, Pres.; R. Roberts, Sec. Capital, \$500,000; Par, \$25) 19 Nassau
- Flint & Hall** (David B. Flint & Lewis Hall) 142 Pearl
- Floyd & Watt** (Robert T. Floyd & James S. Watt) 45 Beaver
- Floyd, Newins & Price** (William Floyd, Ellphalet S. Newins & Ellis L. Price) 177 South
- Flowers & Smith** (Francis J. Flowers, *Rutway, N. J.*, & Edward B. Smith, *B'klyn, N. Y.*:—special partners, Frederick Wood, *Bridgeport, Conn.*, & Charles B. Wood, *N. Y.*, each \$3,000; terminates 1st May, 1868) 92 Crosby
- Flynn James S. & Co.** (no Co.) 28 Wash. mkt
- Flynn Peter & Co.** (Elizabeth McCartie) 80 Centre mkt
- Flynt & Allen** (Lyndon C. Flynt & Robert E. Allen) 8 Beach
- Foehrenbach F. & Co.** (Francis & Michael Foehrenbach) 272 Henry & 106 Centre mkt
- Foell & Gustow** (Christoph Foell & Frederick Gustow) 74 Wouster
- Foge & Behrens** (Charles Foge & Henry. Behrens) 84 Water
- Fogerty & Gerety** (James Fogerty & Philip Gerety) 8 Old st.
- Fogg William H. & Co.** (Horatio N. Twombly) 32 Burling al.
- Fogg William S. & Brother** (Stephen L. Fogg) 24 Fulton
- Folse E. & Son** (Elias & Levy Folse) 296 B'way
- Folger & Turner** (William E. Folger & Henry W. Turner) 113 John
- Follett, Foster & Co.** (Oran Follett & Frank E. Foster, no Co.) 49 Walker
- Folsom & Bayley** (Charles H. Folsom & Horace B. Bayley) 45 B'way
- Fontaine L. P. & Co.** (Louis P. Fontaine:—special partner, Victor Dordet, \$18,227; terminates 11th June, 1874) 63 Nassau
- Foot & Curtis** (Samuel A. Foot & William E. Curtis) 106 B'way
- Foots E. N. & Co.** (Edward N. Foots & Edward L. Bartlett) 205 B'way
- Foots Erothers** (Edward & Emerson Foots) 43 Pine
- Foots & Hunt** (Theodore C. Foots & John R. Hunt) 339 B'way
- Foots & Kellogg** (Salmon C. Foots & John Kellogg jr.) 12 & 104 South
- Foots & Lindsley** (Horace A. Foots & Charles A. Lindsley) 234 G'wich
- Forbes John E. & Co.** (no Co.) 103 Wall
- Forbes R. W. & Co.** (Robert W. & Edward Forbes) 303 W. 23th & 14 S. William
- Ford Patrick & Co.** (no Co.) 55 Cath. mkt
- Ford & Baldwin** (Augustus Ford & Elishu J. Baldwin) 54 B'way
- Fordham & Davis** (dissolved) 21 Fulton mkt
- Fordham & Sannier** (James V. Fordham & Abraham J. Sannier) 308 B'way
- Fordham & Wheeler** (George Fordham & Alonso Wheeler) 15 John
- Forman J. G. & D. D.** (Joseph G. & Daniel D.) 561 Wash'n
- Forman & Blow** (Alexander Forman & Meade E. Blow) 24 Old st.
- Forman, Tibbals & Hubbard** (Charles Forman, Oscar Tibbals & Nathaniel T. Hubbard) 422 B'way & 288 Canal
- Forrester & Lanvord** (John Forrester & Herman Lanvord) 41 G'wich
- Forstmann & Co.** (Julius & Richard Forstmann) 101 Rende
- Forsyth W. & Co.** (William & James F. Forsyth) 44 Nassau
- Forsyth & Roe** (Alexander Forsyth & Thomas Roe) 10 Wash. mkt
- Fosdick William R. & Charles B.** 26 Spruce
- Foster William H. & Co.** (William C. Dewey) 25 Canal
- Foster B. S. & Co.** (Benjamin S. Foster & William S. Napier) 235 Fulton
- Foster H. A. & Co.** (Henry A. Foster & Benjamin F. Randall) 23 William
- Foster S. & W. & Co.** (Samuel & William Foster & Thomas A. Randall) 23 William
- Foster T. & Brother** (Thomas & Christopher Foster) 700 Second av.
- Foster W. & R.** (William & Robert) Centre c Franklin
- Foster Brothers** (Scott & John Gray Foster) 273 Bleeker
- Foster & Co.** (Melvin Foster & Francis A. Chace) 206 Eighth av.
- Foster & Babb** (Nathaniel G. Foster & George F. Babb) 167 B'way
- Foster & Brother** (Daniel & Charles T. Foster & Elisha W. Fargo) 45 Pearl
- Foster & Dodge** (Samuel J. Foster & Ezra Dodge) 29 Peck st.
- Foster & Lee** (Chester M. Foster & Charles H. Lee) 186 William
- Foster & Nickerson** (Abel K. Foster & Joshua Nickerson jr.) 104 Pearl
- Foster & Penrose** (Henry C. Foster & Thomas B. Penro e) 163 Crosby & 64 Bleeker
- Foster & Thompson** (Jacob P. G. Foster & James Thompson) 69 Wall
- Foster & Tower** (Alonzo A. Foster & J. J. Tower) 23 Warren
- Foulke's Joseph, Sons** (Pierre L. & Joseph & William Foulke) 25 Beaver
- Fountain & Co.** (Jotham S. Fountain, no Co.) 853 B'way
- Fountain & Churchill** (James E. Fountain & Charles R. Churchill) 84 Wall
- Fouque, Bernheim & Orlich** (August Fouque, August Bernheim & Adolph Orlich) 565 B'way
- Fowler Adding Machine Co.** (moved; no inf.) 213 B'way
- Fowler F. R. & W. C. & Crampton** (Frederick R. Fowler, *Peckabill, N. Y.* & William C. Fowler & Mahlon B. Crampton, *Brooklyn, N. Y.*:—special partner, Henry M. Schieffelin, *Yonkers N. Y.*, \$50,000; terminates 1st July, 1867) 143 Front

Fowler Brothers (George & John & Alexander & William & Henry & Anderson & James Fowler) 80 Pearl
Fowler & Co. (dissolved) 71 William
Fowler & Chapin (Thomas Fowler & Myron H. Chapin) 235 B'way
Fowler & Jova (James D. Fowler & Juan J. Jova) 20 Exchange pl.
Fowler & Pearsall (Daniel Fowler & Walter Pearsall) 93 Fulton mkt.
Fowler & Ward (Charles R. Fowler & Thomas C. Ward;—special partner, William A. Fowler, *Erlin, N. Y.*, \$25,000; terminates 26th April, 1886) 87 Water
Fowler & Wells (Samuel R. Wells, only) 389 B'way
Fowler, Hand & Jackson (William W. Fowler, Chauncey M. Hand & Charles W. Jackson) 179 B'way
Fox George G. & Co. (Daniel McKnight) 100 E. 15th
Fox B. N. & Co. (Baldwin N. Fox & George Luff) 4 Bowling gr.
Fox G. & B. (George & Benjamin) 519 W. 34th
Fox M. & Co. (Michael Fox & John Schmidt) 10 Cortlandt
Fox & Handford (Henry B. Fox & John Handford) 194 Greene
Fox & Lessels (George Fox & William Lessels) 402 Madison
Frane & Hare (Charles P. Frane & J. M. Hare) 75 Liberty
France & Briggs (Simon W. France & Daniel D. Briggs) 6 South
Francis & Co. (Caleb G. Francis, *N. Y.* & Julius C. Smith, *Conn.*) 491 B'way
Francis & Loutrel (Lewis Francis & Cyrus H. Loutrel) 45 Maiden la.
Francis & Rebello (left city) r 85 Wall
Frankce Charles & Co. (Charles T. Frankce & Bertholf Wiebush) 171 G'wich
Frank Lewis, Philip & John, 32 Liberty
Frank E. & Co. (dissolved) 397 B'way
Frank S. & Co. (Solomon Frank, no Co.) 59 Cedar
Frank & Co. (Thomas F. & Thomas J. B. Frank) 575 B'way
Frank & Co. (dissolved) 1360 B'way
Frank & Dittenhoefer (Raphael Frank & Abraham Dittenhoefer) 330 Canal
Frank & Fisher (Phillip W. Frank & Solomon Fisher) 20 Warren
Frank & Goldsmith (Seligman Frank & Morris M. Goldsmith) 476 B'way
Frank & Hyman (Lewis Frank & Jacob Hyman) 410 B'way
Frank & Rosenthal (Morris Frank & Simon Rosenthal) 48 Av. A
Frank & Schwab (Edward Frank & Jacob Schwab) 3-7 B'way
Frank & Straus (Joseph Frank & Solomon Straus) 85 Chambers & 67 Reade
Frank & Schulz (Theodore W. Franke & Herman Schulz) 905 Bowery
Frankenbheim & Kellner (Max Frankenbheim & Morris Kellner) 34 Av. B.
Frankenbheim & Co. (Moses Frankenheimer & Sigmund Lobenstein) 577 B'way
Frankenthaler & Brother (Abraham & Louis Frankenthaler) 66 Av. B
Frankfield A. & Co. (Adolph Frankfield & Theodore Kohn) 315 Eighth av. & 202 Sixth av.
Franklin Coal Co. (Elisha A. Parker, Pres.;—Redmond, Sec. Capital, \$150,000; Par, \$50) 69 B'way
Franklin A. & Co. (Anthony Franklin & Benjamin M. White) 13 & 20 West, & 20 & 32 Wash'n
Franklin & Cuthbertson (Homer P. Franklin & William F. Cuthbertson) 50 Beaver
Franklin & Lawrence (Benjamin Franklin & Frederick N. Lawrence) 85 South
Franklin & Sproull (William Franklin & John C. Sproull) 631 B'way
Franklinite Suet Co. (J. L. Curtis, Pres.; T. C. Williams, Sec. Capital, \$1,200,000; Par, \$10) 54 William
Franklyn & Morgan (Richard Franklyn & Griffith Morgan) 416 B'way
Frank's C. Sons (Isidor & Magnus Frank) 49 B'way
Franklin Brothers (Oreste & Antonio Francoll) 6 Water

Fraser John & Co. (Robert B. Strachan & John W. Smyth) 83 Reade & 95 Church
Fraser Thomas, Brother & Co. (James Fraser & William K. Major) 92 Cliff
Fraser & Lee (Edward A. Fraser & John Bowers Lee) 20 Beckman
Frazier & Vansauon (Thomas Frazier Jr. & Isaac Vansauon) 192 G'wich
Fredrick & Ernenwein (Henry Fredrick & Peter Ernenwein) 112 Fulton
Fredricks Charles D. & Co. (Henry A. Avery & George Penabert) 587 B'way
Fredricks & Co. (Linson D. Fredricks, no Co.) 949 B'way & 179 Fifth av.
Freeborn William A. & Co. (James F. Freeborn) 254 South & 498 Water
Freedman S. & Brothers (Solomon & Simon & Herman Freedman) 22 Vesey
Freedman & Goodkind (Joseph Freedman & Louis Goodkind) 254 B'way
Freeman M. M. & Co. (Melancthon M. & Henry O. Freeman) 56 Exchange pl.
Freeman & Almy (Anthony F. Freeman & William F. Almy) 55 Front
Freeman & Brothers (dissolved) 297 Madison
Freeman & Burr (Alpheus Freeman & George L. Burr) 124 Fulton
Freeman & Robertson (Lemuel N. Freeman & Edwin B. Robertson) 136 Fulton
Freeman & Ryer (Francis P. Freeman & Randolph Ryer) 391 B'way
French Creek Copper Co. (R. H. Rickard, Pres.; A. J. Stanley, Sec. Capital, \$500,000; Par, \$5) 19 Nassau
French & Ward (Charles H. French & Henry Ward) 83 Chambers
French & Wheat (Samuel French & George W. Wheat) 18 Ann
Frese & Epple (Frederick Frese & Gottlob Epple) 916 B'way
Freund L. A. & Co. (Ludwig A. Freund & Max Bayer) 95 Reade
Freund & Stern (Jacob Freund & Simon Stern) 296 B'way
Frey & McGerald (Louis Frey & Arthur McGerald) 297 E. B'way
Fribourg S., Cahm & Co. (Solomon Fribourg, Adolphe Salmon & Moses Cahm) 24 Murray
Fricke F. & Brother (Frederick & Bernhard Fricke) 89 W. 24th
Fridenberg, Kane & Co. (Perez & Henry Fridenberg & Ferdinand Kane) 210 Fulton
Friedlaender & Horwitz (Sigmund Friedlaender & Meyer Horwitz) 338 Bowery
Friedlander, Stich & Co. (Louis Friedlander & Julius Stich, no Co.) 27 Warren
Friend Isaac (special partner, Herman S. Bachman, \$10,000; terminates 1st January, 1885) 67 Murray
Frohbach C. & H. (Charles & Hermann) 27 E. Houston
Frost Horton (Charles C. Morgan & Isaac V. Clarkson) 79 Barclay
Frost I. T. & J. G. & Co. (Isaac T. & John G. & Isaac T. Frost Jr.) 232 Front
Frost W. & C. (William & Charles) 1302 Third av.
Frout & Forrest (Charles S. Frout & George J. Forrest) 21 Nassau
Frost & Mallory (in liquidation) 18 Reade
Frost & Southard (Charles H. Frost & William D. Southard) 231 Water
Frothingham & Co. (Samuel Frothingham Jr. & Henry Abbott) 41 Worth
Frothingham & Baylis (John W. Frothingham & Charles S. Baylis) 80 South
Frothingham & Fisher (James K. Frothingham Jr. & Eugene A. Fisher) 129 Maiden la.
Frye Jed & Co. (Charles P. Gerlish) 46 Water
Fuchs & Heubner (Jacob Fuchs & John N. Heubner) 173 W. 29th
Fuchs & Keltmeyer (Peter Fuchs & William Keltmeyer) 56 Reade
Fuhrken H. & H. (Reinhard & Henry) 230 South
Fuller N. H. & Co. (Nelson H. Fuller, no Co.) 334 W. 21st
Fuller Brothers (Joseph Cutler Fuller & James W. Payne) 36 Warren
Fuller & Brother (Charles W. & John J. Fuller) 151 Bowery

Fuller & Quinby (Almond D. Fuller & Daniel W. Quinby) 145 W. Wash. mkt
 Fuller, Lord & Co. (Dudley B. & George & Horace W. Fuller & James Couper Lord) 189 G'wich
 Fullerton & Knox (William Fullerton & Henry E. Knox) 11 Pine
 Funch, Meincke & Wendt (Christian F. Funch, Andrew F. Meincke & Adelbert Wendt) 62 Beaver
 Funston & Scofield (Hugh M. Funston & William E. Scofield) 9 Day
 Furbush S. B. & Son (Silas B. & Silas S. Furbush Jr.) 190 Worcester
 Furck & Gietz (Gottfried Furck & Gerhard Gietz) 49 Nassau
 Furey Robert & Son (James Furey) 180 Fulton mkt
 Furey M. & Son (dissolved) 163 Ninth av.
 Furman H. C. & E. C. (Howard C. & Robert C.) 11 Park row
 Furnalds & Clark (Francis P. & Francis P. Furnald Jr. & William W. Clark) 257 Pearl
 Fussell J. & Co. (Jacob Fussell & F. A. Benson) 299 Fourth av.
 Fyffe T. & Son (Thomas & William S. G. Fyffe) 74 Third av.

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Gabaudan & Marsh (Arthur W. Gabaudan & Samuel Marsh) 679 B'way
 Gage C. H. & Co. (Charles H. Gage & Dan H. Eaton) 105 Broad
 Gage & Jones (Henry H. Gage & Willard H. Jones) 881 Third av.
 Gall, A. & Kuchler (George W. Gall & Christian A. Kuchler, Md., & George J. Kuchler, N. Y.) 175 Water
 Gaines S. W. & E. A. (Stephen W. & Royal A.) 284 Penn
 Gale William & Son (William Gale Jr.) 487 B'way
 Gale A. H. & Co. (Adams H. & Page T. Gale & Edward G. Moran) 107 E. 12th
 Gale & Robinson (John B. Gale & Russell W. Robinson) 186 G'wich
 Gallagher J. & Co. (John Gallagher, no Co.) 302 Stanton
 Gallagher Brothers (John & Lawrence & Francis & Edward Gallagher) 250 W. Wash. mkt, 16 Roosevelt & 281 Mulberry
 Gallagher & O'Brien (Patrick Gallagher & William O'Brien) 88 Third av.
 Gallagher, Shannon (Thomas Gallagher & Emelia Shannon) 206 Mont
 Gallier K. & R. (Kate & Rosanna) 428 Canal
 Galloway & Holbert (George W. Galloway & Othniel C. Holbert) 796 Sixth
 Gallup, Newkirk & Co. (David E. Gallup, John P. Newkirk & Joshua M. Brush) 127 Reade
 Galway J. & Son (James & James Galway Jr.) 289 Fulton mkt
 Galway & Byron (James Galway & William P. Byron) 15 Seventh av.
 Galway & McKay (Isabella Galway & Jane McKay) 882 B'way
 Galwey, Casado & Teller (Thomas Galwey, Felipe N. Casado & Daniel W. Teller) 104 Pearl
 Gambling & Barton (William M. Gambling & William B. Barton) 273 Sixth av.
 Gambrell & Post (Charles D. Gambrell & George B. Post) 19 Nassau
 Gantz, Congreve & Co. (William M. B. Gantz, Walter M. Congreve & Charles, Livingston) 18 Exchange pl.
 Ganz Emanuel & Co. (Solomon Blee) 814 Eighth av.
 Garbutt, Black & Hendricks (Elmer H. Garbutt, William H. Black & Mortimer Hendricks—special partner, Montague M. Hendricks, \$25,000; terminates 1st Jan, 1886) 299 G'wich
 Gardiner Thomas & Son (Thomas Gardiner Jr.) 10 E. 19th
 Gardner J. & H. R. (John & Henry R.) 90 Wall
 Gardner E. & Co. (Resolvid & Daniel P. Gardiner) 10 Warren
 Gardner & Co. (refused) 185 Grand
 Gardner & Dean (Frederick Gardner & Nicholas Dean) 194 E. 29th
 Gardner & Edgar (Daniel L. Gardner & James Edgar) 219 W. Wash. mkt

Gardner & Inslee (Napoleon B. Gardner & Charles T. Inslee) 115 Broad
 Gardner & Morse (Rebecca Gardner & George W. Morse) 154 South
 Gardner & Wilson (dissolved) 363 Bivington
 Gardner, Dexter & Co. (Henry J. Gardner & Samuel P. Dexter, no Co.) 52 Park pl. & 49 Barclay
 Garely & Geer (Julius G. Garely & George Warren Geer) 48 Howard & 285 Bleeker
 Garesche, Minton & Co. (Edward D. Garesche, Charles A. Minton & Edward K. Willard) 8 Broad
 Garlish & Wultzen (Carsten F. Garlish & Charles Wultzen) 9 Centre mkt
 Garlock G. E. & Co. (Grant E. Garlock & Euphrates Hurst) 243 E'way
 Garmo, Vermilyea & Co. (Isaac D. Garmo, Richard H. Vermilyea & Andrew Stewart) 1 W. Wash. mkt
 Garner & Co. (Thomas & Thomas Jr. & William T. Garner & Samuel W. Johnson) 63 Worth
 Garrels & Meyer (Louis Garrels & Louis Meyer) 3 William
 Garrett & Upham (John Garrett & Henry H. Upham) 71 Walker
 Garrett, Clark & Co. (Henry A. Garrett, James B. Clark Jr., Frederick A. Whitney & Edwin D. Griswold) 116 Church
 Garrie John & Co. (no Co.) 100 Clinton mkt
 Garrison & Schooley (Jacob C. Garrison & Samuel L. Schooley) 85 W. Wash. mkt
 Garrison & Steadford (Edward Garrison, only) 142 South
 Garrison's Iron Mining Co. (Anthony J. Thomas, Pres.; C. G. Mease, Sec. Capital, \$500,000; Par. \$5) 29 William
 Garth H. J. & Co. (David J. & John H. Garth & William L. Hearn) 85 Water
 Garthwaite, Lewis & Stuart (Caleb C. Garthwaite, William M. Lewis & William Stuart) 68 Duane
 Gassert J. L. & Brother (John L. & Henry L. Gassert) 157 Bowery
 Gates & Cable (Albert Gates & Matthew V. Cable) 187 E'way
 Gaubert & Co. (Alonzo Gaubert & John W. Shute) 96 Worth
 Gaume & Co. (Joseph P. & Victor Gaume) 131 Elm
 Gawtry & Frenau (William M. Gawtry & Philip L. Frenau) 66 Reade
 Gay & Ashman (Edward A. Gay & Amaziah L. Ashman) 784 B'way
 Gaylord & Co. (Alonzo Gaylord & John H. Klipbal) 193 Chambers
 Gayte & McGarriga (William Gayte & John McGarriga) 1 E 16th
 Gearty T. & J. (Thomas & James) 160 E. 33rd
 Godney William H. & Charles, 113 W. 40th
 Gee & Hardin (Charles Gee & John Hardin) 369 Hudson
 Geery L. & W. (Isaac & William) 719 B'way & 248 Canal
 Gehrmann, Ahrens & Co. (Ludwig Gehrmann, John G. H. Ahrens & Julius Feinholz) 96 Canal
 Gelscher, Loewi & Co. (Manrice Gelscher, Oscar & Otmair Loewi) 812 B'way
 Gels & Mander (Francis Gels & Henry Mander) 284 Av. A. & 508 E. 16th
 Geissenhainer J. A. & Co. (Jacob A. & Frederick W. Geissenhainer Jr.) 298 B'way
 Gem Gold & Silver Mining Co. (O. W. Child, Pres.; H. K. Gates, Sec. Capital, \$1,200,000; Par. \$500) 191 B'way
 Gendar W. T. & T. V. (William T. & Thomas V.) 87 Fulton
 Genets & Goepf (Edme J. & George C. Genet & Max Goepf) 187 B'way
 Gennert Brothers (Theodore & Gottlieb Gennert) 140 Centre
 Gentil & Philps (Theodore Gentil & George Philps) 85 William
 Gentzsch, August M. & Co. (Martin Manheimer) 152 1/2 Fourth av.
 Georgi A. & Son (Adolph & Adolph Georgi Jr.) 110 Third av.
 Georgi & Wehner (dissolved) 488 Ninth av.
 Geraghty & Brother (Patrick & John Geraghty) 66 Baxter
 Gerard, Betts & Co. (William Gerard, John S. Betts & Sylvester A. Woodrow) 106 Wall

- Gerardi Brothers (Julius & Frederick Gerardi) 183 Division
- Gerau J. S. & Co. (James S. Gerau & James L. Hood) 82 Sixth av.
- Gercken H. & Co. (Henry Gercken & Louis Von-ohsen) 236 Division
- Gerdas & Mangels (Martin Gerdas & William C. F. Mangels) 808 Wash'n
- Gerhardt & Peterman (George Gerhardt & Joseph Peterman) 516 Third av.
- German & Co. (John German & Francis Petre) 135 Livingston
- Gershel H. & Brother (Helman & Henry Gershel) 288 & 345 Eighth av.
- Gerson Julius & Co. (no Co.) 83 Park pl.
- Geschwind & Schneyer (John B. Geschwind & George Schneyer) 108 Second
- Gether & Furguson (Peter E. Gether & William E. Furguson) 44 West
- Getty R. P. & Son (Robert P. & Samuel E. Getty) 115 G'wich & 105 Morton
- Gibbons Robert H. & Co. (Francis T. & George W. Gibbons) 28 E. B'way
- Gibbs & Co. (Joshua & Calvin Gibbs) 159 Front
- Gibbs, Rooney & Stevens (dissolved) 200 B'way
- Gibson Charles D. (special partner, Richard Snyder Palmer, \$100,000; terminates 12th April, 1870) 54 William
- Gibson John, Sons & Co. (Phila., Robert Francis, agent) 51 Beaver
- Gibson & Campbell (Joseph Gibson & Thomas Campbell) 163 South
- Gibson & Delany (Thomas Gibson & William Delany) 4 Pine
- Gieschen & Hollings (Henry Gieschen & Henry Hollings) 684 G'wich & 187 Tenth av.
- Gieselman & Bergers (Francis H. Gieselman & Albert Bergers) 126 Eighth av.
- Gifford & Brother (Solomon E. & Edmund Gifford) 79 Malden la.
- Gifford, Sherman & Innis (Nathan Gifford & George Innis, only) 120 William
- Gilbert Charles & Son (Charles & Charles A. Gilbert) 285 Fulton mkt
- Gilbert C. & Co. (dissolved) 235 Fulton mkt
- Gilbert R. L. & Co. (Ralph L. Gilbert & James P. Gilding) 61 Cortlandt
- Gilbert & Co. (John J. Gilbert & James Carhle) 3 Water
- Gilbert & Entz (David B. Gilbert & Ferdinand S. Entz) 57 Exchange pl.
- Gilbert & Snape (Henry Gilbert & John Snape) ft W. 49th
- Gilbert, Bennett & Co. (William J. & Edwin Gilbert & Sturges Bennett) 854 Pearl
- Giles Brothers (Richard & James Giles) 116 Chambers
- Giles, Wales & Co. (Frederick A. & Fayette Giles, George C. F. Wright & William A. Wales) 18 Malden la.
- Gill Owen A. Jr. & Brother (Claude L. Gill) 93 Wall
- Gill Thomas & Co. (foreign, Andrew W. Gill, agent) 119 Chambers
- Gill, Gillets & Noyes (Owen A. Gill, Joseph & Noah H. Gillet & Oliver H. P. Noyes) 91 Front
- Gillon & Ryerson (Henry E. Gillen & Robert Ryerson) 152 South
- Gillender Arthur & Co. (Napoleon B. Kukuck, Joseph W. Gray & Joseph L. R. Wood) 114 & 117 Liberty
- Gillespie & Stidwell (James S. Gillespie & George H. Stidwell) 83 Spruce
- Gillespie & Walsh (Alexander Gillespie & Thomas Walsh) 3 Cliff
- Gillet A. A. & Co. (Albert A. Gillet & John G. G'enther) 114 Pearl
- Gillies Wright & Brother (James W. Gillies) 237 Wash'n
- Gillig, Mott & Co. (Jaspar E. Corning, agent) 30 Platt
- Gillmore J. C. & Co. (Joseph C. Gillmore & Wm. J. Ham J. Dowling) 26 Fourth av.
- Gillon J. & Co. (John & Joseph Gillon) 3 Old st.
- Gilman, Son & Co. (Winthrop S. & Winthrop S. Jr. & Theodoro Gilman) 47 Exchange pl.
- Gilmartin & Co. (dissolved) 176 Front
- Gilson & Conant (Edward A. Gilson & Alonzo G. Conant) 19 Front
- Gimbernath & Escoriza (Florentino & Florentino Gimbernath Jr. & Joseph V. G. & Escoriza) 113 Water
- Gimbredé & Son (Joseph N. & Seymour N. Gimbredé) 873 B'way
- Ginna & Buck (Stephen A. Ginna & Beverly W. Buck) 88 B'way
- Ginnel & Brother (Augustus & Henry Ginnel) 11 Nassau
- Ginochio L. & Brother (Louis & John B. Ginochio) 55 Cedar
- Ginsburg S. & Co. (Samuel Ginsburg & David Zemanisky) 157 Chatham
- Girard, Burbey & Co. (Ernest Girard, Henry J. Barbey & Auguste Richard;—special partner, Adrian Iselin, \$200,000; terminates 1st Jan. 1867) 86 Barclay
- Giro & Francia (Emanuel Giro & Anthony P. Francia) 75 Pearl
- Giroud V. & Co. (Victor Giroud, Henry J. Davison, Pomeroy P. Dickinson & William L. Stiles) 191 Lewis
- Glass Letter Co. (William H. Kinsley, agent) 107 Fulton
- Glass & Rennison (John Glass & James C. Rennison) 90 Montgomery
- Gleason, Coe & Dutton (Wesley Gleason, Andrew J. Coe & Vanbeuren Dutton) 114 Nassau
- Gleim & Nehrbass (Nicholas Gleim & Jacob Nehrbass) 56 Delancey
- Glendale Vulcanized Rubber Co. (William J. Glendon, Pres.; Horatio G. Knight, Treas.) 64 Chambers
- Glenham Co. (refused) 293 B'way
- Glimm & Korner (Christian Glimm & Ernest Christian Korner) 159 West
- Glitx George N. & Co. (Charles C. Keiser) 343 Sixth av.
- Globe Copper Co. (Charles H. Palmer, Pres.; R. B. Rickard, Sec. & Treas. Capital \$500,000; Par, \$25) 19 Nassau
- Gloeckner & Martin (Frederick C. Gloeckner & John Martin) 494 Third av.
- Glover W. H. & J. C. (William H. & Joseph C.) 52 Barclay
- Glover & Darling (Charles H. Glover & William B. Darling) 72 Wall
- Gminder Frederick & Co. (Louis Hoffmeister) 585 Pearl
- Goddard Calvin L. & Co. (Charles E. Hoffman) 3 Bowling gr. & E. 22d e Second av.
- Goddard G. C. & L. W. (George C. & Leonard W.) 17 William
- Goddard & Brother (Frederick N. & Joseph W. Goddard) 20 Park pl.
- Godfrey E. & Sons (Abraham W. & Harry H. Godfrey, only) 29 Spruce
- Godfrey & Atwood (George Godfrey & Isaac B. Atwood) 208 W. 40th
- Godley & Selbert (Jonathan L. Godley & John M. Selbert) 236 Wash'n
- Goebel & Son (dissolved) 2714 Monroe
- Goedel C. & Goedecke (Charles Goedel & Gustavus A. Goedecke) 38 Murray
- Goehner J. & Kelp (John Goehner & William Kelp) 120 W. B'way
- Goesmann H. & Co. (Henry Goesmann & Christian Schomburg) 546 Pearl
- Goetichius & Sutphen (William L. Goetichius & Charles Sutphen) 108 W. 40th
- Goetze F. A. & Brother (Frederick A. & William H. Goetze) 138 Duane
- Goetze & Baer (moved, no inf.) 16 Division
- Goff & Smith (Donat Goff & Adon Smith) 284 Broad
- Gohn John W. & Co. (no Co.) 373 South
- Gold Mining Co. of Colorado (Theodore Hyatt, Pres.; E. T. Latham, Sec. Capital, \$50,000; Par, \$100) 33 William
- Goldberg & Rice (Moses Goldberg & Solomon Rice) 27 Av. B
- Golder, Maxwell & Co. (Francis B. Golder, James A. Maxwell & John G. McGregor) 2 Bowery
- Golding & Dunlap (Louis A. Golding & Robert Dunlap;—special partner, Lewis Boers, Conn., \$10,000; terminates 31st Dec. 1865) 119 B'way
- Goldney T. H. & Co. (Thomas H. Goldney & Henry, Muhlmester) 434 Hudson
- Goldschmidt R. & Brother (Reuben & Michael Goldschmidt) 12 Chambers

- Goldsmith A. & Son (Aaron & Moses Goldsmith) 500 Pearl
 Goldsmith G. A. & Co. (Gustavus A. Goldsmith & James H. Hoffman) 21 Warren & 224 Delancey
 Goldsmith & Wallach (Israel Goldsmith & Abraham Wallach) 221 First av.
 Goldstein I. & Brother (Isaac & Henry Goldstein) 118 Chambers
 Goldstein Brothers (Charles & Gerson Goldstein) 45 Cortlandt
 Goldthwait & Cahill (William Goldthwait & Edward Cahill) 185 Sixth av.
 Goltner William & Co. (Morris Leraner) 48 Beaver
 Gomez, Wallis & Co. (Raphael M. & Ramon H. Gomez & John Wallis Jr.) 29 S. William
 Gomperts Benjamin & Son (Gomperts S. Gomperts) 101 Bowery
 Good & Gregory (William Good & Robert A. Gregory) 358 Sixth av.
 Goodale, Newman & Mackenzie (Augustus Goodale, Thomas H. Newman & Alexander Mackenzie) 165 Reade
 Goodenough Horse Shoe Co. (John Rider, Pres.; Augustus Seeley, Sec. Capital \$300,000; Par \$100) 1 Day
 Goodeve & Elliot (James Goodeve & Edward C. Elliot) 94 Pearl
 Goodheart & Watts (James Goodheart & James S. Watt) 265 Wash. mkt
 Goodkind Brothers (Mayer & Moses & Bernard Goodkind) 481 Seventh av.
 Goodman D. H. & Brother (David H. & Samuel Goodman) 116 Chambers
 Goodman M. & Brother (Marx & Samuel Goodman) 193 Grand
 Goodman & Levy (William A. Goodman & Henry Levy) 43 Murray
 Goodman, Jesup & Kennaday (Richard Goodman, James R. Jesup & John R. Kennaday) 112 B'way
 Goodrich & Foster (Charles C. Goodrich, William Foster Jr., Robert L. S. Hall & Charles H. Frye—special partner, Henry Marke, \$30,000; terminates 31st Dec. 1884) 56 Murray
 Goodridge Ezra E. & Co. (Francis Goodridge & Franklin F. Randolph) 67 Exchange pl.
 Goodridge & Walker (Solon F. Goodridge & John T. Walker) 82 Broad
 Goodwin E. & Brother (Eben & William H. Goodwin) 207 Water
 Goodwin F. & S. E. (Franklin & Samuel E.) 107 Fifth
 Goodwin & Co. (Henry C. Goodwin, no Co.) 175 South
 Goodwin & Co. (William L. B. Goodwin & William B. Townsend Jr.) 23 Wall
 Goodwin & Curt (Charles Goodwin & Nicholas L. Curt) 253 Water
 Goodwin & Drew (Gilman Goodwin & John H. Drew) 54 W. 25th
 Goodyear Elastic Fabrics Co. (W. Judson, Pres.; N. Jarvis, Sec. Capital, \$300,000; Par, \$50) 84 Chambers
 Goodyear's India Rubber Glove Manuf. Co. (S. W. Kellogg, Pres.; R. G. Allerton, Treas.; R. S. Walker, Sec. Capital, \$25,000; Par, \$25) 206 B'way
 Gordon C. H. & Co. (Oliver H. & Henry L. Gordon, George Merrill & Nathaniel Putnam) 155 Maiden la.
 Gordon & Pollock (William Gordon & Samuel Pollock) 825 & 621 Eighth av.
 Gordon & Res (John Gordon & John Res) 444 Water
 Gordon, Bowdoin & Warren (William G. Gordon, Elliott Bowdoin & Morton C. Warren) 299 B'way
 Gordon, Bruce & McAniff (John Gordon, James Bruce & Michael J. McAniff) 9 Bowling gr.
 Gordon, Fellows & McMillan (William J. Gordon, George A. Fellows & Solomon L. McMillan) 34 Beaver & 221 Pearl
 Gorham & Co. (John Gorham, Gorham Thurber & Caleb Oshing Name) 3 Maiden la.
 Gortner & McGrath (Anthony Gortner & Dennis McGrath) 187 Pine av.
 Goringe & Kennedy (Walker E. Goringe & John Kennedy) 516 Bowery
 Gorch Hugo & Co. (moved, no inf.) 1224 Division
 Gorsline A. Jr. & Co. (Andrew Gorsline Jr. & Peter Daryee) 25 Fulton
 Gorth & Trabert (Peter Gorth & August Trabert) 91 Midridge
 Gossenberger & Wright (Win. Gossenberger & Wm Wright) 92 Vesey
 Gottlieb & Freiler (Edward Gottlieb & Joseph Freiler) 40 Bowery
 Gottsaberger & Duany (John G. Gottsaberger & Pablo Duany) 62 New Bowery & 266 E. 15th
 Gould Edward (special partner, Wm. A. Dibble, \$50,000; terminates 31st Dec. 1884) 854 B'way
 Gould J. & Sons (Joseph & Charles J. & George T. Gould) 198 Greenwich
 Gould M. & Son (Mitchell & Wm. B. Gould) 156 William
 Gould & Gellatly (John Gould & Francis Gellatly) 27 Wall
 Gould & Hall (John Gould & Everett Hall) 139 W. Wash. mkt
 Gourlay & Wagner (James Gourlay & John Wagner) 124 W. Wash. mkt
 Grady Patrick & James, 50 Cath. mkt
 Graeffe & Co. (D. H. Graeffe & J. O. Toussaint) 42 Exchange pl.
 Graff Henry & Son (George Graff) 64 Broad
 Grafton Mining Co. (James M. Mills, Pres. John Stanton Jr. Sec. & Treas. Capital, \$500,000; Par, \$25) 284 Pearl
 Graham John & Co. (George K. Ryan) 30 Barclay & 520 W. 35th
 Graham Brothers (Nicholas H. & Edward A. Graham) 12 Old st.
 Graham & Aitkin (Wm. Graham & James Aitkin) 20 Walker & 41 Catharine
 Graham & McGuirk (James Graham & James M. McGuirk) 321 Livingston
 Graham & Ross (Alice Graham & Jane Ross) 455 Grand
 Graham & Stafford (Thomas Graham & James Stafford) 27 Coenties st.
 Graham, Dorsett & Co. (John R. Graham, Robert Dorsett, John B. Wilson & Henry J. A. Nielsen) 176 Centre & 840 Frunt
 Graham, Nichols & Co. (James V. Graham, Leroy Nichols & Theodore E. Strong) 51 Exchange pl.
 Grain & Cahill (Gustavus Grain & Eugene C. Cahill) 985 B'way
 Granada Gold Co. of Colorado (L. L. Sturges, Pres.; John Stanton Jr. Sec. Capital, \$125,000; Par, \$2.50) 284 Pearl
 Grand Portage Copper Co. (Alexander H. Stihley, Pres.; Augustus S. Kellogg, Sec. Capital, \$200,000; Par \$25) 22 Pine
 Grant Wm. G. & Son (William G. Grant Jr.) First av. & E. 80th
 Grant J. & R. (James & Robert) 119 Christopher
 Grant & Boden (Alexander Grant & James Boden) 67 Eighth av.
 Grant & Mahon (George R. Grant & James Mahon) 185 Seventh av.
 Grant & Short (Donald Grant & James Short) E. 87th n First av.
 Grant & Son (Oliver De F. & James H. Grant) 63 Wall
 Grant, Goodwin & Co. (Isaac T. & Job P. Grant & John T. Goodwin) 31 Fulton
 Grashof & Healy (Maurice Grashof & Henry G. Healy) 19 Platt
 Gratz & Brancher (Jules Gratz & Theodore Brancher) 12 Union st.
 Graves Boonen & Co. (Edward Boonen Graves & Joseph W. Hartley) 112 Wall
 Graves Robert & Co. (Graves Power) 638 Pearl
 Graves H. M. & Co. (Henry M. Graves & Isaac M. Holly) 159 B'way
 Graves R. R. & Co. (Rufus R. & Erasmus A. & Arthur B. Graves) 74 Wall
 Graves & Pier (Wm. H. Graves & Wm. E. Pier) 276 Water
 Gray Gorham & Co. (Andrew J. Solis) 132 Pearl
 Gray John & William, 410 Madison
 Gray John & Green (Samuel W. Green—special partner, Richard Patrick; \$25,000; terminates 28th Feb. 1878) 16 Jacob
 Gray A. R. & Co. (Adam R. Gray, Jacob Shaver & Almon S. Carpenter) 108 Broad
 Gray J. & R. J. (John & Robert J.) 504 West
 Gray & Garvin (James Gray & Edwin L. Garvin) 54 Wall

Gray & Leonard (Daniel L. Gray & B. N. Leonard), 5 Coenties st.
 Gray & Potter (George F. Gray & Augustus W. Potter) 5 William
 Gresson John & Co. (David J. Ward & John Calhoun) 173 William
 Greeff & Co. (John P. & Ernest Greeff) 40 Barclay
 Green L. M. & M. R. (Lucy M. & Mary R.) 1 Fifth av.
 Green Brothers (David E. & Charles F. Green) 182 Pearl
 Green & Baker (John D. Green & John R. Baker) 107 South
 Green & Gilligan (John Green & James J. Gilligan) 359 Sixth av.
 Green & Sherman (John J. Green & John O. Sherman) 155 Chambers.
 Green & Vedder (Volney Green & Simon V. Vedder) 108 Front
 Green & Walling (William F. Green & Gilbert W. Walling) 95 Barclay
 Green & Wattles (Volney Green & Alden Wattles) 95 Wall
 Greene Randall H. & Son (Frank W. Greene) 94 Wall
 Greene J. W. & Co. (Joseph W. & James A. Greene & George W. Smith) 170 B'way
 Greene M. E. & Currie (Martin E. Greene & Richard P. Currie) 7 B'way
 Greene T. & J. (Thomas & James) 280 Pearl
 Greene & Gladding (William H. Greene & Thomas T. W. Gladding) 62 Cortlandt
 Greenfield Ernest (special partner, Max Bayer, \$10,000; terminates 1st April, 1885) 63 Barclay
 Greer, Turner & Co. (George & George B. Greer, & Daniel H. Turner) 152 Pearl & 118 King
 Gregg & Brother (Robert G. & John Gregg) 8 & 11 Bowery & 6 Division
 Gregory Gold Mining Co. of Colorado (A. W. Greenleaf, Pres.; T. Wildes, Sec.; Capital, \$1,000,000; Par, \$50) 17 William
 Gregory William A. & Son (Edwin A. Gregory) 486 Tenth
 Gregory J. C. & Brother (James C. & Silas Gregory) 184 W. 4th
 Gregory & Co. (refused) 609 B'way
 Gregory & Luyster (George G. Gregory & Cornelius W. Luyster) 132 E. 50th
 Grenell I. M. & Co. (Increase M. Grenell, George L. Shepard & John H. Koeller) 76 Bleecker
 Grenelle & Bibby (William H. Grenelle & Edward A. Bibby) 41 Pine
 Grannan & Goebagan (Philip Grannan & James Goebagan) 940 Third av. & Second av. & E. 54th
 Gray & Co. (dissolved) 485 B'way
 Grice & Long (Joseph & Samuel B. Grice & Robert M. Long) 182 B'way
 Grierson & Ecclesine (Samuel Grierson & Joseph B. Ecclesine) 15 Wall
 Griesman Brothers & Hoffman (Charles & Joseph Griesman & Isaac Hoffman) 18 Warren
 Griffen Thomas W. & Co. (Wyman R. Barrett & Gaston Wilbur) 88 Pearl
 Griffin & Co. (moved, no inf.) 660 Sixth av.
 Griffen & Congdon (John D. Griffen & Jesse H. Congdon) 55 Cortlandt
 Griffen & Titus (John R. Griffen & Stephen R. Titus) 9 Barclay
 Griffin Charles H. (special partner, George C. Lamb, \$7,000; terminates 1st Feb., 1885) 800 B'way
 Griffin Hermon & Sons (Edward P. & Charles F. Griffin) 54 Duane
 Griffin N. B. & Brothers (Norman B. Griffin, only) 258 Grand
 Griffin & Payne (Thomas J. Griffin & Frederick C. Payne) 151 Canal
 Griffin & Vantine (Gilbert Griffin & Martin L. Vantine) 290 Wash'n
 Griffling Brothers & Co. (Horace B. & John W. Griffling & Benjamin F. Wells Jr.) 60 Cortlandt
 Griffith G. W. & Co. (Griffith W. Griffith, William Miles & Sidney B. Wells) 27 Spruce
 Griffith & Byrne (Frederick W. Griffith & George P. Byrne) 300 B'way
 Griffith, Prentiss & McCombs (Charles Griffith, John Prentiss & Herkimer S. McCombs) 98 Reade
 Griffiths C. W. & Co. (Charles W. & Mary Griffiths) 79 White
 Griggs & McAleer (Isaac & Monroe Griggs & James McAleer) 278 Madison

Grill Daniel & Son (Daniel Grill Jr.) 88 Av. A
 Grinnell & Goddard (Brenton B. Grinnell & John M. Goddard) 17 Maiden la.
 Grinnell & Nevers (William F. Grinnell & Benjamin M. Nevers) 15 Broad
 Grinnell, Minturn & Co. (Robert B. & Robert H. Minturn Jr., Elias Wade Jr., John N. Ahman & John W. Minturn) 78 South
 Griswold Nathaniel L. & George (refused) 71 South
 Griswold A. W. & Dickinson (Almon W. Griswold, & William H. Dickinson) 62 Wall
 Griswold C. E. & Co. (Charles E. Griswold & Tel-emachus B. & Bernard C. Coffin) 169 Water
 Griswold & Shattuck (E. D. Griswold & Luther T. Shattuck) 54 Barclay
 Griswold, Coffin & Co. (Charles E. Griswold & Tel-emachus B. & Bernard C. Coffin) 169 Water
 Grodee H. & Co. (Hermine Grodee & Celina Fro-vost) 817 B'way
 Grodinski Brothers (Barnett & Moses J. Grodinski) 163 Pearl & 608 B'way
 Groesbeck David & Co. (Daniel Morell, Daniel D. Chamberlain & William W. Everett) 15 William
 Groesbeck & Co. (Jacob H. & William H. Groes-beeck) 80 Maiden la.
 Grogan & Carruthers (moved, no inf.) 888 Canal
 Grooby & Son (George & George E. Grooby) 208 W. Wash. mkt.
 Groom & Cauvet (Francis L. Groom & Louis A. Cauvet) 754 New
 Groom Brothers & Co. (Wallace P. & Elbert E. Groom & John W. Arnold) 350 Pearl & 1 Franklin sq.
 Gross & March (John L. Gross & John P. March) 59 Water
 Groez Michael & Son (Frederick H. Groez) 45 Greene
 Grover & Baker Sewing Machine Co. (Orlando B. Potter, Pres.; W. O. Grover, Treas.; further inf. refused) 495 B'way
 Grovesteen & Co. (James H. Grovesteen & William E. Beaman) 499 B'way
 Gruhn R. & Co. (Rudolph Gruhn & Dennis Solomon) 814 Catharine
 Grumbach & Marshall (John E. Grumbach & Herman A. F. Marshall) r 120 William
 Grumbacher S. & Co. (Simon Grumbacher & Thomas L. Robbins) 44 Dey
 Grund Frederick & Cerero (Raphael & Lewis Ce-rero) 118 Pearl
 Grund & Westervelt (in liquidation) 118 Pearl
 Grunewald J. & Brother (John & Theodore Grunewald) 27 Duane
 Grunow J. & W. (Jolius & William) 52 E. 30th
 Grupe & Kindt (William Grupe & Louis Kindt) 20 Sixth
 Gude A. & Brother (Augustus & Charles Gude) 425 Eighth av.
 Gude & Grau (Frederick Gude & William Grau) 280 First av.
 Gudewill & Mayer (George Gudewill & G. A. Mayer) 198 Water
 Guerber & Co. (Arnold S. & Adolphe L. Guerber & Edward Matile Jr.) 49 Pine
 Guerineau William S. & Co. (Jesse J. Davis) 212 Sixth
 Guernsey & Stephens (dissolved) 88 Jeff. mkt
 Guidet & Brown (dissolved) 8 Tryon row
 Guillaume, Fargis & Co. (dissolved) 86 Leonard
 Guille & Alles (Thomas Guille & Frederick M. Alles) 9 W. 27th
 Guillemaume & Korn (Lion & Charles M. Gut-lemaume, only) 78 Franklin
 Guinand & Goepfert (Charles A. Guinand & John Goepfert) 254 Water
 Guinzburg M. L. & Co. (Marcus L. Guinzburg & Solomon Wolf) 243 B'way
 Gulterman Brothers (Simon & Alexander Gulterman) 56 Reade
 Gunning William & Co. (Robert Gunning & John D. Darlington) 204 Centre
 Gunnison & Stewart (Walter D. Stewart, agent) 187 Duane
 Gunther C. G. & Sons (Christian G. & Charles God-frey & John Charles & William Henry & Francis Frederick Gunther) 46 Maiden la. & 87 Li-berty
 Gunz, Eechten & Stumpf (Francis A. Gunz, John P. Eechten & Francis C. Stumpf) 35 Beck-man

Gurley & Currie (George B. Gurley & Robert Currie) 23 Reade
 Gurney J. & Son (Jeremiah & Benjamin Gurney) 707 B'way
 Guth John & Brother (Jacob Guth) 157 Wash'n
 Guthrie Brothers (Leonval T. & Livingston M. & Joseph A. Guthrie) 71 Broad
 Guthrie & Co (John B. & Samuel Guthrie) 219 Front
 Gutierrez Alonzo & Co. (no Co.) 346 Water
 Gutta Percha Manuf. Co. (W. Lazell, Pres.; J. P. White, Treas.; Capital, \$75,000; Par, \$100) 153 B'way & 338 W. 25th
 Guttentag, Rosenbaum & Co. (Marx Guttentag & Lehman Rosenbaum, no Co.) 24 Dey
 Guttentag & Myers (Erhard Guttentag & Max Myers) 19 Ann
 Gutoff & Bieling (John Gutoff & Robert Bieling) 360 Broome
 Guy & Page (moved, no Inf) 753 Sixth av.
 Gwyer & Beyer (Charles H. Gwyer & Martin Beyer) 1 Cortlandt
 Gwynne & Day (John A. Gwynne & Henry Day) 21 Wall

H.

Haas & Brother (Henry & William Haas) 250 Second
 Haas & Lobbes (Henry Haas & Richard Lobbes) 196 Orchard
 Haber Isaac & Co. (Isaac Forchheimer & Simon Haber) 296 B'way
 Habicht C. E. & J. G. Holbrook (Claudius E. Habicht & John G. Holbrook) 70 Wall
 Hachmann & Hulle (John H. Hachmann & Henry Hulle) 423 West
 Hackes & Gutmann (Simon Hackes & Stinson Gutmann) 364 B'way
 Hadden James E. & Co. (Robert Bagge) 755 B'way
 Hadden & Co. (William A. & John A. Hadden & Francis Pott) 340 B'way
 Hadden & Gedney (John G. Hadden & Sylvanus Gedney) 133 Laurens
 Haddock A. & W. M. (Arthur H. M. & Washington M.) 572 Hudson
 Hadley & Wells (Amos K. Hadley, Wellington Wells & William E. Hadley) 1 Park pl.
 Haeger P. H. & Schlayer (Philip H. Haeger & John Schlayer) 129 Prince
 Haef S. S. & Co. (Stuart S. & Benjamin A. Haef) 123 Front
 Haeferty & McHugh (Catharine Haeferty & John McHugh) 69 Fulton
 Hagaman, Arnold & Co. (George C. Hagaman, Welcome V. R. & Alfred Arnold, Eli Martin & Julius A. Cander) 11 E. 53d
 Hagar & Co. (refused) 33 Gold
 Hageman & Vanvliet (Abiel Hageman & William H. Vanvliet) 66 Pearl
 Hagemeyer & Bruhn (Francis E. Hagemeyer & Julius W. Bruhn) 41 Beaver
 Hager & Co. (Frederick L. Hager & Henry Rehage) 56 West
 Haggerty Brothers (Bernard B. & Michael H. Haggerty) 10 Platt
 Haggerty, Allen & McDonald (Dennis Haggerty, Henry Allen & Henry McDonald) 254 Pearl
 Haggerty & Co. (William C. & Ogden Haggerty) 279 B'way
 Hahlo & Stieglitz (Herman Hahlo & Edward Stieglitz) 4 Murray
 Hahn Maria & E. Wassermann (dissolved) 29 Park
 Hahn & Erreger (Jacob Hahn & George Erreger) 66 Bowery
 Haldinger V. & H. Hohenhansen (dissolved) 16 Division
 Haight William H. & Co. (Uiram L. Haight) 621 W. 42d
 Haight Brothers (John M. & George W. Haight) 389 Bowery
 Haight & Calhoun (Gilbert L. Haight & Andrew M. Calhoun) 51 Exchange pl.
 Haight & Johnson (Charles Haight & George F. Johnson) 13 Water
 Haight, Halsey & Co. (John Halsey, only) 57 B'way
 Hainemann & Neubaum (Samuel Hainemann & Julius Neubaum) 85 Nassau, 271 W. 25th & 216 W. 27th

Haines Brothers (Napoleon J. & Francis W. Haines) 738 B'way & 362 Second av.
 Haines & Co. (A. W. Haines, no Co.) 267 B'way
 Haines & Pell (Benjamin Haines & Ogden P. Pell) 27 Cortlandt
 Hail John W. & Co. (William H. Banks) 68 Front
 Hail & Tallman (Seymour Hail & Stephen P. Tallman) 191 Chambers
 Hale Charles E. & Co. (Hayden W. Wheeler) 2 Maiden la.
 Hale L. H. & Co. (Luther H. & Holman J. Hale) 16 Beekman
 Hale & Co. (dissolved) 36 Crosby
 Haley D. & Co. (Dudley Haley & William C. Church) 11 Fulton mkt
 Haley & McClelland (John Haley & John McClelland) 1260 B'way
 Haley & Sayre (Jeremiah Haley & Albarnus L. Sayre) 212 Wash'n
 Half & Metzger (Leopold Half & Nathan Metzger) 652 G'wich & 60 W. Wash. pl.
 Hallday E. & Co. (Edward Hallday & Charles E. Carey) 24 William
 Hall Edward S. & Co. (Charles E. Hall) 34 Vesey
 Hall William & Son (James F. Hall) 543 B'way
 Hall D. C. & Co. (moved, no Inf) 65 William
 Hall D. K. & Ryon (Daniel K. Hall & John R. Ryon) 169 Chatham
 Hall J. & Co. (dissolved) 453 B'way
 Hall J. F. & Son (dissolved) 556 Fifth
 Hall S. E. & Co. (Sarah E. Hall & Daniel S. Bodel) 94 Duane
 Hall & Blauvelt (John C. Hall & Cornelius I. Blauvelt) 50 Cortlandt
 Hall & Jarvis (closed, no Inf) 142 Fulton
 Hall & Jelliffe (Erastus C. Hall & Taylor Jelliffe) 106 W. Wash. mkt
 Hall & Labagh (Thomas Hall & John Labagh) 5 Bedford
 Hall & Moore (Isaac Hall & Richard R. Moore) 256 South
 Hall & Ruckel (William H. Hall & John H. Ruckel) 218 G'wich
 Hall, Bradley & Co. (George C. & Addison B. Hall & Stephen E. Bradley) 115 Fulton & 278 Centre
 Hall, Cornish & Co. (Willard Hall, George Cornish & Washington D. Merritt) 256 South
 Hall, Dodd & Co. (John & David A. Hall, David C. Dodd Jr. & Daniel W. Baker) 132 B'way
 Hall, Elton & Co. (Almer Hall, Pres.; R. H. Cowles, Sec. Capital \$100,000; Par \$25) 36 Park row
 Hall, Southwick & Co. (William A. Hall, Hastings, N. Y., Henry C. Southwick, Adolphus F. Carter, Augustus Kirkham & Matthew Bunker, N. Y., & Jesse St. John, Orange, N. J.; special partner, Roswell S. Benedict, \$50,000; terminates 1st Jan., 1867) 334 B'way
 Hall's Samuel, Son & Co. (Charles Hall & James D. Vanvorhills) 129 W. 10th
 Halle S. E. & Co. (Samuel E. & Ferdinand E. Halle) 343 B'way
 Haller & Schmidt (A. Haller & F. C. Schmidt) 120 E. 53d
 Hallet J. G. & Son (Jacob G. & Frank G. Hallet) 17 Nassau
 Hallet S. J. & C. W. (Samuel J. & Charles W.) 134 Bowery
 Hallett & Co. (Granville G. Hallett, George Pennington & Asa Lathrop) 233 Water
 Hallgarten & Herzfeld (Lazarus Hallgarten, Joseph Herzfeld & William Rosenheim) 28 Broad
 Hallock & Bradford (Lewis Hallock & Francis S. Bradford) 103 Fourth av.
 Hallack & Byington (Elbert Hallock & Charles Edgar Byington) 435 Fourth av.
 Hallowell Brothers (Norwood P. & Richard P. Hallowell) 35 B'way
 Halsey William & Co. (Charles & John R. Halsey) 139 Water
 Halsey J. E. & Co. (James E. Halsey & Eugene Bissell) 55 Beekman & 85 Ann
 Halsey & Northum (Mary A. Halsey & Oscar P. Northum) 132 Reade
 Halstead & Chase (Robert Halstead & Leonard A. Chase) 365 Fourth av.
 Halsted, Chamberlain & Co. (Pearson S. Halsted, John C. Chamberlain & Ebenezer H. Fray) 16 Old st., 200 Forsyth & 135 Eldridge

Halsted & Stiles (William H. Stiles, Ezekiel S. & Gilbert C. Halsted, Sanford J. Stimson & Richard Areson:—special partner, Schureman Halsted, *Matamoras, N. Y.*, \$70,000; terminates 1st Dec., 1865) 55 Murray

Halsted, Haines & Co. (William M. Halsted, William A. Haines, John K. Myers & Charles F. Thomas) 874 B'way

Halsted's A. L. Son (Griffin B. Halsted) 25 Cliff

Hambell E. & C. Kraus (Ernest Hambell & Carl Kraus) 94 First av.

Hamburger I. & Co. (Isaac Hamburger & Moses Wallenstein) 55 Maiden la.

Hamil & Booth (Robert Hamil & James Booth) 54 Beado

Hamilton Manuf. Co. (John H. Bloodgood, Pres.; Francis W. Bloodgood, Sec. & Treas. Capital \$25,000; Par \$25) 78 Pearl

Hamilton Mining Co. (F. Heyne, Pres.; F. W. Open, Sec. & Treas. Capital \$500,000; Par \$25) 44 Exchange pl.

Hamilton Robert & Son (John Hamilton) 192 Fourth av.

Hamilton E. & Co. (Robert Hamilton & Thomas Walton) 54 Cortlandt

Hamilton W. C. & Co. (William C. Hamilton, James P. M. Steison & Erasmus Randall) 78 Cortlandt

Hamilton & Crooks (Mortimer W. Hamilton & Ramsay Crooks) 57 Front

Hamilton & Furey (John Hamilton & Martin Furey) 103 Ninth av.

Hamilton & Lockrow (Leonidas R. Hamilton & Vanburen Lockrow) 546 B'way

Hamlin, Green & Co. (Frederick V. Hamlin, David C. Green, John M. Hubbard & Charles E. McGinley) 89 Leonard

Hamm S. & Co. (Siegmund Hamm & Emil Spanler) 47 Warren

Hammerslough Brothers (Julius & Edward & Louis Hammerslough) 58 Leonard

Hammitt & Bond (Augustus J. Hammitt & Elmer M. Bond) 26 Water

Hammill & White (George C. Hammill & Charles D. White) 102 Wall

Hammond & Romalne (John A. Hammond & Charles N. Romalne) 1829 B'way

Hampshire & Baltimore Coal Co. (George Potts, Pres.; John G. Greenlees, Sec. Capital \$500,000; Par \$100) 111 B'way

Hanan, Richard & Co (James Hanan, James Richard & Henry E. Reddish) 30 Dey

Hand & Elsworth (Allen F. Hand & Eugene Elsworth) 164 William

Handy & Hoadley (Parker Handy & Russell H. Hoadley) 2 Hanover sq.

Handfield H. & Co. (Henry Handfield & Benjamin Westheimer) 399 Wash. mkt

Hanf Brothers (John B. & George & Gustavo Hanf) 697 B'way

Hanflin & Brosnan (John Hanflin & Jeremiah Brosnan) 82 Old st.

Hankins & Williams (Charles M. Hankins & David T. N. Williams) 69 Dey

Hankinson William H. & Co. (no Co.) 15 E. 27th

Hanks & Gwyer (Leslie C. Hanks & Robert C. Gwyer) 118 Water

Hanks & Setzer (Arthur T. Hanks & Jacob P. Setzer) 141 Water

Hansen H. J., Son & Martin (Hans J. & Nicholas L. Hansen & Charles H. Martin) 488 Cherry & 80 West

Hansen & Antoine (Lewis G. Hansen & Alphonse Antoine) 45 Exchange-pl.

Hanson & Blakeman (William H. Hanson & Francis H. Blakeman) 140 Varick

Haraux A. & Brother (dissolved) 227 Grand

Harbeck & Co. (John H. & William H. Harbeck) 129 Pearl

Harbecks & Halsey (Henry & John H. 1st, & John H. Harbeck jr. & William H. Halsey) 82 Beaver

Harburger J. & S. (Joseph & Simon) 282 Tenth

Hard Bradley E. & Co. (John F. Anderson jr.) 34 Beckman

Harding & Bassett (Abram S. Harding & Oscar M. Bassett) 366 B'way

Harding, Hammel & Co. (George S. & Lemuel Harding & Louis Hammel) 810 G'wich

Hartman & Osborn (Aaron Hartman & George L. Osborn) 182 Grand

Hardt & Co. (John H. & Richard Hardt, Rudolph Kessel & Frederick Vonbernuth) 30 Park pl.

Hardy F. & W. (Frank & William) 807 Grand

Hardy & Co. (Thomas & William Hardy) 445 Eighth av.

Hardy & Parker (William Hardy & Richard Parker) 91 Broad

Hargons & Co. (Louis E. Hargons jr. & Louis Leconteulx) 38 South

Harrison R. & G. (Richard M. & George D. L.) 71 Wall

Harrison & Waring (William B. Harrison & William H. Waring) 24 William

Harlem Gas Light Co. (B. Wakeman, Pres.; H. P. McGown, Sec. Capital, \$400,000; Par, \$50) 76 Nassau

Harlem & Co. (Isaac Harlem & Solomon Jacobs) 339 Pearl

Harlem & N. Y. Navigation Co (Henry P. McGown, Pres.; James N. Watson, Sec. Capital, \$60,000; Par, \$10) Third av. n E. 180th

Harlem & Spuyten Duyvil Navigation Co (Lewis G. Morris, Pres.; Gullen L. Dashwood, Sec. Capital, \$50,000; Par. \$50) Third av. n E. 180th

Harman H. & Brother (Henry & Andrew Harman) 200 Av. B

Harman William & Co. (no Co.) 18 Cliff

Harmer, Hays & Co. (Charles G. Harmer, John F. Hays & Henry Hannah) 72 Beekman

Harmony's P., Nephews & Co. (Miguel & Ramon Garcia, Andrew Leaman & Francisco Azoy) 89 B'way

Harms Henry & Co. (Herman Lohmeyer) 256 Wash'n

Harms & Wiechmann (Herman D. Harms & Ernest G. Wiechmann) 810 B'way

Harned & Urmy (C. A. Harned & A. V. Urmy) 128 Water

Harper & Co. (Andrew M. & James P. Harper) 92 Front

Harper & Brothers (James & John & Joseph W. & Fletcher Harper) 381 Pearl

Harral, Risley & Tompkins (James Harral, Hubbel W. Risley & Charles H. Tompkins) 141 Chambers

Harries & Puekhafer (William Harries & Claus Puekhafer) 171 Duane

Harriman & Jerome (Edward Harriman & Lawrence R. Jerome) 30 Exchange pl.

Harrington & Murray (John Harrington & Walter Murray) 89 First

Harrington & Stone (Moses Harrington & Lucien U. Stone) 741 B'way

Harriot Warren & Sons (Samuel W. & Frederick C. Harriot) 124 Charles

Harriot, Parker & Co. (Samuel J. & Joseph B. Harriot & Cortlandt L. Parker) 57 Exchange pl.

Harris Levy & Son (Levy Harris jr.) 101 Cedar

Harris H. & Co. (Herman Harris & Isaac Rubenstein) 218 B'way

Harris J. & Brother (Joseph & Philip Harris) 396 Water

Harris J. S. & J. (John S. & Jabez) 10 Pell

Harris W. C. & Co. (Walter C. & Albert W. Harris) 110 Liberty

Harris W. H. & Co. (William H. Harris & Alvah A. Stone) 114 Broad

Harris & Brother (William D. & Benjamin M. Harris) 49 John

Harris & Dayton (John Harris & William H. Dayton) 95 Wall & 23 Leonard

Harris & Ivers (James Harris & Alfred E. Ivers) 68 Liberty

Harris & Pond (Thomas B. Harris & Nathan G. Pond) 96 Pine

Harris & Rusak (Henry Harris & Benjamin Rusak) 188 B'way, 326 Grand, 228 Bowery & 231 Eighth av.

Harris & Sands (James Harris & David M. H. Sands) 210 Eighth av.

Harris & Smith (William Harris, & Henry Smith) ft Burling st.

Harris & Stack (dissolved) 59 Pearl

Harris & Stern (Aaron Harris & Silas Stern) 279 Hudson

Harrison Edward & Co. (Charles Taylor) 804 W. 42d

Harrison Thomas B. & Co. (refused) 447 Broome

Harrison E. C. & Son (dissolved) 91 Tenth

Harrison K. M. & Co. (Edwin M. & Daniel V. & Nathan Harrison) 297 Wash'n

Harrison L. F. & Co. (Lafayette F. Harrison, no Co.) 9 Irving pl.
 Harrison S. & Son (Samuel & Benjamin J. Harrison) 330 W. 24th
 Harrison & Brother (Thomas & George M. Harrison) 261 West
 Harrison & Bradford (George Harrison & George Bradford) 186 W. 87th
 Harrison & Gilloon (John J. Harrison & Andrew P. Gilloon) 70 Pike
 Harrison & Gunn (Benjamin E. Harrison & William A. Gunn) 230 Pearl
 Harsin G. & Co. (Gerard Harsin & George W. Francis) 2 Duane
 Hart Edward & Co. (Christopher Hart) 144 Pearl
 Hart Francis & Co. (Theodore L. Devinne) 63 Cortlandt
 Hart Lucius & Co. (Lucius Hart Jr. & Charles Fanning) 4 Burling st.
 Hart Samuel & Co. (Isaac Levy) 346 B'way
 Hart A. H. & Co. (Augustine H. Hart & Patrick Butler) White c Elm
 Hart H. & M. (Henry & Mitchell) 81 Chatham
 Hart Brothers (Henry B. & Samuel A. Hart & Andrew J. Guis) 803 Canal & 55 Lispenard
 Hart & Brother (Washington & Franklin Hart) 191 Chambers
 Hartfield & Cohn (David Hartfield & Max D. Cohn) 808 Bleecker
 Hartford Mining Co. (G. Church, Pres.; T. M. Tyng, Sec. Capital \$500,000; Par \$25) 61 Cedar
 Hartney & Dacy (John Hartney & James Dacy) 288 South
 Hartshorn Brothers (William S. & Edwin A. Hartshorn) 11 Lispenard
 Hartshorne James M. & Brother (Richard B. Hartshorne) 55 Exchange pl.
 Hartshorne & Brand (Richard Hartshorne & Alexander Brand) 146 Front & 191 W. 40th
 Hartwig & Schneider (William E. Hartwig & Charles Schneider) 178 Chambers
 Hartz & Gehrs (Daniel Hartz & John Gehrs) 201 Duane
 Hartzheim & Stevens (Peter Hartzheim & George Stevens) 116 Third av.
 Harvey & Co. (dissolved) 1287 B'way
 Harvey & Ford (Joseph Harvey & Edwin Ford) 147 Fulton
 Harwood T. F. & Co. (Theodore F. & Paul Harwood) 248 B'way
 Hasey & Vredenburg (Alonzo Hasey & Peter Vredenburg) 544 B'way
 Haseltine & Lasell (John M. Haseltine & Charles F. Lasell) 86 Day
 Haskell & Co. (refused) 28 Whitehall
 Haskins G. S. & Co. (George S. Haskins, Co. refused) 36 Beekman
 Haskins & Knowles (William H. Haskins & John Knowles) 272 Fourth av.
 Haslehurst & Smith (James & Joseph Haslehurst & Bryan H. Smith) 57 Worth
 Hasler & Held (Edward Hasler & Charles W. Held) 53 Bowery
 Hasseldick & Meyer (Herman Hasseldick & John D. Meyer) 199 Duane
 Hastings & Co. (Waltstill & George & John Hastings) 154 Front
 Hastings & Madden (Isaac Hastings & Nathan T. Madden) 256 Water
 Hastings & Potter (Edward A. Hastings & John A. Potter) 24 Church
 Hastings & Weed (Warren Hastings & William D. Weed) 51 Chambers & 29 Roade
 Haswell Brothers (Edmund H. & Charles H. Haswell Jr.) 100 West
 Hatch Charles H. & Co. (Henry J. Sweny) 6 College pl.
 Hatch A. L. & Co. (Almond L. & Francis L. Hatch) 394 G'wich
 Hatch & Co. (George W. Hatch, no Co.) 111 B'way
 Hatch & Hughes (Rufus Hatch & Thomas W. B. Hughes) 55 Exchange pl.
 Hatch & Russell (Harvey W. Hatch & Warren E. Russell) 14 Warren
 Hatcher & Dixon (Thomas Hatcher & Henry Dixon) 234 South
 Hatfield & Sons (Sampson & Charles W. & Albert S. Hatfield) 229 B'way
 Hathaway & Thompson (Frederick S. Hathaway & Charles F. Thompson) 309 Spring

Hatheway & Schlegel (James R. Hatheway & Franz Schlegel) 40 Walker
 Haubner & Co. (Frederick Haubner & Julius Beck) 7 844 Eighth av.
 Haubner & Heller (Charles Haubner & William Heller) 304 W. 36th
 Haughton & Reid (Samuel M. Haughton & James Reid) 477 W. 15th & 4 B'way
 Haughwout E. V. & Co. (Eder V. & Eder E. Haughwout, Francis B. Nicol & William Davidson) 490 B'way
 Hausberger D. & Co. (Doris Hausberger & Gustavus Zibell) 15 Av. B.
 Hauser & Spahn (moved, no Inf.) 129 E. 23d
 Hausmann, Aube & Co. (Solomon Hausmann, Edward Aube & George W. Dennis) 143 Centre
 Havemeyer John C. & Brother (Henry Havemeyer) 175 Pearl
 Havemeyers' & Elder (Frederick C. & Theodore A. Havemeyer & Joseph Lawrence Elder) 93 Wall
 Havens A. G. & Son (Albert G. & Jonathan N. Havens) ft E. 28th
 Haviland Henry (special partner, George P. Keesee; Cooperskoon, N. Y., \$90,000; terminates 1st May, 1896) 23 John
 Haviland Richard F. & Co. (Charles F. Haviland) 49 John
 Haviland Brothers & Co. (Robert B. & George Haviland, only) 47 John
 Haviland, Lindsay & Co. (John G. Haviland, William H. Lindsay, Henry A. Trenor & Augustus H. Mansfield) 80 Chambers
 Haviland, Merritt & Co. (Edwin Haviland, Edward Merritt & Arsene Blanchard) 509 B'way
 Hawes Willard & Co. (Charles E. Fleming, Augustus L. Rapp & John L. Daniels) 370 Wash'n
 Hawkes, Pratt & Co. (Charles K. Hawkes, Franklin J. Pratt & Otis R. Maynard) 68 Beekman
 Hawkins W. W. & Co. (Wm. W. Hawkins, George W. Whallon & Barnabas C. Brownell) 157 Chambers
 Hawkins & Co. (Charles H. Hawkins & James M. Turney) 241 Front
 Hawkins & Cothren (Dexter A. Hawkins & Nathaniel Cothren) 10 Wall
 Hawkins & Homan (Charles H. Hawkins & Daniel H. Homan) 92 E. 13th
 Hawkins & Pullman (William Hawkins & Thomas Pullman) 361 Pearl
 Hawkins & Tunnell (Alfred Hawkins & John V. Tunnell) 183 E. 23d
 Hawkins, Guthrey & Carroll (Joseph S. Hawkins, John G. Guthrey & Thomas Carroll) 104 Front
 Hawley H. B. & Co. (Henry B. Hawley & Henry L. Foote) 112 Fulton
 Hawley O. F. & Co. (Oscar F. Hawley, Christopher Corley, David A. Youngs & Wm. H. Wright) 123 Church, 40 Gold & ft. W. 12th
 Hawley Brothers (Amos P. & John G. Hawley) 102 Fulton
 Hawley & Glover (David Hawley & John H. Glover) 42 Pine
 Hawley & Howe (Thos. R. Hawley, Jonah Howe & Thomas Jones) 109 Broad
 Hawley, Smith & Carman (Jedediah R. Hawley, Robert E. Smith & Jarvis Carman) 34 Fulton mkt
 Hay Allan & Co. (Thomas Hay) ft. W. 33th, 33 Broad & 39 First av.
 Hay & Nearing (Lafayette D. Hay & Alfred N. Nearing) 197 Chambers
 Hayden & French (Luther Hayden & Edgar A. French) 108 South
 Hayden, Gere & Co. (Joel & Joel Hayden Jr. & Edward W. & Collins Gere) 34 Beekman
 Haydock & Stabler (Henry Haydock & Edward H. Stabler) 174 Pearl
 Hayes & Ackerman (James W. Hayes & Peter Ackerman) 73 Maiden la
 Hayes & Beebe (James E. Hayes & Ira L. Beebe) 134 Fulton
 Hayes & Kane (John Hayes & William J. Kane) 169 B'way
 Hayman & Co. (Charles Hayman & Meyer Israel) 210 E. 24th
 Hayman & Israel (Chas. Hayman & Meyer Israel) 214 E. 24th
 Hayne H. J. & Co. (Henry J. Hayne & John Q. Osborn) 143 Water

Haynes & Co. (dissolved) 125 Mercer
 Haynes & Spring (Cyrus Haynes & Marshall Spring) 113 W. Wash. mkt
 Hays Henry & Son (Henry Hays jr.) 649 B'way
 Hays John & Co. (George Tamlyn) 368 Hudson
 Hays A. M. & Co. (Alexander M. Hays & Hannah R. Masterson) 28 Maiden la.
 Hays Brothers (Benjamin E. & Jacob Hays) Second av. n. E. 43th
 Hays Brothers (dissolved) 521 Wash'n
 Hays & Tompkins (Jacob Hays & Minthorne Tompkins jr.) 65 Wall
 Hays, Johnson & Co. (Hugh M. Hays, Allen Johnson & William B. Barber) 2 South
 Hayt E. A. & Co. (Ezra A. Hayt, James Wilson & Francis D. Karr) 361 B'way
 Hayward & Briggs (Chas. E. Hayward & Jonathan A. Briggs) 180 B'way
 Hayward & Sager (William Hayward & Richard Sager) 49 First
 Hazard Powder Co. (A. G. Hazard, Pres.; G. Tuckerman, Sec. Capital \$825,000; Par \$100) 89 Wall
 Hazleton Brothers (Frederick & Henry & John E. Hazleton) 99 Prince, 119 Mercer & 149 Greene
 Headding & Armstrong (William Headding & Geo. W. Armstrong) Third av. n. E. 129th
 Headley William O. & Son (Albert O. Headley) 14 Day
 Heald & Miller (Jacob Heald & Theodore A. Miller; —special partners, Decatur H. Miller, \$15,000; & William & Howard Heald, Baltimore, Md. each \$7,500; terminates 15th March, 1867) 37 Broad
 Health F. & J. E. (dissolved) 124 Chambers
 Healy A. & Co. (Aaron Healy & Charles B. Platt) 5 Ferry
 Healy & Brooks (Edwin Healy & Thos. L. Brooks) 393 Bowers
 Healy & Costello (John Healy & James Costello) 9 Sixth
 Healy & Son (Thomas & Maurice M. Healy) 326 Pearl
 Heard Charles & Co. (Benjamin Clapp) 301 Grand
 Hearn James A. & Son (George A. Hearn jr.) 775 B'way
 Hearn & Coulter (James F. Hearn & John Coulter) 254 Wash'n
 Hearson John & Co. (John Kamena) 48 W. Houston & 221 Pearl
 Hebbard & Moore (Henry Hebbard & George E. Moore) 6 Howard
 Hebbard, Crocker & Willet (George R. Hebbard, Erastus R. Crocker & Benjamin G. Willet) 17 Fulton
 Hebert J. H. & H. B. (John H. & Henry B.) 81 Pearl
 Hecht Brothers (Bernard & David & Meyer Hecht) 405 B'way
 Hecht & Frank (Joseph Hecht & Henry Frank) 47 Willett
 Hecker & Brothier (John & George V. Hecker) 201 & 265 Cherry & 520 Water
 Heckscher Charles A. & Co. (Richard Heckscher) 45 South & Av. D c E. 14th
 Hedden J. T. & Sons (Joseph T. & Charles B. & Minard Hedden) 31 Jeff. mkt.
 Hedden S. O. & I. V. (Samuel O. & Isaac V.) 290 G'wich
 Hedenberg F. L. & Son (dissolved) 8 Bond
 Hedges & Morse (Charles Hedges & Hiram Morse) 130 Fulton
 Hedges & Powers (James E. Hedges & Stephen H. Powers) 27 Murray & 31 Warren
 Heerd Clement & Co. (Carl C. Kross) 93 Water
 Heffer M. E. & M. (refused) 31 W. 11th
 Hegeman & Co. (William Hegeman, Ray B. Easterbrooks & Henry King) 203, 399, 511 & 756 B'way, Fourth av. c. E. 17th & 76 Trinity pl.
 Heldenheimer L. & Co. (Louis Heldenheimer, Sigismund Meyerheim & Adolph Mack) 48 Warren
 Hellig Lewis & Co. (Sheldon B. Hamilton) 200 South
 Heinmann M. & J. (Matthias & Joseph) 46 Grand
 Heimerding M. H. & Co. (Moritz H. Heimerding & Henry Dirlacher) 162 B'way
 Heinemann S. & Co. (Simon Heinemann, no Co.) 263 B'way

Heinemann & Payson (Emil Heinemann & Francis Payson) 64 Pine
 Heinemann & Silbermann (Sarah Heinemann & Jacob Silbermann) 5 Park pl. & 421 W. 25th
 Heinrich & Sommer (John F. Heinrich & George Sommer) 317 G'wich
 Heins John J. & Co. (refused) 111 Elm
 Heins J. D. & H. (John D. & Henry) 107 Ninth av. 389 W. 30th & Eleventh av. c. W. 22d
 Heiser Henry A. & Sqn (Henry A. Heiser jr) 44 Pine
 Heiser D. & A. Beck (David Heiser & Adolph Beck) 100 Delancey
 Heissenbuttel J. D. & Co. (dissolved) 199 W. Wash. mkt
 Heller Simon & Co. (Nathan Hays, Phila.) 81 Chambers
 Heltkamp C. & Son (Charles & Louis Heltkamp) 56 Duane
 Heltmann & Wrede (Herman Heltmann & Henry Wrede) 559 Grand
 Helburn S. & Co. (Samuel & George Helburn) 59 Gold
 Held A. L. & Brother (Abraham L. & David Held) 196 Second
 Heller J. & Brothers (Jonas & Moses & Martin Heller) 22 Vesey
 Helmke & Gerken (Behrend Helmke & Henry Gerken) 76 Day
 Helms & Bruhns (Adam Helms & Matthias Bruhns) 116 First av.
 Hembury & Connor (James Hembury & James Connor) 174 South
 Heminway A. G. & Co. (Albert G. Heminway & John H. Jacquelin) 10 Wall
 Hemmenway & Beveridge (William T. Hemmenway & James Beveridge) ft Wall
 Hemming & Quackenbush (John Hemming & John E. Quackenbush) 225 Fulton
 Henderich & Maas (Frederick G. Henderich & Adolphus H. Maas) 436 Pearl
 Hendershott H. H. & Son (Hilton H. & Robert W. Hendershott) 19 Cath. mkt.
 Henderson & Co. (Archibald Henderson, no Co.) 360 Third av.
 Henderson & Co. (P. A. Henderson & John H. Lockwood) 195 B'way
 Henderson & Fotheringham (George Henderson & George Fotheringham) 230 W. 18th
 Henderson & Parker (Tome Henderson & Albert J. Parker) 391 Ninth av.
 Henderson, Woodruff & Co. (Alexander Henderson, Albert G. Woodruff & Daniel W. Meeker) 205 B'way
 Hendricks Brothers (Uriah & Montague M. & Joshua Hendricks) 77 Broad & 32 S. William
 Hendrickson John B. & Son (John H. Hendrickson) 153 E. 32d
 Hendrickson G. R. & Son (George R. & John B. Hendrickson) 212 Pearl & 152 W. 30th
 Heney & Lyons (Archibald T. Heney & William C. Lyons) 25 Centies st.
 Henke & Schrader (Frederick Henke & Henry L. Schrader) 176 Elizabeth
 Henkell & Eifert (Jacob Henkell & Frederick Eifert) 157 Goerck
 Henken & Fisher (Allrich Henken & Otto F. Fisher) 110 Murray
 Henle Brothers (Frederick & William C. Henle) 26 Maiden la.
 Henn & Gilbert (Peter Henn & Lewis D. & Frederick Gilbert) 261 Fulton mkt
 Hennequin H. & Co. (Henry & Leoa Hennequin, Duncan McDougall & August Perret) 343 B'way
 Hennessey & Vail (David Hennessey & William Vail) 64 University pl.
 Hennessey M. & Co. (moved, no inf) 549 Eighth av.
 Hennessey & Gibson (Dennis Hennessey & Peter Gibson) 90 E. 19th
 Henning Brothers (Amandus & Gustavus H. Henning) 87 Fulton
 Hennings & Gosling (George W. Hennings & Adolph Gosling) 76 Beaver
 Hennion & Onsted (David Hennion & George O. Onsted) 179 W. 10th
 Henriel H. & H. C. (Henry & Herman C.) 66 White
 Henry A. S. & Co. (foreign, Robert T. Downie, agent) 5 College pl.

- Henry E. W. & P. R. (Edward W. & Peter R.) 109 Reale
- Henry & Co. (Henry S. Henry, no Co.) 65 Watts
- Henry & Child (John Henry & Henry E. Child) 210 Wash'n
- Henry & Murphy (Edward Henry & Thomas Murphy) 473 Pearl
- Henry, Decordova & Co. (Henry S. Henry, Solomon Decordova & Isaac Hendricks) 61 Broad
- Henry, Smith & Townsend (In Liquidation, J. J. Henry, trustee) 118 Liberty
- Henshaw G. F. & Co. (Gilbert F. Henshaw, no Co.) 217 Fulton mkt
- Henshaw, Faulkner & Cushing (Frederick H. Henshaw, Charles S. Faulkner & Joshua M. Cushing) 202 B'way
- Hentz H. & Co. (Henry Hentz & Leonard Spangenberg jr) 5 Hanover
- Hentze & Matthes (Marcus Hentze & Frederick A. Matthee) 648 B'way
- Herbault & Debuchy (dissolved) 197 Church
- Herbell J. L. & Co. (John L. Herbell & Andrew Knauer) 245 Elizabeth & 68 Centre mkt
- Herbert D. & E. (Daniel & Elias) 149 E. 20th
- Herbert G. I. & H. L. (Gilbert I. & Henry L.) 822 Eighth av. & 68 Canal
- Herbert & Hunter (Wilbur F. Herbert & William R. Hunter) 74 Wall
- Herkennath & Lebrun (Leonard Herkenrath jr. & A. Lebrun) 115 Pearl
- Herkimer George & Co. (Edward P. Gilbert) 109 Broad
- Herman S. & Co. (Simon Herman & Henry Droher) 13 Bowery
- Hernance & Lockwood (Arthur Hernance & John S. Lockwood) 224 Centre
- Herrmann U. & Brother (Uriah & Nathan Hermann) 159 Pearl
- Hernon & Co. (Patrick Hernon, no Co.) 143 Wash. mkt
- Hernstein H. & Son (Herman & Albert L. Hernstein) 393 B'way
- Heroy, Struthers & Co. (James H. Heroy, Joseph Struthers & David J. Marrenner) 90 Beekman
- Herques & Co. (Robustiano & Anastasio Herques) 13 B'way
- Herrick Jacob H. & Co. (Adon Smith jr.) 10 South
- Herrick A. & Sons (Anson & Anson jr. & Carleton M. Herrick) 118 Nassau
- Herrick W. & C. K. (William & Charles K. & James K. Herrick) 75 John
- Herrick & Seymour (Elias J. Herrick & Henry Seymour) 29 Moore
- Herrick & Wakeman (Stephen D. Herrick & John & David Wakeman) 28 Water
- Herring & Co. (Silas C. Herring, John Farrel, Elijah T. Sherman & Allen N. Leet) 251 B'way & Ninth av. n W. 14th
- Herring & Floyd (Silas C. Herring & James R. Floyd) 742 G'wich
- Herrman H. & Co. (Henry Herrman & Jules Bueno de Mesquita) 198 Fulton & 110 Duane
- Herrman & Bloomingdale (Edward Herrman & Emanuel Bloomingdale) 98 William
- Herrmann & Lautenbach (Henry Herrmann & Simon Lautenbach) 312 B'way
- Hershfield L. & Co. (Lewis Hershfield, Nathan Zemansky & Isidor Rosenthal) 88 Chambers
- Hershfield & Finn (Aaron Hershfield & Morris Finn) 81 Chambers
- Hertter Brothers (Gustave & Christian Hertter) 547 B'way
- Herthal & Kranich (August Herthal & Julius Kranich) 1 Hague
- Herts Brothers (Charles A. & John Herts) 52 John
- Hertz H. & Brother (Henry & Jacob M. Hertz) 282 Second
- Hertz & Elsig (Bezalel Hertz & Gustav Elsig) 310 Second
- Herweg Charles J. & Son (Joseph Herweg) r 171 Suffolk
- Herzog & Kirstein (moved, no inf.) 311 Wash'n
- Herzig & Lambert (Albert Herzig & August Lambert) 535 B'way
- Herzog Abraham & Son (Samuel Herzog) 201 B'way
- Herzog M. & Co. (Max & Solomon Herzog & Samuel Wolf) 392 B'way
- Heslor J. H. & Co. (Jacob H. & Birney J. Heslor) 294 Wash'n
- Hess J. & Co. (Julius Hess, Co. refused) 13 Park pl.
- Hess & Co. (William Hess & Albert Wiggers) 60 Nassau
- Hesse Henry & Co. (Theodore Gpetze) 308 Grand
- Houser George L. & Co. (Henry Ahrens) 78 Water
- Housner Charles & Co. (James Breath) 97 Reade
- Houston, Hastings & Co. (Hamilton M. Houston & Charles C. Hastings, no Co.) 265 B'way
- Hewett H. B. & Co. (Henry B. Hewett, no Co.) 17 Moore
- Hewitt & Co. (William & Francis C. Hewitt & Charles L. Stone) 114 Front
- Hewitt & Baldwin (John Hewitt & Timothy Baldwin jr.) 2 Harrison
- Hewitt & Fancett (Isaac L. Hewitt, *Elynn, N. Y.*, & James Fancett, *Titusville, Pa.*; special partner, Jeremiah Milbank, \$15,000; terminates 16th Nov., 1866) 154 Water
- Hewlett & Torrance (James A. Hewlett & Henry Torrance) 52 Wall
- Hewlett & Windisch (Henry L. Hewlett & Frederick Windisch) 3 Vesey
- Hey & Huser (Peter D. Hey & John C. Huser) 194 Duane
- Heye Brothers (August W. Heye & Henry Palmer) 39 Broad
- Heyenga & Leser (William Heyenga & Charles Leser) 205 Centre
- Heyman E. & Co. (Ezekiel Heyman & Leonard Beekman) 374 Hudson
- Heyman & Lowenstein (Edward Heyman & Louis Lowenstein) 371 Fourth av & 547 Second av.
- Heymann & Soper (Simon Heymann & William R. Soper) 69 Broad
- Heyne F. W. & Brother (Frederick W. & John F. Heyne) 45 Beaver
- Hibbard Brothers (Silas M. & Richard & Elisha C. Hibbard) 21 Broad
- Hibbard & Cornell (Oliver S. Hibbard & Stephen Cornell) 458 Fourth av.
- Hickey Samuel C. (special partner, Albert B. Strange, *Hastings, N. Y.*, \$15,000; terminates 1st Feb., 1867) 291 B'way
- Hicks John J. & Co. (Frederick W. Bampton) 206 South & 401 Water
- Hicks & Co (refused) 480 B'way
- Hicks & Co (Samuel Hicks & Alfred W. Bartlett) 50 Exchange pl.
- Hicks & Bell (James H. Hicks & George Bell) 63 South
- Hicks & Hathaway (Harvey E. Hicks & Asa P. Hathaway) 103 Broad
- Hicks & Tomlinson (Charles P. Hicks & Edwin F. Tomlinson) 628 Fifth
- Higgins E. S. & Co (Elias S. & Nathaniel D. Higgins) 353 B'way & ft W. 43d
- Higgs & Tostevin (Charles E. Higgs & Alfred Tostevin) 50 Nassau
- Higham Brothers (George & James Higham) 5 Cortlandt
- Hildreth, Bacon & Hall (Augustus G. Hildreth, William Bacon & George T. Hall) 117 Front
- Hilger & Sons (foreign, Maurice Grashof, agent) 19 Platt
- Hilker & Krenenkamp (Edward Hilker & Henry Krenenkamp) 59 Robinson
- Hill Charles E. & Co. (Joshua Buffum) 173 Pearl & 184 Water
- Hill John M. & Co. (William Wilson) 129 Sixth av.
- Hill E. & S. (Elizabeth & Susan) 1296 Third av. & 277 Grand
- Hill H. & Sons (dissolved) 180 Ludlow
- Hill S. F. & Co. (dissolved) 97 Cliff
- Hill S. W. & Co. (Selah W. Hill & Stephen Kratzenburg) 381 W. Wash. mkt
- Hill & Bennett (George R. Hill & David A. Bennett) 70 Murray
- Hill & Chapman (Lavoisier Hill & Emma Chapman) 53 Pine
- Hill & Treharne (George Hill & Richard Treharne) 929 B'way & 813 Sixth av.
- Hill, Bennett & Co. (dissolved) 70 Murray
- Hiller & Co. (Michael L. Hiller, no Co.) 3 Chambers
- Hilliard P. C. & Co. (Pearl C. & David Hilliard) 84 Barclay
- Hillman G. W. & Co. (George W. & John S. Hillman) 108 Front
- Hillyer Virgil & Sons (William R. & Henry L. Hillyer) 248 Wash'n

Hillyer & Henry (William A. Hillyer & Alexander H. Henry) 74 Wall
 Hifton Mining Co. (T. F. Mason, Pres.; W. H. Smith, Sec. Capital \$500,000; Par \$25) 51 Exchange pl.
 Hinchman John J. & Co. (Frank Hinchman & John A. Tooker) 26 Vesey
 Hineck & Pupke (Christopher A. Hineck & Gerhard Pupke) 398 B'way
 Hinecke & Scheele (Julius Hinecke, Boston, Mass. & Frederick Scheele, N. Y.) 74 Division
 Hinnen George & Co. (Henry Semcken) 438 Cherry
 Hindaugh & Co. (William Hindaugh & Charles E. Brown) 1097 B'way
 Hindley R. & Brother (Ralph & William Hindley) 466 Third av.
 Hinman William K. & Co. (John W. Underhill) 169 South
 Hinman & Miller (John Hinman & John C. Miller) 3 South
 Hirschfeld & Lazarus (Sigismund Hirschfeld & Edward M. Lazarus) 73 Franklin
 Hirschfeld & Stern (Herman Hirschfeld & Herman Stern) 10 Park pl.
 Hirschhorn S. & Co. (Severin Hirschhorn & Albert Lippman) 140 Pearl
 Hirschkind & Adler (Emanuel Hirschkind & Lewis Adler) 145 Chambers
 Hirschler & Brown (Sigismund Hirschler & Moritz Brown) 38 Catharine
 Hirsh K. & H. Israel (Kaufman Hirsh & Hyman Israel) 124 Chambers
 Hirsch & Fuld (Jacob Hirsh & Seligman Fuld) 104 Duane
 Hirsh, Oppenheimer & Freund (Henry Hirsh, Seligman Oppenheimer & Max Freund) 14 Maiden la.
 Hitchcock D. R. & Son (Daniel R. & George H. Hitchcock) 6 Wall
 Hitchcock & Castle (Rufus E. Hitchcock & Samuel A. Castle) 90 Chambers
 Hitchcock, Darling & Co. (Hiram Hitchcock, Alfred B. Darling & Paron Stevens) 192 Fifth av.
 Hitchings & Co. (Anthony E. & Charles F. Hitchings & Thomas H. King) 243 Canal
 Hoag & Hampson (William H. Hoag & Edward P. Hampson) 96 Maiden la.
 Hoagland, Dubois & Magovern (Hudson Hoagland, Gilman B. Dubois & John P. Magovern) 40 Cortlandt
 Hobbs Charles & Son (Charles Hobbs jr.) 829 B'way
 Hobe C. F. & Son, (Charles F. & Charles J. Hobe) 494 B'way
 Hock & Cohn (Godfrey Hock & Adolph Cohn) 102 Nassau
 Hodges, Hersey & Co. (Henry Hodges, Jacob D. T. Hersey, Charles H. Merrick & Rufus F. Fay jr.) 341 B'way
 Hodgson Brothers (Thomas & Jacob Hodgson, N. Y. & Abraham Hodgson, Liverpool, Eng.) 7 Bowling gr.
 Hoe James C. & Co. (Alfred C. Hoe) Cortlandt al. n. Franklin, 8 Liberty pl. & 29 Gunsevoort
 Hoe E. & Co. (Richard M. & Peter E. & Robert Hoe, Stephen D. Tucker & William L. Colby) 31 Gold & 11 Sheriff
 Hoeft & Fisher (Frederick Hoeft & Charles J. Fisher) 175 South
 Hoeg & Leblige (Christian C. Hoeg & Charles Leblige) 126 Eldridge
 Hoeltje & Brandt (Gustav Hoeltje & August Brandt) 418 Ninth av.
 Hoelz A. & Brother (Anton & John Hoelz) 111 Leonard
 Hoffman Daniel & Co. (William Brinckerhoff) 354 B'way
 Hoffman G. & C. Schreiber (George Hoffman & Charles Schreiber) Eleventh av. n. W. 49th
 Hoffman Brothers (Samuel & Lazarus & Seligman Hoffman) 77 Warren
 Hoffman & Co. (Arthur G. Hoffman & Charles Stuart) 24 Whitehall
 Hoffman & Curtiss (George Hoffman & Abijah Curtiss) 104 Wall & 366 Wash'n
 Hoffman & Fersch (George A. Hoffman & Casper Fersch) 148 Chatham
 Hoffman & Pirsson (Edward Hoffman & John W. Pirsson) 11 Wall
 Hoffman & Stevens (Lindley M. Hoffman & John H. & Horatio Stevens) 1 State

Hoffman & Stuehler (Theodore Hoffman & Joseph Stuehler) 73 Barrow
 Hoffman's L. M. Son & Co. (William O. Hoffman & John L. Rutgers) 111 Pearl
 Hoffmann Joseph & Son (Louis Hoffmann) 238 E. Houston
 Hoffmann & Fanning (Francis Hoffmann & Matthew Fanning) 338 Ninth
 Hoffstaetter & Schaefer (Ernst Hoffstaetter & John C. Schaefer) 470 Sixth av.
 Hogan & Rouse (Timothy Hogan & Martin Rouse) 42 Water
 Hoge William & Co. (no Co.) 40 Wall
 Hogg & Squires (Gavin Hogg & John A. Squires) 232 Lewis
 Hohn & Rodenberg (Henry Hohn & William Rodenberg) 12 Spring
 Hojer & Graham (George W. Hojer & Gilbert Graham) 97 Duane
 Holcomb J. H. & Co. (James H. Holcomb, Co. refused) 7 State
 Holcomb & Nevius (William Holcomb & Isaac Nevius) 90 Barclay
 Holcomb & Shepherd (Robert E. Holcomb & Chas. Shepherd) 223 W. Wash. mkt
 Holdane & Co. (James H. Holdane, no Co.) 83 Wash'n
 Holden H. & G. (dissolved) 103 E. 39d
 Holden Edward J. & Co. (Bertrand Clover) 4 Liberty
 Holden & Hopkins (James C. Holden & Edward F. Hopkins) 11 Cliff
 Holder C. & G. (Charles & George) 111 Walker
 Hollacher Brothers (Michael & Matthias Hollacher) 213 William & 10 N. William
 Holland William P. & Son (William E. Holland) 110 Pearl
 Hollander H. & Co. (Herman Hollander, no Co.) 51 Cortlandt
 Hollander & Co. (Aladar Hollander, Co. refused) 43 Third av.
 Hollingsworth & Leeds (John H. Hollingsworth & Edward F. Leeds) 303 B'way
 Hollister D. M. & Co. (David M. Hollister & Henry M. Swift) 147 Duane
 Holly Brothers (Augustus F. & Frederick A. Holly) 30 Pine
 Holly Smith & Carman (Jeremiah R. Holly, Robert E. Smith & Jarvis Carman) 15 Fulton mkt
 Holman & Crozier (Joseph W. Holman & Hiram P. Crozier) 200 B'way
 Holmboe & Balchen (Andreas B. Holmboe & George Balchen) 72 Beaver
 Holme & Bowman (William Holme & James Bowman) 106 Charles & 135 W. 10th
 Holmes John & Co. (Teneyck Sutphen) 30 Whitehall
 Holmes Madison & Sons (William A. & Eldad Holmes) 224 Front
 Holmes & Co. (Samuel & Samuel H. Holmes & Lewis D. Jackson) 771 B'way
 Holmes & Hatfield (Franklin Holmes & Stephen E. Hatfield) 180 Maiden la.
 Holmes & Kenyon (John H. Holmes & James S. Kenyon) 290 B'way
 Holmes & McKeag (Robert D. Holmes & William McKeag) 7 Chambers
 Holmes & Wood (William J. Holmes & Daniel M. Wood) ft E. 34th & ft. Broome
 Holmes, Goodwin & Co. (Philip B. Holmes & James P. Goodwin no Co.) 114 Rivington
 Holmes, Booth & Haydens (Israel Holmes, Pres.; John C. Booth, Sec. Capital, \$380,000; Par, \$25) 49 Chambers & 21 Reade
 Holske & Kneeland (Sarah Holske & William C. Kneeland) 100 Walker
 Holt Charles & Son (Charles J. Holt) 25 William
 Holt P. & Sons (Perley & Alfred L. & Charles L. Holt) 183 Front
 Holt & Co. (Robert S. Holt, Stephen G. Searls & Stephen O. Ryder) 57 Water
 Holton & Kruse (Francis Holton & Francis Kruse) 47 West
 Holyoke & Murray (George E. Holyoke & James Murray) 47 South
 Holyoke & Rogers (George O. Holyoke & Henry B. Rogers jr.) 162 Water
 Holzderber P. J. & Brother (Philip J. & John P. Holzderber) 703 Greenwich

Holinger & Bruckheimer (Julius Holinger & Joseph Bruckheimer) 119 Chambers
 Homan & Ray (Richard S. Homan & Francis A. Ray) 219 West
 Honigman & Negbauer (Isidor Honigman & Julius Negbauer) 414 B'way
 Hood James & Co. (Edward G. Vail) 34 Gold
 Hook Benjamin & Son (Nathaniel Hook) 1 Fulton mkt
 Hooley Abraham & Co. (Abraham Gieve) 35 Murray & 60 Church
 Hooper John & Co. (George W. Wayre) 41 Park row
 Hooper & Bartlett (Charles T. Hooper & Robert Bartlett) 153 William
 Hooper & Hudson (John C. Hooper & Thomas T. Hudson) 19 Essex mkt
 Hoose Frederick & Co. (Frederick Hoose Jr) 74 Beado
 Hooyer, Calhoun & Co. (Joseph B. Hooyer, Edward S. Calhoun & Adrian Hegeman Jr.:—special partner, Philo C. Calhoun, *Bridgeport*, Conn. \$50,000; terminates 31st Dec. 1868) 363 B'way
 Hope Copper Mining Co. (B. H. Rickard, Pres.; John W. Davis, Sec. Capital, \$300,000; Par, \$25) 19 Nassau
 Hope Gold Mining Co. (John Evans, Pres.; W. E. Lawton, Treas.; J. P. Davies, Sec. Capital, \$2,000,000; Par, \$25) 81 John
 Hope A. S. & Co. (Anthony S. Hope & William Runk) 276 G'wich
 Hopfenack Brothers (Henry & William Hopfenack) 68 Cedar
 Hopke & Pope (John D. Hopke & John Pope) 70 Vesey
 Hopkins E. A. & S. W. (Edwin A. & Sidney W.) 70 Beaver
 Hopkins H. & J. (Henry & James) 140 Beado
 Hopkins Brothers (Edward D. & Evan H. Hopkins) 26 Water
 Hopkins & Moore (Joseph B. Hopkins & Thomas F. Moore) 123 Spring
 Hopkins J. F. & Co. (John F. & George C. Hopkins) 197 B'way
 Hopp F. & George Reisenweber (Ferdinand Hopp) 482 Second av.
 Hoppe & Co. (dissolved) Robinson & West
 Hopping A. D. & Wilson (Aaron D. Hopping & David H. Wilson) 214 Wash'n
 Hopping S. W. & Co. (Samuel W. Hopping & Theodore M. Ely) 73 Nassau
 Hoppeck & Greenwood (Howell Hoppeck & Richard B. Greenwood) 65 Day
 Hoppeck, Glenn & Co. (Moses A. Hoppeck, James K. Glenn, Augustus A. Counstock & George E. Dodge) 18 Vesey
 Horlor & Vansann (Henry P. Horlor & Peter D. Vansann) 71 Nassau
 Horner James & Co. (James Ludlam) 28 Cliff
 Horntal & Whitehead (Marx Horntal & Meyer Whitehead) 19 Day
 Horsey's Joseph, Son (Samuel F. Horsey) 84 Maiden la.
 Horstmann Brothers & Allen (Sigismund & William J. Horstmann & Henry V. Allen) 8 Maiden la.
 Horton & Arnold (William Horton & Samuel B. Arnold) 191 Lewis
 Horton & Lewis (Alexander H. Horton & Asahel Lewis) 353 West
 Hosford & Ketcham (Frederick J. & James S. & Henry Hosford & Charles F. Ketcham) 57 William
 Hoskins G. W. & Co. (George W. Hoskins, James H. Fancher & Edward Glion) 296 Wash'n
 Hoskins & Fancher (George W. Hoskins & James H. Fancher) 33 Clinton mkt
 Hostetter & Smith (David Hostetter & George W. Smith) 59 Cedar
 Hotelling Samuel & Co. (James D. Viall) 81 Pearl
 Hotchkiss' Sons (Berkeley B. & Charles A. Hotchkiss) 92 Beekman
 Hotchkiss & Satterlee (Edwin O. Hotchkiss & Charles E. Satterlee) 259 Pearl
 Hotchkiss & Stannard (Russell Hotchkiss & Smith D. Stannard) 97 Wall
 Hotchkiss, Fenner & Bennett (dissolved) 40 Vesey
 Hotopp William & Co. (Henry Hotopp) 462 Canal

Houchin T. W. & Co. (Thomas W. Houchin & Elijah W. Peckham) 279 Pearl
 Houghtaling & Bechtold (Daniel Houghtaling & John B. Bechtold) 214 Wash'n
 Houghton J. W. & Brother (Joseph W. & Francis W. Houghton) 94 Mulberry
 Houldsworth James & Co. (foreign, Robert Nicol, agent) 10 Warren
 Housman S. & Co. (Stigmund Housman & Isaac Seelgmann) 257 B'way
 Housman William H. & Co. (dissolved) Pier 48 N. R.
 Houston & Steink (Thomas Houston & Frederick Steink) 391 Eighth av.
 Howard B. & H. D. (Benoni & Henry D.) 15 Platt & 337 W. 43d
 Howard & Morse (John W. Howard & David E. Morse) 63 Fulton
 Howard, Key & Slade (Claude A. S. Howard, Edward Key & Charles C. & Calvin Slade) 93 Wall
 Howard, Sanger & Co. (Samuel E. Howard, Henry Sanger, Cyrus Butler, Michael Snow, Joseph B. Brush & Richard Butler) 107 Chambers & 91 Beado
 Howe Patent Horse Shoe Co. (H. W. Gates, agent), 191 B'way
 Howe Tyler & Co. (Otis Howe) 178 Canal
 Howe J. C. & Son (Joseph C. & Charles H. Howe) 115 Sixth av.
 Howe J. C. & Co. (Jabez C. Howe, George O. Howe, Samuel R. Payson, Charles H. Dalton, John B. Hutchinson, Jacob Wendell Jr. & Charles Richardson) 57 Worth
 Howe & Bonvier (Lindsay I. Howe & John V. Bouvier) 194 B'way
 Howe & Ferry (Timothy A. Howe & John Milton Ferry) 76 Bowery
 Howe & Wells (Samuel S. Howe & George A. Wells) 115 Wall
 Howe & Whitmore (William F. Howe & John H. Whitmore) 89 Centre
 Howell B. H. & Son (Benjamin H. & Thomas A. Howell) 242 Front
 Howell C. J. (Charles J. & William P. Howell) 206 Front
 Howell M. A. & Co. (Martin A. Jr. & John Russell Howell) 24 Cortlandt
 Howell W. E. & Co. (William E. Howell & Alcides O. Dalton) 167 Front
 Howell & King (dissolved) 48 Park pl.
 Howell & Beckwell (Josiah P. Howell & George W. Rockwell) 238 Front
 Howell, Barr & Co. (Thompson Reynolds, Charles & William H. Howell, Benjamin Belf & Thomas T. Barr) 97 Water
 Howell, Martin & Co. (Lewis T. Howell, Miles R. Martin & Henry Richmond) 111 B'way
 Howell, Foster & Wilson (Henry B. Howell, Joseph Foster & John H. Wilson) 10 Warren
 Howes & Macy (Reuben W. Howes & Charles A. Macy) 30 Wall
 Howes, Hyatt & Co. (Reuben W. Howes, Stephen Hyatt, Leander W. Townsend, Azariah Carpenter & Darwin A. Smith) 12 College pl.
 Howland F. & H. (Francis & Horace) 80 Wall
 Howland & Aspinwall (Gardiner G. & Meredith Howland & Lloyd Aspinwall) 54 South
 Howland & Frothingham (William Howland & James H. Frothingham) 106 Wall
 Howlett Brothers (Edwin J. & Henry J. Howlett) 167 William
 Howser J. C. & Son (John C. & John B. Howser) 223 Sixth av. & 347 Canal
 Hoym & Hamann (Otto Hoym & Edward Hamann) 45 Bowery
 Hoyt Jesse & Co. (Alfred M. Hoyt) 19 South
 Hoyt Thomas & Co. (John B. Barker & John F. Flagg) 404 Pearl & 10 New Bowery
 Hoyt G. P. B. & Son (Gabriel P. B. & David Hoyt) 280 Cherry
 Hoyt N. W. & Co. (dissolved) 157 Beado
 Hoyt O. & Co. (Oscar & Stephen M. Hoyt) 221 Sixth av.
 Hoyt S. & A. (Susan & Anna) 19 Spruce
 Hoyt S. W. & J. I. (Salmon W. & Joel I.) 187 Beado
 Hoyt Brothers (Joseph B. & William & Oliver Hoyt) 210 Eldridge & 25 Spruce
 Hoyt & Blanchard (Reuben Hoyt & Sidney H. Blanchard) 215 Fulton

- Hoyt & Flanders (Joseph A. Hoyt & Frederick W. Flanders) 19 Broad & 57 Exchange pl.
- Hoyt, Badger & Dillon (Seymour Hoyt, James M. Badger & Joseph J. Dillon) 266 Pearl & 85 Fulton
- Hoyt, Sprague & Co. (Edwin Hoyt, William & Amasa Sprague, Nehemiah Knight & William B. Greene) 56 Park pl. & 51 Barclay
- Hubbard J. W. & Co. (John W. & William Hubbard) 114 South
- Hubbard, Palmer & Co. (William H. Hubbard, only) 19 Broad
- Hubbel George C. & Co. (Charles C. Hubbel) 57 Hudson
- Hubbell, Yale & Macfarlane (Gaylord B. Hubbell, Perrine Yale & John M. Macfarlane) 40 Warren
- Hubbs & Yates (William N. Hubbs & Joseph M. Yates) 36 Beekman
- Huesmann & Co. (Louis & Bernard H. Huesmann & Henry Kroehl) 14 Platt
- Huested & Buel (Jeremiah Huested jr. & John A. Buel) 111 Water
- Hughes Henry & Son (Robert F. Hughes) 72 1/2 Wash'n
- Hughes James & Brother (Peter Hughes) 135 Av. D. & 240 Stanton
- Hughes William & Brother (Henry Hughes) 26 New Bowery
- Hughes William H. & Co. (John B. Page) 10 W. Wash. mkt
- Hughes M. & Co. (Michael & John Hughes) 76 Division
- Hughes & Sons (William & John E. & William Hughes jr.) 319 Seventh av.
- Hughes & Crehange (Pascal S. Hughes & Abraham Crehange) 341 B'way
- Hughes & Diamond (dissolved) 424 Tenth
- Hughes & McKenna (Ellen Hughes & Rose McKenna) 1249 B'way
- Hughes & Post (James Hughes & Stephen & Jacob A. Post) 2 Doyers
- Hughson & Webber (Frederick Hughson & John Webber) 233 Grand
- Hulbert H. C. & M. (Henry C. & Milan) 13 Beekman
- Hulett & Patterson (George C. Hulett & Charles Patterson) 299 W. 4th
- Hull I. P. & Co. (Isaac P. & Denney Hull jr.) 553 B'way
- Hull O. & Co. (Oliver Hull & James M. Allen) 278 Pearl
- Hull & Co. (Henry I. Hull, Frank A. Gale & Elias T. Day) 2 Ferry
- Hull & Son (dissolved) 391 Hudson
- Hull, Conable & Arnold (Solomon L. Hull, Samuel C. Conable & John H. V. Arnold) 18 Wall
- Hull's J. C. Son (Charles W. Hull) 32 Park row, 155 Elizabeth & 105 Cliff
- Humboldt Petroleum Works (Louis Ludovici, Pres.; Louis Ludovici jr. Sec. Capital, \$250,000; Par. \$500) 82 Wall.
- Hume A. W. & T. (Alexander W. & Thomas) 82 Sixth av.
- Humphrey J. A. & Brother (Jeffrey A. & William M. Humphrey) 92 Chambers
- Humphrey J. C. & Co. (moved, no inf.) 54 Reade
- Humphrey & Co. (James Humphrey & Francis M. Eibly) 56 Greenwich & 371 Wash'n
- Humphrys & Budd (Richard Humphrys & Charles Budd) 224 Grand
- Hungerbuhler & Linherr (Arnold Hungerbuhler & John A. Linherr) 691 B'way
- Hunt Edwin & Son (William Elwell, agent) 11 Gold
- Hunt William S. & Son (Ferdinand W. Hunt) 220 W. 21st
- Hunt J. C. & Co. (Josiah C. Hunt & Jacob R. Schenck) 274 W. Wash. mkt
- Hunt & Dusenbury (James Hunt & Charles K. Dusenbury) 4 Astor h. & 14 Frankfort
- Hunt & Faucher (dissolved) 170 Bleecker
- Hunt & Owen (George Hunt & Ezekiel Owen) 5 Maiden la.
- Hunt & Vanhoesen (Luten K. Hunt & Benjamin Vanhoesen) 52 E. 28th
- Hunt, Tillinghast & Co. (Seth B. Hunt, Philip Tillinghast & William A. Stephens) 70 Reade & 112 Duane
- Hunt, Ashley & Ogden (Charles H. Hunt, Lucien S. Ashley & Dayton Ogden) 37 Wall
- Hunt, Vankleeck & Mortimer (Harrison D. Hunt, Elbert H. Vankleeck & Clarence A. Mortimer) 4 College pl.
- Hunter George A. & Co. (Charles E. Hunter & William L. Robinson) 290 Bowery
- Hunter James & Co. (James L. Overton) 174 Front
- Hunter R. & J. (Robert & James) 532 B'way
- Hunter E. H. & Co. (Robert H. Hunter & Amedee Foignot) 124 Front
- Hunter W. B. & Co. (William B. Hunter & William McGregor) 108 Water
- Hunter, Adams & Co. (Joel D. Hunter, Coe Adams & Hector Armstrong) 164 Chambers
- Hunter, Keller & Co. (Jacob F. Hunter & Peter P. Keller, no Co.) 144 Centre
- Hunting & Earle (James H. Hunting & Ralph D. Earle) 15 John
- Hunting Brothers (Jonathan G. & Henry H. Hunting) 363 Canal
- Huot Theodore & Co. (dissolved) 87 Eldridge
- Huot Brothers (Petrus & Fleury Huot) 421 W. 44th
- Hurd & Houghton (Melancthon M. Hurd & Henry O. Houghton) 401 B'way
- Harbutt E. D. & Co. (Elisha D. & Edwin H. & Peter H. & John D. Harbutt) 85 South
- Hursh & Struble (George Hursh & Jacob Struble) 171 West
- Hurst & Treanor (George Hurst & Patrick Treanor) 325 W. 25th
- Hurter P. & Co. (Peter Hurter & Ferdinand de la Haye) 100 Nassau
- Hurxthal & Barnum (Lewis Hurxthal & Charles Barnum) 20 Murray & 23 Park pl.
- Huss & Brother (Charles & Henry Huss) 244 Wash'n
- Hussey E. A. & Co. (Erwin A. Hussey, Henry W. Ladd & Jacob A. Cobb) 115 Pearl
- Husson & Drew (Thomas T. Husson & Barnet J. Drew) 290 Front
- Hustace J. & D. (John & David) 93 Murray
- Husted & Brownson (dissolved) 86 Warren
- Hutaf & Grefe (Dederick W. Hutaf & Peter W. Grefe) 226 Fulton
- Hutchings & Hillyer (Jacob S. Hutchings & Edwin Hillyer) 51 Cedar
- Hutchings & Son (John & Edmund J. Hutchings) 3 Second
- Hutchinson S. & Co. (Samuel & Josiah R. Hutchinson, Jeremiah Reeve & Charles J. Howell) 40 Park pl. & 35 Barclay
- Hutchinson & Co. (Cyrus & William Hutchinson) Pier 23 E. R.
- Hutchinson & Barr (John Hutchinson & William Barr) 55 Cliff
- Hutchinson & Honeywell (Robert G. Hutchinson & Charles R. Honeywell) 104 William
- Hutchinson, Taylor & Co. (George D. Hutchinson, William W. Taylor & Joshua C. Norton) 156 W. Wash. mkt
- Hutchison John & Co. (Conrad C. Stutts) 62 Vesey
- Hutton R. B. & Co. (Richard B. & William Hutton) 69 W. Wash. mkt
- Hyams S. & Son (Samuel & William Hyams) 235 First av.
- Hyams & Crow (Joel E. Hyams & Henry Crow) 59 Walker
- Hyatt & Gildersleeve (Ferdinand Hyatt & Phineas Gildersleeve) 460 E. Houston
- Hyatt & Mount (Edgar Hyatt & Matthias B. Mount) 124 Warren
- Hyatt, Clark & Co. (Alpheus & Edward Hyatt & Stephen S. Clark) 140 Liberty
- Hyde Isaac jr. & Son (Edmund B. Hyde) 33 Ferry
- Hyde & Conklin (Daniel C. Hyde & John H. Conklin) 143 Water & 400 W. 15th
- Hyde & Jannoy (Albert W. Hyde & James Lozier Jannoy) 83 Beaver
- Hyde, Coe & McCollum (Jabez B. Hyde, Luke C. Coe & Alexander McCollum) 327 B'way
- Hyde's John E. Sons (William H. & John J. Hyde) 22 Maiden la.
- Hynes, Brother & Co. (Isidore & Julius Hynes & Abraham Cohen) 6 Barclay & 160 Chatham
- Idaho Gold Mining Co. (Alexander Knox, Pres.; R. C. Overton, Sec. Capital \$100,000; Par. \$1.) 5 Pine
- Ihne & Son (John & John Ihne jr.) 79 Third av.

Ifiges J. & F. Sauter (John Ifiges & Frederick Sauter)
 15 Frankfort
 Isley F. I. & Co. (Ferdinand I. Isley, no Co.) 430
 Broome
 Immen J. H. & Son (John H. & Edward C. Immen)
 199 Prince
 India Rubber Comb Co. (Conrad Poppenhusen,
 Pres.; H. A. Lackmann, Sec. Capital, \$300,
 000; Par. \$3,000) 44 Cliff
 Indiana Copper Co. (L. L. Sturges, Pres.; James M.
 Mills, Treas. Capital, \$500,000; Par. \$25) 234
 Pearl
 Ingersoll & Glenney (David B. Ingersoll & William
 P. Glenney) 685 B'way
 Ingersoll, Watson & Co. (Lorin Ingersoll, William
 W. Watson & William Force) 71 Bowery & 49
 Chrystie
 Inglee & Hall (Lewis Inglee & William H. Hall) 137
 W. Wash. mkt
 Ingoldsby, Halsted & Co. (dissolved) 46 Warren
 Ingraham & Co. (Sidney P. Ingraham jr. & Henry
 R. Morgan) 24 B'way
 Ingram J. & Son (James & Arthur Ingram) 334
 Fourth av.
 International Coal Co. (W. K. Strong, Pres.; S. O.
 Howe, Sec. Capital, \$1,000,000; Par. \$50) 35
 Pine
 International Gold Amalgamating Co. (William A.
 Cobb, Pres.; Samuel Cooper, Sec. & Treas.
 Capital, \$500,000; Par. \$5) 137 B'way
 Ireland J. Edward & Co. (J. E. Ireland & Henry L.
 Colheal) 1 Tryon row
 Ireland & Page (William A. Ireland & William O.
 Page) 683 B'way
 Ireland's John, Sons (Alfred W. H. & John H. Ire-
 land) 60 Lispenard
 Iron Railway Co. (Swain Winkley, Pres.; W. Lock-
 wood, Treas.; W. Williams, Sec. Capital,
 \$1,000,000; Par. \$100) 24 Pine
 Irvin Richard & Co. (Alexander P. & Richard Ir-
 vin jr., Alexander M. Proudft & Jacob S.
 Wetmore) 54 Exchange pl.
 Irvine K. L. & M. E. (Catharine L. & Margaret E.)
 946 B'way
 Irving & Co. (Hannah Irving, Co. refused) 15
 Tomp. mkt
 Irving & Willey (Edgar Irving & George P. Willey)
 341 Pine
 Irwin's Thomas, Sons (William J. & Thomas G. &
 Henry Irwin) 19 Broad
 Isaacs Harbor Gold Co. of Nova Scotia (Andrew
 Wesson, Pres.; William E. Shirely, Sec. Cap-
 ital, \$300,000; Par. \$5) 137 B'way
 Isaacs A. & R. (Abraham & Baron) 1 Whitehall
 Isaacs J. & H. (John & Henry) 212 Third av.
 Isaacs S. M. & Son (Samuel M. & Myer S. Isaacs)
 119 W. Houston
 Iselin John A. & Co. (George A. Soper & Samuel
 F. Lockwood) 32 Wall
 Iselin A. & Co. (Adrian Iselin, no Co.) 32 Wall
 Isham William B. & Gallup (Stinson M. Gallup:—
 special partners, Benjamin P. Burbans, War-
 rensburgh, N. Y. \$80,000, & Thomas S. Gray,
 Warrnesburgh, N. Y. \$40,000; terminates
 31st March, 1885) 93 Gold
 Isham S. & C. H. (Samuel & Charles H.) 91 Gold
 Isidor Brothers (Edward & Siegfried Isidor) 39
 B'way
 Isle Royale Mining Co. (R. C. Burlage, Pres.; F. W.
 Capen, Sec. & Treas. Capital, \$500,000; Par.
 \$25) 44 Exchange pl.
 Isler James & Co. (August & John & Charles Isler)
 69 Duane
 Ivan, Woehrl & Co. (August Ivan, Louis Woehrl
 & Charles F. Zimmerman) 21 Sprue
 Ives D. W. & Co. (David W. Ives & Albert B. Wal-
 dragon) 92 Liberty & 646 B'way
 Ives Julius & Co. (Arthur C. & Julius Ives jr.) 347
 B'way
 Ives E. & W. J. (Edward & William J.) 75
 Broad
 Ives, Beecher & Co. (Frederick E. Ives, John S.
 Beecher, Charles A. Tuttle & Pascal C. Burke)
 98 Front
 Ives, Willet & Co. (Dottus D. Ives, James S. Wil-
 let, David B. Cunningham & William H. Doug-
 lass) 52 Warren
 Ivison, Phinney, Blakeman & Co. (Henry & David
 B. Ivison, Henry F. Phinney, Birdsey Blake-
 man & Augustus C. Taylor) 48 Walker

J. L. Mott Iron Works (A. F. Weekes, Pres.; J. L.
 Mott, Treas. & Supt. Capital, \$50,000; Par. \$500)
 264 Water
 Jacks James & Son (James H. Jacks) 64 Ninth av.
 Jackson George B., Burnett & Co. (George H. & Jen-
 athan P. Jackson & James P. & Gilbert J. Bur-
 net & Edward V. Burke) 201 Centre
 Jackson James L. & Brother (Peter H. Jackson) 165
 E. 23rd
 Jackson John & Co. (James D. Gibling & Walter
 H. Parsons) 17 B'way
 Jackson William & Son (Henry Jackson) 71 G'wich
 Jackson William H. & Co. (Ebenezer C. Jackson)
 891 B'way & 15 E. 19th
 Jackson William H. & Co. (Richard K. & Hugh B.
 Jackson) 192 Fifth av. & 339 Sixth av.
 Jackson A. & Co. (Alfred J. Jackson & Daniel Ker-
 rigan) 216 Eighth av.
 Jackson D. & Co. (Daniel Jackson & Richard H.
 Teller) Eleventh av. & W. 33d
 Jackson F. A. & Co. (Frederick A. Jackson & Edward
 J. Simmons) 9 Third av.
 Jackson W. & Son (William & Peter Jackson) 380
 B'way & 246 Front
 Jackson W. H. & Co. (William H. & William Jack-
 son) Centre & Franklin
 Jackson & Co. (refused) 123 E. 39th
 Jackson & Co. (Samuel C. Jackson, S. Billings &
 E. B. Thompson) 205 & 206 Fulton
 Jackson & Co. (William Jackson, no Co.) 237
 W. 15th
 Jackson & Cooper (Edward S. Jackson & Joseph
 Cooper) 6 Leroy pl.
 Jackson & Hine (Alexander H. Jackson & Miles W.
 Hine) Pier 62 E. R.
 Jackson & Manning (Andrew Jackson & Richard
 Manning) 33 New Bovey
 Jackson & Middlebrook (Robert Jackson & Charles
 T. Middlebrook) 110 B'way
 Jackson & Moore (col'd), (Peter Jackson & William
 H. Moore) 147 Mott
 Jackson & Purdy (George A. Jackson & Edward
 H. Purdy) 647 B'way
 Jackson & Vanhorn (William Jackson & David
 L. Vanhorn) Pier 42 N. R.
 Jackson & Woodruff (Eben Jackson & Curtis Wood-
 ruff) 117 & 229 Front, 4 Wash'n & 3 West
 Jacob Adolph & Co. (Felix Cain) 360 Pearl
 Jacobs George & Co. (Henry G. Meyers) 56 West
 Jacobs A. H. & Co. (Angel H. Jacobs & John C.
 Jacobsohn) 10 B'way
 Jacobs A. M. & Brother (Abraham M. & Michael
 Jacobs) 198 Bowery
 Jacobs & Brothers (moved, no inf.) 61 Warren
 Jacobs, Bernheimer & Co. (dissolved) 15 Broad
 Jacobson & Lewis (Abram Jacobson & Abraham
 Lewis) 14 Warren
 Jacobus S. & Brother (Solomon & Morris Jacobus)
 231 Centre
 Jacoby Max & Zeller (David V. Zeller) 70 John &
 104 William
 Jacoby H. & Co. (Herman Jacoby & Jonathan
 Koch) 40 Dey
 Jaeger Charles & L. (Louis) 591 Third av.
 Jaeger & Braumann (Gustavus L. Jaeger & Charles
 Braumann) 173 Fulton
 Jaffray E. S. & Co. (Edward S. & Arthur W. Jaf-
 fray & John W. Barrow) 350 B'way
 Jager & Diehm (John Jager & Philip A. Diehm)
 179 W. 31st
 Jahne, Smith & Co. (Henry Jahne, Gerrit Smith &
 Anthony J. G. Hudenpy) 170 B'way & 95 Cliff
 James F. P. & Co. (Frederick P. James & Abraham
 M. Brewer) 45 Wall
 James N. E. & Co. (Nathaniel E. & David H.
 James & Walter M. Alkman) 23 Cliff
 James Edwin & Thomas Dunphy, 293 B'way
 James & Wilder (George B. James & Mariner A.
 Wilder) 133 Water
 James, Browne & Co. (Samuel M. James, Jacob S.
 Browne & George Baker) 608 Hudson
 James, Fowler, Kirtland & Co. (Adrian & Edward
 R. & George James, Charles Fowler & Charles
 A. Kirtland) 6 Rende
 Janeway & Co. (William R. & Henry L. Janeway)
 51 Dey

Jantzen & Brother (Joseph & John B. Jantzen) 23 Centre mkt.
 Japanese Polish Co. (Samuel Cantroll, proprietor) 75 William & 519 B'way.
 Japha F. & Brother (Ephraim & Samuel Japha) 14 Barclay.
 Jaquemot & Christmas (dissolved) 27 South.
 Jaques & Mooney (Zachariah Jaques & Patrick Mooney) 389 W. 45th.
 Jardine George & Son (Edward G. Jardine) 100 White.
 Jardine & Johnson (Robert Jardine & Leonard W. Johnson) 270 W. 25th.
 Jaroslowski & Brothers (Jacob & Louis & Leopold Jaroslowski) 314 B'way.
 Jarvis & Smith (Jonathan Jarvis & John M. Smith) 208 Lewis.
 Jaudon Peyton & Frank. 87 William.
 Jaudon's A. G., Sons (William B. & Charles Jaudon) 6 Broad.
 Jay George W. & Co. (no Co.) 7 Greenwich av.
 Jeakens A. & Co. (Alfred Jeakens & David Straus) 9 Jacob.
 Jeanneret U. & G. G. G. (Ulysses Jeanneret & John G. G. G.) 61 Nassau.
 Jeens & Wyant (William M. Jeens & Samuel Wyant) 335 Canal.
 Jefferson Lead Co. (R. Middleton, Sec. Capital, \$500,000; Par. \$5) 65 Wall.
 Jellecker & Walsh (Francis Jellecker & Patrick Walsh) 16 South.
 Jenkins & Edsall, (Henry Jenkins & Daniel G. Edsall) 145 West.
 Jenkins & Huntington (dissolved) 46 Park pl. & 41 Barclay.
 Jenkins & Vail (Henry T. Jenkins & Timothy D. Vail) —special partners, Thomas J. Hill, *Proc. R. I.*, \$50,000, & William G. Angell, *Proc. R. I.*, & Joseph Ripley, *Pklyn. N. Y.*, each \$25,000; terminates 31st December, 1867) 46 Park pl.
 Jenkins, Opdyke & Ackerman (Charles E. Jenkins, William B. Opdyke & James H. Ackerman) 170 B'way.
 Jenks & Stockbridge (Henry E. Jenks & Leavitt L. Stockbridge) 160 South.
 Jenness & Nevins (John S. Jenness & William R. Nevins) 70 Wall.
 Jennings Brothers (Augustus & Isaac Jennings) 432 Pearl.
 Jennings & Blauvelt (Samuel T. Jennings & William E. Blauvelt) 384 Greenwich & 669 Wash'n.
 Jennings & Brewster (Oliver B. Jennings & Benjamin Brewster) 150 Fulton.
 Jennings & Brown (John Jennings & James Brown) 224 E. 18th.
 Jennings & Daly (Smith D. Jennings & Matthew Daly) 508 Sixth av.
 Jennings & Murphy (Peter Jennings & Andrew Murphy) 109 Pitt.
 Jennings & Penniman (George O. Jennings & Edward A. Penniman) 40 Fulton.
 Jennison & Sprague (George Jennison & Phineas W. Sprague) 12 Whitehall.
 Jerome, Riggs & Co. (Leonard W. Jerome, Eliza Riggs, George W. McLean & William A. Slingerland) 46 Exchange pl.
 Jessup & Childs (Benjamin T. Jessup & Charles M. Childs) 127 Maiden la. & 410 W. 16th.
 Jessup M. K. & Co. (Morris K. Jessup, John S. Kennedy & John Crenier) 59 Exchange pl.
 Jewell H. L. & Son (Henry L. & Thomas C. Jewell) 106 W. 40th.
 Jewell, Harrison & Co. (Abram S. Jewell, Stephen D. Harrison & Cornelius D. Vanwagenen) 49 Greenwich, 27 Water & 68 Robinson.
 Jewett Albert & Co. (George Chapin) 41 Warren.
 Jewett James C. & Co. (Joseph D. Crockett & Christian F. Schramme) 118 Pearl.
 Jewett John & Sons (refused) 182 Front.
 Jewett Brothers (Ralph C. & John L. Jewett) 23 South.
 Jewett & Co. (left city) 19 Broad.
 Johns & Cusley Manuf. Co. (H. W. Johns, Pres. Capital, \$10,000; Par. \$100) 78 William.
 Johnson George & Co. (Edward H. Faulkner & George McCluskey) 44 Walker & 246 Sixth av.
 Johnson John C. & Co. (Charles J. Abrams & Joseph T. Farrington) 36 Howard.

Johnson Mordecai (special partners, William J. Stitt & George Sherrill, J. C., each \$1,000; terminates 1st May, 1868) 24 Murray.
 Johnson Thomas & J. G. (James G.) 355 Canal.
 Johnson Wilmot & Co. (Francis L. Johnson) 111 B'way.
 Johnson A. & H. (Abram & Henry) 161 Bleecker.
 Johnson C. & Co. (Charles Johnson & James S. Lounsbury) 176 Seventh av.
 Johnston H. A. & Co. (Hezron A. Johnson & Augustus F. Miller) 50 Wall.
 Johnson J. B. & T. (Jacob B. & Tunis) —special partners, Theodore Polhemus Jr. & Richard Vanwyck, each \$12,500; terminates 1st May 1867) 6 Ferry.
 Johnson J. K. & Son (dissolved) 33 Water.
 Johnson P. E. & Co. (Pierrepoint E. Johnson & Samuel Winternitz) 50 Day.
 Johnson S. & C. S. (dissolved) 53 Exchange pl.
 Johnson S. F. & Co. (Survetus F. & James M. Johnson) 336 B'way.
 Johnson & Brady (John Johnson & Edmund B. Brady) 139 Elm.
 Johnson & Giles (William T. Johnson & James Giles) 167 Maiden la.
 Johnson & Higgins (Henry W. Johnson & Andrew F. Higgins) 89 Wall.
 Johnson & Kimball (Edward A. Johnson & William H. Kimball) 33 Water.
 Johnson & Lazarus (Bradish Johnson & Moses Lazarus) 110 Front & 423 W. 16th.
 Johnson & Leahy (John Johnson & Thomas Leahy) 163 South.
 Johnson & Payne (Richard H. Johnson & Richard J. Payne) 192 Pearl.
 Johnson & Ward (Alvin J. Johnson & Benjamin P. Ward) 118 Fulton.
 Johnson & Widnes (Frederick E. Johnson & John Widnes) 434 Sixth av.
 Johnson, Fry & Co. (Henry Johnson & William H. Fry, no Co.) 27 Beekman.
 Johnson, Williams & Co. (John H. Johnson, Charles Williams & Oliver Wetmore) 354 B'way.
 Johnson, Wyman & Co. (Jeremiah Johnson Jr. Charles H. Wyman & Alexander Ferguson) 24 Barclay.
 Johnston J. & C. (John & Charles) 767 B'way.
 Johnston J. Boorman & Co. (James Boorman Johnston, Adam & Gordon Norrie & Isaac H. Knox) 90 B'way.
 Johnston J. H. & Co. (John H. Johnston & Henry M. Robinson) 150 Bowery.
 Johnston Brothers (Robert G. & Henry M. Johnston) 567 B'way.
 Johnston & Brothers (Benjamin B. & Alexander & William Johnston) 110 Wash inkt.
 Johnston & Co. (John A. Johnston & Heber T. Lyons) 257 Hudson.
 Johnston & Dow (Algernon K. Johnston & Lorenzo Dow) 170 B'way.
 Johnston & Dunham (William Johnston & Aaron Dunham) 20 N. William.
 Johnston & Rozell (Andrew Johnston & James Rozell) 621 Sixth av.
 Johnston, Townsend & Co. (James C. Johnston & Benjamin C. Townsend, no Co.) 32 Reade.
 Jonas & Brother (Isidore & Jacob Jonas) 175 B'way.
 Jonas Brothers (Isaac & Joseph Jonas) 944 B'way.
 Jones Benjamin & Co. (John B. & Hiram B. Jones) 66 Pearl.
 Jones Benjamin P. & Co. (Thomas Morley) 35 Spruce.
 Jones Edmund & Co. (Edward Jones) 26 John.
 Jones B. & Son (Benjamin & George W. Jones) 1441 B'way.
 Jones C. & S. T. (Charles & Samuel T.) 111 B'way.
 Jones H. H. & Co. (Harrison H. Jones & Robert J. Malloy) 44 West.
 Jones J. & E. (John & Evan) 54 Centre.
 Jones J. & H. & Co. (James & Henry Jones & Charles Harrison) 38 White.
 Jones M. & W. (Morgan & William) 67 Centre.
 Jones R. E. & Co. (Robert E. Jones & David A. Sweet) 12 Vesey.
 Jones & Co. (Henry R. & Edward R. Jones) 43 Broome.
 Jones & Co. (Owen Jones, no Co.) 505 Eighth av.
 Jones & Brother (Stephen W. Jr. & Henry H. Jones) 10 Cortlandt & 423 W. 16th.

- Jones & Brown (John L. Jones & Basley Brown) 539 Hudson
 Jones & Clark (William H. H. Jones & Charles W. Clark) 88 Nassau
 Jones & Dodd (William J. Jones & John Dodd) 89 Pike
 Jones & Hanabergh (Oliver C. Jones & Alfred Hanabergh) 544 B'way
 Jones & Lewis (Wesley W. Jones & John W. Lewis) 141 Fulton
 Jones & Lough (Jesse Jones & George F. Lough) r 59 Exchange pl & 49 Beaver
 Jones & Smith (Richard Jones & James L. Smith) 661 Hudson
 Jones & Smith (John Jones jr. & Henry A. Smith) 112 Reade & 501 Tenth av.
 Jones & Tarbell (dissolved) 12 Vesey
 Jones & Whitlock (Walter L. T. Jones & James A. Whitlock) 65 Wall
 Jones & Whitmill (George T. Jones & Francis Whitmill) Pier 51 N. E.
 Jones, Banks & Co. (Daniel H. Jones, Henry J. Banks & John W. Garvin) 37 Beaver
 Jones, Smith & Co. (Jacob Jones & Charles S. Luther, only) 4 B'way
 Jordan & Co. (Andrew Jordan & Esther Dawson) 229 G'wich
 Jordan & Beck (Henry Jordan & Samuel Beck) 618 B'way & 40 Bond
 Jordan & Feury (Patrick Jordan & John Feury) 286 G'wich
 Jordan, Marsh & Co. (Eben D. Jordan, Benjamin L. & Charles Marsh & James Flisk jr.) 60 Murray
 Joseph M., I. & J. A. (Morris & Israel & Joseph A.) 88 B'way
 Joseph S. I. & Son (Solomon I. & Laurens Joseph) 19 Broad
 Joseph II. & Co. (Henry & Sarah Joseph) 58 Nassau
 Joslyn Fire Arms Co. (Richard P. Bruff, agt.) 78 Cedar
 Joy & Burrell (William C. Joy & Samuel J. Burrell) 102 Maiden la.
 Joy, Coe & Co. (Henry B. Joy, John E. Coe & William W. Sharp) 1 Spruce
 Joy, Cowling & Co. (Lewis B. Joy, James E. Cowling & William T. Wardwell) 102 Maiden la.
 Joyce E. & Sons (dissolved) 650 B'way
 Joyce T. & J. (Thomas & John) 301 & 316 First av.
 Joyce & Reiche (Charles A. Joyce & August Reiche) 650 B'way
 Jube John P. & Co. (Thomas B. & William U. Jube) 89 Bowery
 Judah, Dickinson & Goldschmidt (Samuel B. H. Judah, A. Fred Dickinson & Geo. B. Goldschmidt) 77 Cedar
 Judd Linseed & Sperrit Oil Co. (Alexander Knight, Pres.; R. H. Dillingham, Sec., Capital, \$200,000; Par, \$1,000) 139 Front
 Judd J. W. & H. (James W. & Hopfni) 151 B'way
 Judd & Buckingham (Sylvanus Judd & George C. Buckingham) 70 Robinson
 Judson B. L. & Co. (Baldwin L. Judson & William H. Cornstock) 106 Franklin
 Judson, Fowler & Co. (Lewis H. Judson, Hickson Fowler & William M. Stidman) 40 Walker
 Jung T. C. & Son (Theobald C. & Andrew N. Jung) 27 William
 Just & Sachse (Edward Just & William Sachse) 738 B'way
 Justin E. & W. (dissolved) 547 Sixth av.
- K
- Kaestner A. & Brother (August & Henry Kaestner) 11 Baxter
 Kahn I. M. & H. (Israel M. & Herman) 318 1/2 Grand
 Kahn & Limburger (James Kahn & Philip H. Limburger) 10 Maiden la.
 Kahrs E. H. & Son (Ernest H. & Ernest H. Kahrs jr.) 306 G'wich
 Kaiser John & Son (John Kaiser jr.) 67 Av. B
 Kaiser & Glitz (dissolved) 348 Sixth av.
 Kaiser & Meseritz (Meyer Kaiser & Julius Meseritz) r 210 Av. B
 Kaiser & Petrie (William F. Kaiser & John G. Petrie) 173 Av. A
 Kalbfleisch Martin & Sons (Frederick W. & Charles H. Kalbfleisch) 181 Water
 Kaliske T. & F. (Theodore & Fabian) 37 Dey
 Kamlah, Sauer & Co. (Herman Kamlah, Emil Sauer & Ernst W. Holberg) 45 Exchange pl.
 Kamp & Co. (Jacob C. Kamp & Hubert Waldron) 29 W. 13th
 Kamps & Bultmann (John W. Kamps & John Bultmann) 190 Duane
 Kane P. & J. (Patrick & James) 373 & 383 Wash. mkt
 Kanefent & Co. (moved, no inf.) 42 Canal
 Kapp & Goepf (Friedrich Kapp & Charles Goepf) 4 Wall
 Karrer & Meyn (John V. Karrer & Peter H. Mayn) 292 Pearl
 Karst & Yoerg (John Karst & John P. Yoerg) 324 W. 4th
 Kase & McPherson (Phillip S. Kase & John B. McPherson) 70 Robinson
 Kasprohich S. & A. (Sigmund & Abraham) 181 G'wich
 Kasson & Co. (William M. Kasson & J. G. Dudley) 61 Cedar
 Kattenhorn, Becker & Co. (Henry Kattenhorn & Louis Becker, no Co.) 11 Hubert
 Katzenberg H. & Brother (Henry & Jacob Katzenberg) 267 B'way
 Katzenberg H. W. & Co. (Henry W. & Harris B. Katzenberg) 59 Franklin
 Katzenberg & Long (Julius Katzenberg & Marshall Long) 101 St. Mark's pl.
 Kaufmann A. & C. (Abraham & Charles) 443 Pearl
 Kaufmann & Co. (Isidor & Wolf Kaufmann) 85 Sixth av.
 Kaufmann Brothers & Bondy (Gottlieb & Leopold Kaufmann & Solomon Bondy) 51 Maiden la.
 Kaup E. & Cummings (Edward Kaup & Thomas P. Cummings) 88 Liberty
 Kavanagh & Boyle (Dudley Kavanagh & James E. Boyle) 83 Nassau
 Kay & Buckman (James Kay & Ignatius Buckman) 158 Wash. mkt
 Kayser H. & M. & Co. (Henry & Meinhold & Julius Kayser) 62 Reade
 Kayton & Mayer (William Kayton & Louis Mayer) 200 Bowery
 Kearney & Waterman (Charles W. Kearney & Augustus Waterman) 215 Wash'n
 Kearny Brothers (James V. & Archibald K. Kearny 2d) 123 Warren
 Keating John D. & Son (Albert W. Keating) 21 Peck st.
 Keator & McIlvain (Henry Keator & Hugh S. McIlvain) 121 E. 18th
 Keckelissen & Bloomenstock (John Keckelissen & Charles Bloomenstock) 243 W. Wash. mkt
 Kedlan J. & M. (James & Martin) 37 University pl.
 Keegan P. & J. (Patrick & James) 111 South
 Keegan & Findlay (John Keegan & Hallan D. Findlay) 36 Dey
 Keeler Charles A. & Co. (James T. Brinckerhoff) 384 W. 4th
 Keeler & Co. (refused) 65 Warren
 Keeley & Daly (Dennis Keeley & Laurens Daly) Third av. n. E. 120th
 Keen, Brother & Co. (Jesse M. & George W. Keen & Richard C. Robbins) 218 Fulton
 Keen, Dornin & Co. (Henry B. Keen, William C. Dornin & Franklin W. Gilley jr. —special partner, Loomis L. White, *Flushing, N. Y.* \$50,000; terminates 1st May, 1885) 15 William
 Keenan & St. George (Dennis Keenan & Michael St. George) 57 G'wich
 Keese & Pearsall (Samuel T. Keese & Thomas W. Pearsall jr. —special partner, Edwin Thorne, *Poughkeepsie, N. Y.* \$50,000; terminates 1st Feb. 1887) 22 Ferry
 Kehrweiler J. C. & Son (John C. & Henry Kehrweiler) r 188 Delancey
 Kelber & Shelley (dissolved) 80 Oliver
 Kelsor & Liebman (Adolph Kelsor & Rudolph Liebman) 90 Chambers
 Keith B. & Co. (Bethuel & Nathaniel S. & George H. Keith) 41 Liberty
 Keller P. A. & Co. (Philip A. Keller & Henry B. Davy) 292 Fulton
 Keller & Co. (Ignatz Keller, Fidel Blessing & Martin Schunk) r 196 Elm

- Keller & Lingg (Ignatius E. Keller & Henry E. Lingg) 97 Rando
- Kellers J. F. & Co. (John F. Kellers, Jabez Judson & James Fellows) 73 Vesey
- Kelley Austin & Co. (John C. Kelley & James P. Moran) 254 Canal
- Kelley A. W. & Brother (Augustus W. & Charles Kelley) 86 Walker
- Kelley W. H. & Brother (William H. & Frank M. Kelley) 627 B'way
- Kelley & Co. (William M. Kelley & Daniel D. Foote) 56 Walker
- Kelley, Demilt & Co. (Austin Kelley, Henry R. Demilt, James P. Moran & John C. Kelley) 250 E. 17th & 322 Delancey
- Kellogg John P. & Co. (Charles A. Kellogg, only) 50 Broad
- Kellogg A. N. & Co. (Ansel N. Kellogg & George C. Batterman) 75 Fulton
- Kellogg & Co. (John Kellogg & Salmon C. Foot) 12 & 104 South
- Kellogg & Dauchy (John Q. Kellogg & Samuel Theodore Dauchy) 56 Beekman
- Kellogg & Parker (Loyal P. Kellogg & William Parker) 1 Wall
- Kelly Eugene & Co. (R. S. Fritz, N. Y., & J. A. Donohoe & W. C. Ralston, San Francisco) 86 Wall
- Kelly Robert E. & Co. (August Heidelberger) 84 Beaver
- Kelly J. B. & Co. (James B. Kelly & John H. Garnhart) 118 Liberty
- Kelly T. & J. (Thomas & James) 564 G'wich
- Kelly & Co. (Mary E. Kelly & Hester A. Gaffney) 144 Third av.
- Kelly & Co. (refused) 526 Third av.
- Kelly & Livingston (Thomas E. Kelly & James Livingston) r 23 G'wich av.
- Kelly & Marsh (John W. Kelly & James L. Marsh: —special partners, James & William Lyall, each \$3,500; terminates 10th July, 1886) 332 Canal
- Kelly & Bidley (Joseph Kelly & Samuel C. Bidley) 87 Fulton
- Kelly & Shea (John Kelly & Thomas Shea) 64 E. B'way
- Kelly & Wrenn (John Kelly & Richard Wrenn) 100 Nassau
- Kelly G. L. & J. B. (Gibbons L. & John B.) 359 B'way & 117 E. 29th
- Kemble & Warner (Peter Kemble & Abraham B. Warner) 29 West & 52 Wash'n
- Kemp J. & W. (John & William) 803 G'wich
- Kemp, Day & Co. (Aaron & John H. U. Kemp, George W. Day & Aaron K. Larrabee) 116 Wall & 149 Cedar
- Kendall H. R. & Son (Hugh R. & Benjamin F. Kendall) 52 Wall
- Kendall, Cleveland & Opdyke (Joseph S. Kendall, Orange, N. Y., & Henry M. Cleveland & Henry B. Opdyke, N. Y.; —special partners, George Opdyke, N. Y., \$100,000; Seth B. Stitt, Phila., & Robert L. Taylor, N. Y., each \$50,000; terminates 31st Dec., 1886) 2 College pl.
- Kennedy A. & Son (Andrew & David T. Kennedy) 126 E. 35th
- Kennedy Robert & Co. (refused) 180 W. 18th
- Kennedy Thomas & Co. (Josiah Oakes) 59 Beekman
- Kennedy M. & J. (Michael & John) 196 Wash. mkt
- Kennedy & Alford (Thomas Kennedy & Edwin M. Alford) 550 Grand
- Kennedy & Bell (Edmond C. Kennedy & John Bell) 862 B'way
- Kennedy & Curran (Philip B. Kennedy & Michael J. Curran) 895 B'way
- Kenny & Lockwood (Patrick G. Kenny & John A. Lockwood) 83 Park pl.
- Kent A. E. & Co. (Albert E. & Sidney A. & Elmore A. Kent & James F. Gillette) 76 Broad
- Kent & Co. (George L. Kent, Robert Mead, Charles E. Groesbeek & Charles K. Clapp) 54 Broad
- Kent, Baxter & Shaw (Frederick R. Kent, Caleb Baxter & George H. Shaw) 103 Reade
- Kent, Tucker & Carter (James E. Kent, Fanning C. Tucker, James B. Carter & Charles W. Thomas) 144 Water
- Keokuk Coal Co. (J. F. Franklin, Pres.; W. M. Laws, Sec. Capital, \$1,000,000; Par, \$100) 112 B'way
- Kepler & Hoenleke (Oscar F. Kepler & William Hoenleke) 43 Duane
- Kerby & Davidson (Daniel Kerby & Henry Davidson) 73 Bowery
- Kerby, Byrne & Co. (Patrick Kerby & Garret J. Byrne, no Co.) 889 B'way
- Kern & Franke (John Kern & Louis Franke) 444 Broome
- Kerner C. H. & W. B. Borrows (Charles H. Kerner & William B. Borrows) E. 17th & Fourth av.
- Kerr John & Co. (Thomas Black) 51 Leonard
- Kerr Thomas B. & Co. (John Kerr & Samuel Shapter) 139 W. 17th
- Kerr & Hillard (Thomas Kerr & John Hillard) 269 W. Wash. mkt
- Kerr & Keys (Thomas Kerr & James Keys) 493 Second av.
- Kerr & Morgan (Robert H. Kerr & John P. Morgan) 151 Centre & 106 Walker
- Kessler & Co. (Henry Kessler & Gustave H. Kissel) 42 Park pl. & 87 Barclay
- Ketcham A. E. & E. & P. Brush (Alfred & Elsie Ketcham & Platt Brush) 15 Fulton mkt
- Ketcham E. & Co. (Enoch & George W. Ketcham, William Taylor, Charles Hodgetts & Alexander K. Hackett) 289 Pearl
- Ketcham T. & Co. (Tredwell Ketcham, Edward F. Patchen & Henry I. Clark) 65 Wall
- Ketcham & Billings (Alfred B. Ketcham & John D. Billings) 167 B'way
- Ketcham, Brother & Co. (Edward W. & Ebenezer P. Ketcham & Hugt. McDougall) 4 Liberty pl.
- Ketchell & Claywood (James Ketchell & George Claywood) 45 Cortlandt
- Ketchum, Son & Co. (Morris & Franklin M. & Edward B. & Landon Ketchum, Thomas Belknap jr. & Lyndon M. Swan) 40 Exchange pl.
- Kettle & Toop (John Kettle & George Toop) 81 Tenth av.
- Kettner & Nehmeyer (Frederick A. E. Kettner & Caroline Nehmeyer) 49 John
- Keweenaw Copper Mining Co. (James Colles jr., Pres.; F. W. Capen, Sec. & Treas. Capital, \$500,000; Par, \$25) 44 Exchange pl.
- Keymer & Vanhouten (George H. Keymer & Henry Vanhouten) 118 E. 20th
- Keyser & Comstock (John Keyser & George Comstock) 187 Wash'n
- Kick G. & Adler (George Kick & August Adler) 94 Walker
- Kidney & Cann (dissolved) r 83 White
- Kidney, Cann & Johnson (Edmond Kidney, John Cann & Samuel H. Johnson) r 83 White
- Kiefer Wm. & Co. (John J. Thomas) 58 White
- Kiel & Sudhaus (Cornelius Kiel & Herman Sudhaus) 74 Fulton
- Kiersted H. T. & Son (Henry T. & Henry Kiersted) B'way & W. 46th
- Kiggins & Kellogg (Henry Kiggins & Aaron W. Kellogg) 125 William
- Kilby & Co. (Ebenezer Kilby & James Appleton) 159 W. Wash. mkt
- Kilian Brothers (Theodore & Frederick Kilian) 105 W. 32d
- Killeen C. & Co. (Cornelius Killeen & Anthony Talty) 426 Grand
- Kimball T. C. & Co. (Timothy C. & Benjamin S. & Hazen Kimball) 87 Day
- Kimball & Baldwin (David S. Kimball & Henry Baldwin) 101 Wall
- Kimbel A. & J. Cabus (Anthony Kimbel & Joseph Cabus) 924 B'way & 111 E. 18th
- Kimmel & Co. (Christopher Kimmel & Thomas Forster) 256 Canal
- King Andrew & Co. (Andrew Scamoni & Joseph Shadler) 148 William
- King Edward J. & Son (David J. King) 46 B'way
- King George E. & Co. (George E. King jr. & Abel Easton) 24 O'd sl.
- King Peter V. & Co. (Nathaniel W. Chater & Joseph Lentillon) 41 South
- King Ralph & Nephew (Ralph King, only) 59 Beaver
- King H. & J. W. (Hezekiah & John W.) 51 Beekman
- King H. & Sons (Henry & Anthony & Leopold King) 11 Barclay
- King J. & J. (John & Joseph) 45 E. 41st & 20 E. 4th

- King O. K. & Co. (Oliver K. King & Thomas J. King) 24 Broad
- King V. C. & C. V. (Vincent C. & C. V.) 512 West King & Co. (John King & George Herring) 29 Av. C
- King & Brown (James W. King & John H. Brown) 326 Wash'n
- King & Brown (moved, no inf.) 18 Gansevoort
- King & Chambré (Lucien E. King & Edward B. Chambré) 714 B'way
- King & Cleaver (Thomas King & William Cleaver) 157 W. 41st
- King & Eells (Peter King & Henry B. Eells) 224 West
- King & Kelton (Robert King & Merrill M. Kelton) 97 Cliff
- King & Kline (James H. King & Lewis A. Kline) 90 Murray
- King & Murray (Joseph H. King & William K. Murray) 244 Pearl
- King, Sutton & Co. (Henry King & Edward B. Sutton, Co. refused) 62 William
- King, Talmage & Co. (Win. King & Tunis V. P. & Wm. H. Talmage) 194 Water
- King, Kelton & Midleton (dissolved) 97 Cliff
- King, James G., Sons (Archibald G. & James G. & Edward King & Denning Dner) 53 William
- Kingan & Co. (Samuel & Thomas D. & James Kingan) 51 Exchange pl.
- Kingsland A. C. & Sons (Ambrose C. & George L. & Ambrose C. Kingsland jr.) 55 Broad
- Kingsland D. & A. & Sutton (Daniel C. & Ambrose C. Kingsland & Cornelius K. Sutton) 55 Broad
- Kingsland D. & A., Sutton & Co. (dissolved) 55 Broad
- Kingsland & Comstock (Aaron Kingsland & John Comstock) 9 Fulton mkt
- Kingsley Nathan & Son (Nathan Kingsley Jr.) 105 Franklin
- King-ton & Samuel (Joseph Kingston & Minert Samuel) 89 Market
- Kinsley & Co. (Rufus B. Kinsley, Edwards S. Sandford & Samuel M. Shoemaker) 72 & 442 B'way
- Kinyon H. S. & Garretson, (dissolved) Third av. c. E. 125th
- Kip & Buell Gold Mining Co. (Charles Stanton Jr., Pres.; J. C. Harriott, Sec. & Treas. Capital, \$200,000; Par. \$2) 70 Wall
- Kipp Q. & Son (Quincy & John L. Kipp) 163 Eldridge
- Kirby & Co. (Charles W. & John F. Kirby) 643 B'way
- Kirk H. B. & Co. (Harford B. Kirk & George W. Richardson) 53 Fulton
- Kirk & Thayer (Edward Kirk & Edward P. Thayer) 270 & 309 W. Wash. mkt
- Kirkland & Vonsachs (William R. Kirkland & William Vonsachs) 125 Pearl
- Kirkpatrick William & Co. (no Co.) Pier 10 N. R.
- Kirrigan & Sneddeor (William Kirrigan & Abraham S. Sneddeor) 234 Fulton
- Kirtland & Co. (George & John Kirtland) 9 Wall
- Kirtland, Bronson & Co. (Frederick S. Kirtland, Samuel Carter & John Rose, N. Y. Dwight M. Babcock, *Orange, N. J.*, & Joseph M. Bronson, *Jersey City*;—special partner John H. Worla, *Lerington, Ky.*, \$50,000; terminates 30th Nov. 1886) 45 Chambers
- Kiss & Keller (Emerich Kiss & Adam Keller) 139 Mulberry
- Kissam & Co. (Benjamin P. & Samuel H. & Peter R. Kissam) 38 Wall
- Kissam & Keeler (Edward Kissam & John E. Keeler) 90 John
- Kissam & Underwood (John W. Kissam & Edward P. Underwood) 221 G'wich
- Kitchin George H. & Co. (John Gavnor) 561 B'way
- Kitchen, Montross & Wilcox (Ziba H. Kitchen, William Montross, & Aaron P. Wilcox) 360 B'way & 67 Franklin
- Kitching G. E. & J. D. (George E. & James D.) 295 E 11th
- Kitching & Robinson (John B. Kitching & James A. Robinson) 25 Pine, 138 Reade & 161 Duane
- Kittel & Klingenberg (Joseph Kittel, Alexander Klingenberg & Peter H. Leonard) 60 Maiden la & 21 Liberty
- Kittredge William P. & Co. (Edgar Tucker) 77 Water
- Klitzinger, Rosenbach & Co. (Henry & Moritz Klitzinger & Morris Rosenbach) 308 B'way
- Klenck P. & C. W. Schmidt (Peter Klenck & Christian W. Schmidt) 164 Sixth av.
- Klettwig A. & Co. (Angustus Klettwig & Edward Parpart) 56 New Chambers
- Klenn & Meyer (Francis C. D. Klenn & Herman Meyer) 439 G'wich
- Klen & Canepa (moved, no inf.) 57 Liberty
- Kltinger & Dieterle (John G. Kltinger & Charles Wm. Dieterle) 15 John
- Klohr & Jungmann (dissolved) 25 Chambers
- Kloppenburg & Hillebrandt (Henry Kloppenburg & John Hillebrandt) 35 Ninth av.
- Klots Brothers (Walter T. & James R. & George M. Klots) East c. Rivington
- Klotz & Mutert (Gottlieb F. Klotz & Frederick W. Mutert) 73 Nassau
- Klons Seman & Co. (Thomas R. McConnell) 119 B'way
- Knapp C. & W. (Cyrrus & William T.) 256 Wash'n
- Knapp H. E. & Co. (Henry E. Knapp & Leuben Vanpel) 32 Whitehall
- Knapp S. T. & Brother (Samuel T. & Edward J. Knapp) 46 Harrison
- Knapp & Co. (George C. & Robert M. Knapp) 383 W. 12th
- Knapp & Ellert (Francis P. Knapp & Christopher Ellert) 160 Reade
- Knapp & Peck (Samuel Knapp & Henry D. Peck) 2 South
- Knapp Brother & Co. (William K. & Shepherd F. Knapp & Edward Fitzgerald) 188 Front & Av. A. n E. 123d
- Knapp, Worthen & Carpenter (James A. Knapp, George S. B. Worthen & John Tellus Carpenter) 30 Cortlandt
- Knauth, Nachod & Kuhno (Theodore Knauth, Jacob Nachod & Frederick Kuhno) 28 Broad
- Knickerbocker Ice Co. (A. Barnore, Pres.; M. G. Leonard, Sec. Capital, \$900,000; Par. \$100) 432 Canal
- Knickerbocker Stage Co. (Robert Barkley, Pres.; George C. Peters, Sec. & Treas. Capital, \$200,000; Par. \$100) Eighth av. c. W. 23d
- Knierlem John & Co. (no Co.) r 189 Eldridge
- Kniffin & Mullen (James H. Kniffin & Joseph J. Mullen) 8 Hudson
- Kniffin Brothers (Thomas B. & Algernon S. & Charles E. Kniffin) 171 Eighth av.
- Knight Abram & Sons (William & Abram Knight jr.) 32 Water
- Knight Austin M. & Co. (Alonzo Lyman Knight & Ablen S. Swan) 38 Gold & 418 Water
- Knight Brothers (Henry & Sylvester & Emanuel Knight) 124 Front
- Knight & Woodward (Henry Knight & James L. Woodward) 10 Reade
- Knower & Platt (Benjamin Knower & Frank Platt—special partners, John Knower, *Albany, N. Y.*, & James Roy, *West Troy, each* \$50,000; terminates 2d Feb. 1887) 105 Reade
- Knowlton Copper Co. (T. F. Mason, Pres.; W. H. Smith, Sec. & Treas. Capital, \$500,000; Par. \$25) 51 Exchange pl.
- Knowlton William & Son (Edwin F. Knowlton) 373 B'way
- Knox Calvin E. & Co. (John N. Reynolds) 17 South
- Knox Margaret & Mary, 419 Sixth av.
- Knox G. & J. & Co. (George & James & Henry Knox) 134 Pearl
- Knox & Foster (George H. Knox & Edwin Foster) ft. Jane
- Knox & Mason (John M. Knox & John M. Mason) 111 B'way
- Knox & Trimble (Starr B. Knox & James N. Trimble) 130 E. 28th
- Kobbe & Corlies (William A. Kobbe & Edward L. Corlies) 69 Leonard
- Koch George & Co. (Andrew Stoeckel) 144 E. 11th
- Kock Charles & Co. (W. T. Williams) 108 Pearl
- Koehler Brothers (Joseph M. & David M. & Herman Koehler) 6 Sheriff & 53 Lewis
- Kohl A. & Co. (Adam Kohl & John Kaiser) 372 Third av.
- Kohlsaat Brothers (John C. & Dederick Kohlsaat) 257 B'way
- Kohn & Moses (Adolphus Kohn & Moses H. Moses) 25 William

- Koop Hermann & Co. (Johannes Koop) 6 Hanover
Koop G. Henry & Co. (Gerhard H. Koop & Henry Grapel) 51 Cedar
Koop & Miller (Conrad Koop & Louis Miller) 252 Eighth av.
Koop, Sattler & Co. (Adolph Koop, August Sattler & Emil Herold) 88 Broad
Koppel Brothers (Louis C. & Charles D. Koppel) 202 Fulton
Koppnfelds & Brneck (Frederick Koppnfelds & Gustavus Brneck) 86 Cedar
Korperman John & Co. (Henry Fry) 246 Tenth av.
Korff Brothers (Herman G. & Louis Korff) 54 William
Korn & Brothers (Herman & Jacob & David Korn) 2 Warren
Kornemann & Co. (Otto Kornemann & Julius Jungbluth) 8 Cedar
Kott C. H. & Co. (Chas. H. Kott & William Becker) 386 Hudson
Krafft & Bartels (Charles G. E. Krafft & Francis Bartels) 227 W. 17th
Kraft & Hill (William Kraft & William H. Hill) 281 B'way
Kramer, Hambrecht & Co. (William Kramer, Albert Hambrecht & Adolph Goetz) 50 Bowery
Krebs E. & I. Stier (Edward Krebs & Isaac Stier) 98 Orchard
Kremerberg & Co. (George Kremerberg & Adolph Engler) 160 Pearl
Kroeger & Schmidt (Benjamin Kroeger & Theodore Schmidt) 161 Fifth av.
Kroger C. H. & N. W. (Christian H. & Nicholas W.) Eleventh av. c. W. 22d.
Krollman & Beineke (left off) 1894 Bowery
Kron & Albrecht (Tingendhold Kron & Ernst L. Albrecht) 201 William
Krone & Timken (Christian A. Krone & Herman L. Timken) 243 Wash'n
Kronethal W. & Co. (Wolf Kronethal & Meyer Gottlieb) 267 E. Houston
Kruer H. & Otten (Herman Kruer & Christian Otten) 118 Mulberry
Krug William & Co. (refused) 498 B'way
Krug & Godillot (John B. Krug & Alexis Godillot) 22 New & 67 Exchange pl.
Krumm, Fritsch & Co. (Rudolph Krumm, Charles Fritsch & George Schlemmer) 188 Grand
Kruse & Drexel (John C. Kruse & Gustavus Drexel) 45 Warren
Kruskop & Schrelther (Charles Kruskop & Michael Schrelther) 166 Mott
Kubler & Kammerer (William Kubler & Rudolph Kammerer) 66 John
Kuck, Moller & Meyer (Albert C. Kuck, Henry P. Moller & George F. Meyer) 223 G'wich
Kuhn, Netter & Co. (closed, no inf.) 155 Chambers
Kumbel William & Son (Peter W. Kumbel) 83 Ferry
Kuncken & Flekhoff (Bernard F. Kuncken & Frederick Flekhoff)—special partner, Francis Bolting, \$10,000; terminates 1st May, 1867 252 Wash'n
Kundahl & Scheffele (Gustave A. Kundahl & John Scheffele) 418 Broom
Kunhardt & Co. (Henry R. Kunhardt & Woldemar Grefken) 45 Exchange pl.
Kunkel J. A. & Co. (Joseph A. Kunkel & William Stabel) 21 Chrystie
Kurt & Droste (Joseph Kurt & August Droste) 5 N. William
Kurtz Stephen & Son (Anton Kurtz) 97 Cliff
Kuster & Co. (Charles A. Kuster, no Co.) 847 B'way
Kuster & Youngers (Wm. Kuster & Peter Youngers) 807 Bowery
Kydd J. & T. (James & Thomas) 201 Eighth av.
Kyll M. & Co. (Morris & Solomon Kyll) 24 Dey
Kynoch & Bitter (Alexander Kynoch & Henry Bitter) r 387 Bowery
- L**
- Labatt G. & Co. (George E. Labatt & Francis P. Grave) 60 Beekman
Lacey, Meeker & Co. (Rowland B. Lacey, John B. Lacey & George H. Meeker & Henry T. Shelton) 27 Chambers
Lachenbruch N. & Brother (Nathan & Isaac Lachenbruch) 165 Water
Lachenmeyer A. (August Lachenmeyer)—special partner, Theodore Stehn & Julius Wulffing, conjointly \$5,000; terminates 15th Nov. 1865) 671 B'way
Lackawanna Iron & Coal Co. (J. H. Scranton, Pres.; D. S. Dodge, Treas.; Edward C. Lynde, Sec. Capital, \$1,200,000; Par. \$100) 46 Exchange pl.
Lackey & Lovejoy (Hugh Lackey & Stephen Lovejoy) 17 James st.
Lackey & Mulquinn (Alexander Lackey & John Mulquinn) 19 & 89 Bowery
La Crosse Gold Mining Co. (Henry Vanechalek, Pres.; Hallbarton Fales, Sec. Capital, \$1,000,000; Par. \$10) 12 Pine
Ladd Alfred W. & Co. (Andrew J. Wightman) 115 Pearl
Ladewig & Haydter (Anthon Ladewig & Frank Haydter) 79 Leonard
Lafayette Mining Co. (H. G. Dannel, Pres.; P. C. Blaccon, Sec. & Treas. Capital, \$500,000; Par. \$25) 35 Wall
Lafreniere & Co. (Oliver Lafreniere & Benjamin Armstrong) 871 Pearl
Lagowitz J. & Co. (Jacob Lagowitz & Leopold Haas) 454 B'way
Laighton & Underwood (Mark F. Laighton & Geo. W. Underwood) 121 Pearl
Lake Superior Silver Lead Mining Co. (Alexander H. Shiley, Pres.; Charles L. Mather, Sec. Capital, \$1,000,000; Par. \$25) 22 Pine
Lake & McCreery (George H. Lake, N.Y. & James McCreery, Baltimore, Md.—special partners, John A. Ussell & Charles Peirson, each \$25,000; terminates 14th Nov. 1866) 471 B'way
Lalanc & Grosjean (Charles Lalanc & Florian Grosjean) 274 Pearl
Lall & Hazzard (dissolved) 88 Centre
Lalor & Hollahan (Richard J. Lalor & John Hollahan) 18 Ann
Lamb J. & R. (Joseph & Richard) 18 Carroll pl.
Lamb & Quin (Joseph T. C. Lamb & Francis Quin) 227 Bleecker
Lamberson & Onderdonk (John G. Lamberson & William H. Onderdonk) 82 Pine
Lambert & Innes (Ferdinand F. Lambert & Charles Innes) 597 B'way
Lamothe Life Preserving Car Co. (H. Littlefield, Pres.; J. P. Pruyn, Sec. Capital, \$10,000; Par. \$100) 5 Wall
Lancaster Lead Co. (J. C. Mallory, Pres.; A. O. Howe, Treas.; John R. Shiley, Sec. Capital, \$250,000; Par. \$5) 35 Pine
Landecker P. & Co. (Phillip Landecker, Herman Goldstein & Sigmund A. Gutmann) 810 B'way
Lane Edwin J. & Co. (John W. Tuttle) 362 B'way
Lane George W. & Co. (Russell Crane & Morris Woodruff) 98 Front
Lane John & T. (Thomas) 25 Baxter
Lane J. S. & Co. (Jeremiah S. Lane & Dewitt S. Thomson) 182 W. Wash. Inkt
Lane & Erskine (William Lane & George E. Erskine) 75 Barclay
Lane, Lamson & Co. (David Lane & John Lamson, no Co.) 11 Warren
Lane, Phillips & Lane (Nehemiah B. & Stephen K. Lane & Alpha Phillips) 90 Broad & 10 Stone
Lanehart & Bartie (William Lanehart, Alanson F. Bartie & Julius L. Loveday) 228 Wash'n
Lang A. & Brother (Aaron & Kaufman Lang) 411 B'way
Lang W. Bailey & Co. (William B. Lang, George M. Wheeler & Adams Bailey) 54 Cliff
Lang & Clarkson (Peter Lang & William Clarkson) 4 Front
Lange & Brother (Edward & John C. F. Lange) 89 Beekman
Langenberg & Fischer (Richard Langenberg & Henry Fischer) 232 Wash'n
Langer E. & Co. (Emmanuel Langer & William Muench) 132 E. Houston
Langer M. & Brother (Morris & Lyons Langer) 9 Chatham
Langley William & Co. (Samuel Keyser & Charles D. Cooke) 189 Duane
Langley, Satterlee, Blackwell & Co. (Washington E. Langley, Gregory Satterlee, Tunis H. Blackwell & Erastus E. Foster) 34 Cortlandt
Langman & Aspinall (Frederick Langman & Edwin Aspinall) 159 Water

Langstadter J. & B. (Jacob & Bernhardt) 250 & 268 Bleeker
 Lanman & Kemp (George Kemp, only) 78 Water
 Lanning, Strong & Co. (Ralph A. Lanning, Charles S. Strong & Manchester W. Weld) 102 Warren
 Lansing & Munroe (Henry S. Lansing & George D. Munroe) 15 William
 Lapham & Co. (Elliott E. Lapham, no Co.) 66 Dey
 Lapham & Clarendon (Oliver K. Lapham & Thomas Clarendon:—special partner, Anton Lapham, *Skaneateles, N. Y.*; \$100,000; terminates 1st Feb. 1867) 80 Gold
 Laprise N. & Co. (Norbert Laprise & Edward Kellogg) 380 Delancey
 Larned & Warren (William Z. Larned & Ira D. Warren) 124 Nassau
 Lasak's F. W., Sons (Edgar F. & George W. Lasak) 520 B'way
 Lasala & Amann (Francis F. Lasala & Carl Amann) 105 Wall
 Lasell & Co. (refused) 174 Fulton
 Lasell & Burdon (Timothy Lasell & William W. Burdon) 49 Front
 Lasher & Hover (Andrew Lasher & Austin A. Hover) ft. Charles
 Lashay & Co. (refused) 48 Front
 Lathrop J. & Co. (Joshua & John P. P. Lathrop) 109 Broad
 Lathrop & Mott (Charles Christopher Lathrop & William B. Mott) 40 Wall
 Lathrop & Wainwright (Charles C. Lathrop & Henry H. Wainwright) 48 Wall
 Lathrop, Kavanagh & Co. (Robert Lathrop, Edward Kavanagh, Dominicus Snedeker & Thomas Mackellar) 370 B'way
 Lathrop, Ludington & Co. (Richard D. Lathrop, Charles H. Ludington, John H. Morrison, William Faxon & Robert J. Hunter) 25 Park pl. & 20 Murray
 Latner & Kridel (Adolphus Latner & Jacob Kridel) 421 B'way
 Lattimore & Dougherty (refused) 144 Monroe
 Laun & Sailer (John Laun & Joseph Sailer) 80 W. 12th
 Launitz R. E. & Co. (Robert E. Launitz & John McAllister) 1446 B'way
 Laurent Brothers (Alme & Jacques Laurent) r 75 Nassau
 Lauten G. & Brother (George & William Lauten) 202 Grand
 Lanter & Co. (dissolved) 431 Broome
 Lanterbach S. & Son (Samuel & Michael Lanterbach) 66 First av. 321 W. 88th & 8 Abattoir pl.
 Lanteren & Renault (moved, no inf.) 49 Beaver
 Lantz G. E. & W. (dissolved) 177 Av. B
 Lavery R. & R. (Richard & Robert) 243 Grand
 Law Hervey G. & Brother (Nathaniel B. Law) 22 Fulton
 Law & Boyd (John Law & David Boyd) 65 E. B'way
 Law & Johnston (George R. Law & Francis B. Johnston) 89 W. Wash. mkt
 Lawes G. & Co. (Edward Ward, only) 353 Grand
 Lawlis & Smith (Thomas Lawlis & George Smith) 118 Nassau
 Lawrence Alfred N. & Co. (Ermen N. Lawrence & David H. Glidersleeve) 173 Pearl
 Lawrence Cement Co. (J. W. Lawrence, Pres.; M. W. Woodward, Sec. Capital, \$100,000; Par, \$100) 92 Wall
 Lawrence Copper Co. (H. G. Dunnel, Pres.; W. H. Abel, Sec. & Treas. Capital, \$500,000; Par, \$25) 70 Wall
 Lawrence Cyrus J. & H. Falle (Henry Falle) 58 Chambers
 Lawrence Henry & Sons (Seabury & James Lawrence) 90 John
 Lawrence John E. & Co. (Jno. Lawrence & Stephen A. Durbrow) 410 B'way & 61 Crosby
 Lawrence A. & A. & Co. (William G. Lambert, others refused) 61 Worth
 Lawrence B. & P. (Benjamin & Phineas) 78 John
 Lawrence L. S. & Co. (Luther S. Lawrence & Charles Farrar) 164 Nassau
 Lawrence W. E. & Co. (William E. Lawrence & Herbert F. Brown) 280 Bleeker
 Lawrence & Co. (foreign, Lora B. Bacon, agent) 59 Murray

Lawrence & Baldwin (Dewitt C. Lawrence & Samuel Baldwin jr.) 70 Wall
 Lawrence & Cohen (John M. Lawrence & Solomon L. Cohen) 134 William
 Lawrence & Cox (Edward A. Lawrence & Charles W. Cox) 32 Pine
 Lawrence & Horn (John S. Lawrence & William T. Horn) 67 Wall
 Lawrence & Houseworth (George S. Lawrence & Thomas Houseworth) 11 Maiden la.
 Lawrence & St. John (Charles E. Lawrence & David L. St. John) 15 Wall
 Lawrence Brothers & Tweedy (William B. Thomas A. Lawrence & Oliver P. Tweedy) 6 B'way
 Lawrence, Giles & Co. (John S. & George P. Lawrence & John C. Giles) 11 William & 59 Ston
 Lawrence, Griggs & Kingsbury (Daniel H. & Daniel H. Lawrence jr. James M. Griggs & John A. Kingsbury) 27 Murray & 31 Warren
 Lawrenceville Cement Co. (W. N. Beach, Pres. Capital, \$50,000; Par, \$50) 94 Wall
 Lawrie F. W. & Co. (Peter W. Lawrie & George H. Chasey) 6 Wash. mkt
 Lawrie & Newby (refused) 4 Wash. mkt
 Lawson & Walker (James Lawson & William A. Walker) 62 Wall
 Lawson Brothers & Day (Robert & Andrew Lawson & William M. Day) 360 B'way
 Lawton G. B. & Co. (George B. Lawton & Andrew L. Mull) 426 West & ft. Christopher
 Lawton Brothers (James N. & Walter E. Lawton) 81 John
 Lawton & Heydon (George H. Lawton & Charles B. Heydon) 33 Front
 Lawton & White (Walter E. Lawton & Robert Cornell White) 11 Murray
 Layne & Crawford (John Layne & Joseph G. Crawford) 255 Seventh
 Layton & McCarthy (Richardson C. Layton & John McCarthy jr.) 117 Front
 Lazell, Marsh & Wadiner (Lewis T. Lazell, Edward H. Marsh & Warren B. Gurdiner) 10 Gold
 Lea J. & J. T. & Co. (Joseph & Joseph T. Le James McCarthy & John U. Fraley) 112 Read
 Leach Brothers (refused) 56 Liberty
 Leach & McHugh (Patrick C. Leach & Henry McHugh) 64 Fulton & 47 Gold
 Leach & Wallace (James L. Leach & Edward A. Wallace) 396 Wash. mkt
 Leake & Goumen (Robert J. C. Leake & Justin A. Goumen) 30 Cortlandt
 Leaman Brothers (Walter L. & Alfred Leaman) 14 Broome
 Leavenworth & Sanderson (Frank J. Leavenworth & James G. Sanderson) 3 Broad
 Leavitt & Smith (Charles F. Leavitt & John Smith) 164 Front
 Leavy M. & Co. (Matthew Leavy, no Co.) 5 Broome
 Leblinc & Hoag (dissolved) 126 Eldridge
 Leboutillier Brothers (Charles & Thomas Leboutillier) 423 B'way, 805 Canal & 47 Howard
 Lebrun & Thompson (Eugene F. Lebrun & Luc Thompson) 71 Franklin
 Leckie & Decker (William Leckie jr. & A. J. Decker) E. 50th & Fourth av.
 Leckler & Luerssen (Bernard J. Leckler & Garret Luerssen) 255 Wash'n
 Lecomte Brothers (Edward & Charles Lecomte) 1 Franklin
 Leddy John T. & Co. (John Lynch) 627 W. 42d
 Lederman Brothers (David & Joseph & Julius Lederman) 144 B'way
 Lee James & Co. (no Co.) 134 Pearl
 Lee William H. & Co. (John M. Otter) 199 Fulton
 Lee Brothers (William & Henry A. Lee) 269 Pearl
 Lee & Co. (Daniel F. & Harriet A. Lee) 8 Bleeker
 Lee & Baker (Harry Lee & Richard Baker) 5 B'way
 Lee & Ely (Edwin R. Lee & Leicester K. Ely) 1 William
 Lee & Morris (William W. Lee & Benjamin Morris) 45 B'way
 Lee, Bliss & Co. (William H. Lee, Justin A. R. Gordon McTaggart & John A. Tweedy) 8 B'way
 Leeds Henry H. & Miner (Allen B. Miner) 93 Liberty

Lees & Waller (James Lees & Edward Waller) 38 Pine
 Lefevre Maria & Emma, 297½ Sixth av.
 Lefurze & Cooley (William P. Lefurze & Charles B. Cooley) ft. Spring
 Leggat Brothers (Andrew B. & Richard J. Leggat) 119 Nassau
 Leggat & Denholm (Andrew W. Leggat & Thomas Denholm) 384 Canal
 Leggett Abraham & Son (William A. Leggett) 205 Front
 Leggett Joseph B. & Co. (Frederick W. Leggett) 36 Front
 Leggett Thomas B. & Co. (John W. Leggett) 90 Beekman
 Leggett F. W. & G. F. (Francis W. & George F.) 301 Pearl
 Leggett R. L. & Co. (Richard L. & Abraham & Francis H. Leggett) 230 Fulton
 Legras & Doughty (dissolved) 10 Old st.
 Lehmalter Louis & Co. (Benjamin Lehmalter & Philip Nette) 85 Chambers & 67 Reade
 Lehmalter Brothers (John & Martin H. Lehmalter) 260 B'way
 Lehman J. & Co. (Julius Lehman & Otto Janssen) 87 Maiden la.
 Lehman & Brown (Peter A. Lehman & Joseph R. Brown) 1275 B'way
 Lehman & Nattenheimer (Louis Lehman & Jacob Nattenheimer) 106½ Division
 Lehman, Silver & Co. (Joseph Lehman, Jacob Silver & William Pessels) 161 Chambers
 Lehmann Max & Co. (no Co.) 18 Suffolk
 Lehmann & Neo (Andrew Lehmann & Albert Neo) 232 William
 Leicht & Co. (John M. Leicht & George P. Schinzel) 229 B'way
 Lelidel Brothers (Henry & George Lelidel) 47 Chatham
 Lelendecker & Barth (Phillip Lelendecker & Henry Barth) r 121 Greene
 Leigh Brothers (Samuel W. & Charles B. Leigh) 7 Whitehall
 Leland S. & Co. (Simeon & Charles & Warren Leland) 590 B'way
 Leland & Reynolds (Henry Leland & Harvey Reynolds) 88 Dover
 Leland & Warren (Benjamin M. Leland & Abel S. Warren) 53 Dey
 Leland & Wight (Henry J. Leland & Zenas D. Wight) 524 Third av.
 Leman M. L. & Son (Michael L. & Moses H. Leman) 116 William
 Lemon R. & Co. (Robert Lemon, John Sweeney & Robert Clyde) 21 Spruce
 Lemon & Hirschfeld (Emanuel J. Lemon & Jacob Hirschfeld) 329 Broome & 195 Pearl
 Lemoyne & Bell (Adolphe Lemoyne, Edward R. Bell & Adolphe Lemoyne jr.) 24 William
 Lennan A. & E. (Annie & Ellen F.) 270 Sixth av.
 Lent & Co. (Charles & Charles Lent jr.) 8 Seventh av.
 Lentilhon & Fesser (Eugene Lentilhon & Edward M. Fesser) 24 Exchange pl.
 Leon II. & Co. (Heyman & Abraham Leon) 16 College pl.
 Leonard G. A. & Co. (George A. & William Leonard) 53 Vesey
 Leonard J. S. & Co. (Jason S. Leonard & Charles H. & Daniel S. Applegate) 354 B'way
 Leonard S. H. & Co. (Samuel H. Leonard & John L. & W. Wall) 529 Sixth av.
 Leonard Brothers (George D. & John N. & William W. Leonard) 299 B'way
 Leonard & Manley (Herman Leonard & Reuben Manley jr.) 58 Beaver
 Leonard & Squier (Thomas W. Leonard & Lucien B. Squier) 145 Maiden la. & 23 Fletcher
 Leroy Thomas Ous & Co. (Edward A. Leroy jr.) 261 Water
 Leschhorn F. & Co. (Frederick Leschhorn & S. Hirsch) 38 Walker
 Leisher & Whitman (Stephen R. Leisher & Nathaniel Whitman) 8 Park pl.
 Lesley & Elliot (Alexander M. Lesley & William H. Elliot) 494 B'way
 Leslie & Co. (William M. Leslie, no Co.) 208 Duane
 Lester Andrew & Co. (dissolved) 108 Chambers

Lester Joseph W. & Co. (David B. Lester & William C. Hickok) 68 B'way
 Lester, Palmer & Co. (Joseph H. Lester, Erastus Palmer & Clement Gulon) 43 West
 Lesure A. P. & Co. (Appleton P. Lesure, Co. refused) 530 B'way
 Letourneur & Cox (August Letourneur & John W. Cox)—special partner, Victor Barsalon, \$25,000, terminates 31st December, 1865 62 Water
 Letz & Kull (Ferdinand Letz & George Kull) 143 Chambers
 Leupp Charles M. & Co. (dissolved) 20 Ferry
 Levenson L. & Co. (Louis & Michael Levenson & Henry Oberndorfer) 41 Murray
 Leverett Josiah S. & Co. (John S. Davenport) 69 Maiden la.
 Leveridge J. & J. W. C. (John & John W. C.) 22 Duane
 Levi & Gottlieb (Albert Levi & Herman Gottlieb) 321 Canal
 Levi & Wechsler (Jacob Levi & Benjamin & Abraham Wechsler) 108 Chambers
 Levie & Heydecker (Marcus Levie & Nathan Heydecker) 326 Delancey
 Levine J. & Brothers (Joseph & Manuel & Edward Levine) 190 William
 Leviness M. H. & Co. (Monmouth H. Leviness & James Wardell) 367 Wash'n
 Levino Alexander M. & Co. (John Mehl) 295 B'way
 Levy Henry & Brother (Lewis B. Levy) 49 Maiden la.
 Levy Samuel M. & Co. (Mark Levy) 370 B'way
 Levy I. & Co. (dissolved) 440 B'way
 Levy & Co. (refused) 19 Ann
 Levy & Lyons (Moses Levy & Solomon Lyons) 153 Chatham
 Levy & Nagelschmidt (Harris Levy & Simon Nagelschmidt) 248½ Bowery
 Levy & Unger (Harris M. Levy & Adolph Unger) 625 Eighth av.
 Levyson & Brother (Herman & Louis Levyson) 183 Fulton
 Lewengood & Josephthal (Louis Lewengood & Moritz Josephthal) 76 Reade
 Lewine & Ash (Lazarus Lewine & Abraham J. Ash) 34 Bayard
 Lewis David W. & Co. (Ezra B. Barnett) 62 Pearl
 Lewis John W. & Co. (dissolved) 600 Wash'n
 Lewis J. D. & Co. (John D. Lewis & Arthur M. Cock) 101 Chambers
 Lewis P. & H. (Philip & Henry) 404 B'way
 Lewis R. & L. (Rees & Laban) 2 Leroy pl.
 Lewis S. M. & Co. (Sylvanus M. & John C. Lewis) 2 Maiden la.
 Lewis S. W. & Co. (Starks W. Lewis, no Co.) 24 South
 Lewis Brother (Phillip R. Lewis, only) 113 Nassau
 Lewis & Co. (John W. Lewis, Thomas Chatterton & John F. Adams) 44 Warren
 Lewis & Brown (Arnold A. Lewis & George E. Brown) 42 Front
 Lewis & Corlies (Edwin Lewis & John A. Corlies) 72 Murray
 Lewis & Lake (James Lewis & John Lake) 44 Stone
 Lewis & McVeagh (Charlton T. Lewis & Franklin McVeagh) 182 B'way
 Lewis & Skinner (A. C. Lewis & A. T. Skinner) 28 Whitehall
 Lewis, Chatterton & Co. (John W. Lewis, Thomas Chatterton & John F. Adams) 25 Warren
 Lewis, Eitel & Co. (Robert Lewis, John N. Eitel, Charles Oberley, Michael Kamp & Christian Kunzer) 8 Fulton
 Lewis, Myers & Co. (Lewis L. Lewis, Lewis Myers & Isaac Jacobs) 125 Maiden la.
 Leyser M. & Co. (Mary Leyser, no Co.) 169 B'way
 Libby & Bacon (Demorin Libby & Freeman Bacon) 180 B'way
 Libertz P. & Rauter (Peter Libertz & Julius Rauter) 190 Elin
 Lichten C. & Co. (Charles Lichten & Henry Oberndorfer) 41 Murray
 Lichtenfeld L. & Co. (Leopold Lichtenfeld & William Dannenberg) 356 B'way
 Lichtenhein I. & G. (Isidore H. & George H.) 390 B'way
 Lichtenstein Seamen & Co. (Lawrence O'Brien) 163 Wash. inkt

- Lichtenstein Brothers (Moses & Benjamin Lichtenstein, *N. O.*) 314 Bowery
- Lidgerwood John H. & Co. (Isaac A. Canfield) 175 Pearl
- Liebenroth A. & Vonauw (Adolphus Liebenroth & Ivan Vonauw;—special partner, Herman A. Schleichler, *College Point, N. Y.*, \$20,000; terminates 31st Dec., 1886) 23 Beekman & 43 Greene
- Lieber William & Co. (no Co.) 103 Av. A
- Lienau M. & Co. (Michael & Johannes Lienau & Michael Ritzmann) 2 Jones la
- Lifchild & Thompson (Horatio Lifchild & James Thompson) 83 Wash. mkt
- Light & Clarke (George E. Light & Edwin L. Clarke) 73 Hudson
- Lighte F. C. & Co. (Ferdinand C. Lighte & Louis Ernst) 412 Broome
- Lincoln L. & Co. (Lucius Lincoln, Ebenezer R. Gurley & Nathaniel G. Holton) 42 Warren
- Lincoln, Tift & Bacon (James D. Lincoln & Francis L. Tift, only) 195 B'way
- Lindeman & Son (William & Herman Lindeman) 178 Mercer
- Lindemann O. & Co. (Otto Lindemann & Joseph Lord) 256 Pearl
- Lindenmeyr & Brother (Henry & John Lindenmeyr) 18 Spruce
- Linder P. & Co. (Philip Linder & Theophilus Kick) 47 Wooster
- Linder, Kingsley & Co. (Joseph Linder, Ezra M. Kingsley, John G. Marshall, *Nottingham, Eng.*, & John Wood, *Glasgow, Scotland*) 83 Park pl. & 33 Barclay
- Lindhelm Brothers & Co. (Abraham & Moses Lindhelm & Moses Falk) 74 Cortlandt
- Lindhelm, Frank & Meyer (Moses Lindhelm, Joseph Frank & Marx A. Meyer) 77 Warren
- Lindsay W. H. & Co. (moved, no inf.) 16 Nassau
- Lindsay & Cooley (Robert Lindsay & John G. Cooley) 75 Fulton
- Lindsay, Chittick & Co. (David A. Lindsay & William G. Chittick, no Co.) 5 College pl.
- Lindsley & Trelease (Henry Lindsley & F. A. Trelease) 91 Murray
- Lingard C. & Sons (Charles & William & John Lingard) 109 John
- Linnington Stephen & Son (Theodore Linnington) 216 Front
- Link Frederick & Brother (Charles W. Link) 502 Hudson
- Link Robert & Brother (dissolved) 181 & 753 B'way
- Link A. & Brother (Andrew & Matthew Link) 243 Eighth av.
- Linnemann & Co. (John Linnemann, Anthony Degreif & George Wehry) 311 B'way
- Lippencott G. & Son (George & Calvin G. Lippencott) 793 Eighth av.
- Lippincott & Martin (William H. Lippincott & Wilbur F. Martin) 511 Tenth av.
- Lippincott, Dewolf & Co. (John Lippincott, Herlin M. Dewolf, Horace E. Ford & George P. Freeman) 209 Canal
- Lippman M. & Brother (Michael & Louis Lippman) 256 B'way
- Lippmann & Neuberger (Albert Lippmann & Jacob Neuberger) 75 Reade
- Lips, Michels & Bauer (Joseph Lips, Gustavus Michels & Charles Theodore Bauer) 123 Fulton
- Liscomb H. P. & Co. (Harrison P. Liscomb & William H. Montanye) 64 Barclay
- Lisner Brothers (George & David Lisner) 341 Canal
- Lissberger D. & Brother (dissolved) 293 Pearl
- Lissberger L. & Co. (Lazarus & David Lissberger) 295 Pearl
- Lissner Brothers (Salem & Arnold Lissner) 282 Bowery
- Litchfield & Doyle (James H. Litchfield & John E. Doyle) 97 William & 61 Nassau
- Lithauer J. & Co. (Adelaide Lithauer, Meier Weinschenk & Bernard Goldsmith) 808 B'way
- Lithauer & Cristalar (Leopold Lithauer & Aaron Cristalar) 17 Park pl. & 14 Murray
- Lithauer, Sheyer & Co. (Leopold Lithauer, Solomon Sheyer & Marx Toklas) 4 Dey
- Littell E. B. & Co. (Elias B. & Hiram B. & Theodore S. Littell) 114 Warren
- Little Andrew & Brother (William Little) 239 G'wich
- Little Andrew & Brother (William H. Little) 779 Sixth av. & 736 Eighth av.
- Little James L. & Co. (James M. Dunbar & Frederick W. Haynes) 1 College pl.
- Little W. H. & Co. (dissolved) 73 Pearl
- Little & Co. (Wm. B. Little, no Co.) 579 Eighth av.
- Little & Dana (William H. Little & Charles H. Dana) 191 B'way
- Littlefield & Westervelt (John Littlefield & Richard H. Westervelt) 852 B'way & 29 William
- Littlejohn D. & Co. (Duncan & James Littlejohn) 24 Cliff
- Litzenberger & Degen (Frederick Litzenberger & Henry Degen) 117 Allen
- Livermore & Talman (William F. Livermore & Edward W. & George H. Talman) 40 Pine
- Livermore, Clews & Co. (Charles F. Livermore, Henry Clews, William B. & George H. Bond & Theodore S. Fowler) 32 Wall
- Livermore, Hogland & Barry (dissolved) 121 West
- Livingston Henry & Co. (no Co.) 24 Ann
- Livingston Manuf. Co. (William H. Livingston, Pres.; Selah Otis Livingston, Sec. Capital, \$100,000; Par. \$100) 8 Dey
- Livingston Mining Co. (A. Mulr. Pres.; G. M. Newton, Sec. Capital, \$500,000; Par. \$5) 49 Pine
- Livingston H. & Co. (Herman Livingston, no Co.) 71 Pine
- Livingston M. & W. (Maturin & William S. & Francis A. Livingston) 3 B'way, 26 Marketfield & 8 G'wich
- Livingston & Jones (Levi L. Livingston & John Jones) 156 Ninth av.
- Livingston, Fargo & Co. (dissolved) 61 Hudson
- Lloyd John & Sons (James O. & William T. & Ellen L. Lloyd) 15 Nassau
- Lloyd H. H. & Co. (Henry H. & James H. Lloyd) 21 John
- Lobe F. W. & Co. (Frederick W. Lobe & Justus F. Poggenburg) 136 Nassau
- Lobe & Poggenburg (Frederick W. Lobe & Justus F. Poggenburg) 45 Liberty
- Locke Print Works (William H. Locke proprietor) 77 Murray
- Lockhelmer Frank J. & Co. (Frank Dietz) 167 Wash. mkt
- Lockwood Cornellus & Co. (Alvah W. Lockwood) 25 Fulton
- Lockwood G. & Co. (dissolved) 556 B'way
- Lockwood H. M. & Co. (Harvey M. Lockwood, no Co.) 506 B'way
- Lockwood R. M. & Co. (Robert M. Lockwood, no Co.) 118 Wall
- Lockwood & Co. (LeGrand Lockwood, Albert S. Walte, James H. Benedict, Edmund S. Munroe & Lucius J. Vanhookerck) 22 William
- Lockwood & Collins (William H. Lockwood & Hiram J. Collins;—special partner, John E. Lockwood, \$10,000; terminates 30th April, 1885) 143 Maiden la.
- Lockwood & Crosby (Levi A. Lockwood & Darius G. Crosby) 133 Nassau
- Lockwood & Everett (Radcliffe B. Lockwood & Charles J. Everett) 77 John
- Lockwood & Hannington (M. E. Lockwood & Richard H. Hannington) 315 Pearl
- Lockwood & Overfield (Luke A. Lockwood & John L. Overfield) 110 B'way
- Lockwood Brothers & Underhill (Ezekiel S. & Daniel D. & Alexander Lockwood & Lancaster Underhill) 29 Murray & 33 Warren
- Lockwood, Tuttle & Miller (Charles L. Lockwood, Charles E. Tuttle & Albert W. W. Miller) 675 B'way
- Lockyer Thomas & Co. (John A. Teneyck) Pier 24 E. R.
- Loder & Lockwood (Noah Loder & Charles Lockwood) 126 Chambers
- Loder & Pomeroy (Jeremiah Loder & Isaac Pomeroy) 79 Cedar
- Loder Brothers & Co. (Lewis B. & Cyrus W. & Benjamin H. Loder) 318 B'way
- Lodi Manuf. Co. (*Hicksensack, N. J.*, James E. Dey, agt.) 66 Cortlandt
- Loeb Brothers (Solomon & Philip Loeb) 118 B'way
- Loeb Brothers (Mason & Augustus & Charles Loeb) 110 Chambers
- Loeffler B. & Co. (Bernhard Loeffler & Abraham Bamberger) 395 B'way

Loekle Charles & Brother (Ernest Loekle) 281 B'way
 Loeschlight, Wesendonck & Co. (William Loeschlight, O'to Wesendonck, Gustavus Kutter & Edward Luckemeyer) 61 Worth
 Loew Brothers (Charles E. & Edward V. & Frederick W. Loew) 104 E. C
 Logan & Preston (Benjamin J. Logan & Joseph P. Preston) 78 Broad
 Logue & Jones (Daniel C. Logue & Jesse M. Jones) 808 Hudson
 Lohman H. & J. (Herman & John) 582 Water
 Lohmann, Wiegand & Co. (dissolved) 689 Third av.
 Lombard & Vion (James Lombard & Joseph Vion) 81 W. 40th
 Lomer G. & Co. (Gerhard Lomer & James Coristine) 56 Cedar
 Loney B. S. & W. A. & Co. (Boudinot S. & William A. Loney & William P. Iddings) 77 Reade
 Long Island Oil Co. (Lewis E. Joy, Pres.; William T. Wardwell, Treas.; Capital, \$100,000; Par, \$100) 102 Maiden la.
 Long H. S. & Co. (Henry S. Long & William S. Okie) 97 Murray
 Long S. S. & Brother (Samuel S. & Isaac S. Long) 77 Day
 Long Brothers (dissolved) 317 W. 47th
 Longley & Hoyt (Augustus H. Longley & Asa Hoyt) 816 G'wich
 Longman's R., Sons (Samuel & Charles Longman) 75 Nassau
 Longstreet, Bradford & Co. (Charles A. Longstreet, George P. Bradford, George H. Welles & John Sedgwick) 348 B'way
 Longworth & Allison (David Longworth & William Allison) 410 Sixth av.
 Loomis & Jones (Marenius A. Loomis & Thomas H. Jones) 27 W. Wash. mkt
 Looram Patrick & Co. (dissolved) 541 Third av. & 699 First av.
 Loper Isaac C. Jr. & Co. (no Co.) 72 Fulton mkt
 Loper & Davis (Charles S. Loper & Charles H. Davis Jr.) ft. E. 86th
 Lord Haynes & Co. (Charles H. Waterbury) 148 Chambers
 Lord John C. & Brother (Edward C. Lord) 86 B'way
 Lord Joseph L. & J. P. (John P.) 187 B'way
 Lord Timothy W. & Co. (Phillip Gilman) 90 Barclay
 Lord G. & Son (Charles & Charles Lord Jr.) 145 Fulton
 Lord S. & R. (Silas & Richard) 165 Front
 Lord & Bolton (George W. Lord & James Clinton Bolton) 55 Liberty
 Lord & Hansen (Joseph L. Lord Jr. & Frederick G. Hansen) 62 Wall
 Lord & Taylor (John T. Lord & John S. Lyle:—special partner, Samuel Lord, \$200,000; terminates 31st Jan. 1866) 468 B'way, 259 Grand & 47 Catharine
 Lord, Wicks & Co. (Thomas T. Lord, William N. Wicks & Henry G. Dautin) 87 Day
 Lord, Day & Lord (Daniel & Daniel D. & George D. Lord & Henry Day) 45 Exchange pl.
 Lord, Huntington & McNary (David P. Lord, Randolph Huntington & James M. B. McNary) 22 Vesey
 Lorenz & Core (Andreas Lorenz & William H. Core) 13 N. William
 Lorenz, Crofts & Co. (Charles Lorenz, Thomas Crofts & Francis Hoffbauer) 69 Reade & 87 Chambers
 Losee & Bunker (Ira Losee & Robert T. Bunker) 97 Pine
 Lossing & Barritt (Benson J. Lossing & William Barritt) 7 Beekman
 Lottimer William & Co. (Edward Sulley & Henry Simson) 129 Duane
 Loud H. W. & Co. (Henry W. & Edward H. Loud) 28 South
 Loud & Craft (George W. Loud & John S. Craft) 182 Bowery
 Londerback, Gilbert & Co. (David & William S. Londerback & John A. Gilbert) 23 Park row
 Louette J. & Vandezande (Jullius Louette & Desiré Vandezande) 26 Lispenard
 Loughran C. & T. (Charles & Thomas) 1 W. Wash. mkt

Loughran & Ebert (John Loughran & Thomas E. Ebert) 318 Wash'n
 Loughran & Hurson (James Loughran & Myles Hurson) 196 Duane
 Louis D. & Sons (Dennis & Mark & John Louis) 79 Ann
 Louis & Greenbaum (Jacob Louis & Louis Greenbaum) 35 Bowery
 Lovejoy John & Son (William H. Lovejoy) 10 W. 11th
 Lovejoy & Son (Henry & Henry W. Lovejoy) 15 Vandewater
 Loveland & Welch (Leonard Loveland & Peter A. Welch) 881 West
 Lovell & Sinclair (Alexander Lovell & Napoleon B. Sinclair) 28 Cuentles st.
 Low Edward A. & C. P. (Charles P.) 29 Burling st.
 Low A. A. & Brothers (Abiel A. & Josiah O. Low & Edward H. E. Lyman) 81 Burling st.
 Low, Harriman, Durfee & Co. (James Low, Oliver Harriman, George B. Durfee & James O. Atwater) 45 Park pl.
 Lowber, Ostrom & Co. (Edward J. Lowber, James A. Ostrom, William Parr & Henry V. Reeve:—special partner, John M. Furman, *Wreckmaster Co., N. Y.*, \$75,000; terminates 31st Jan., 1866) 105 Front
 Lowden & Darling (William H. Lowden & Gilbert F. Darling) 259 South
 Lowden & Powell (Washington Lowden & James Powell) 117 John
 Lowden & Weekes (Abraham R. Lowden & Alvin A. Weekes) 117 John
 Lowe & Brother (James A. & Isaac N. Lowe) 204 Bleeker
 Lowe & Roberts (James B. Lowe & William A. Roberts) Pier 25 E. R.
 Lowenstein & Moser (Menthelm Lowenstein & Louis B. Moser) 75 Franklin
 Lowenthal & Olin (Charles Lowenthal & Edwin R. Olin) 250 Fulton
 Loweree & Seabury (James M. Loweree & Gardner T. Seabury) 249 Pearl
 Lowrie G. W. & G. W. (George Washington & George Williams) 183 Centre
 Lowrie & Co. (Charles H. & Thomas H. Lowrie Jr.) 53 Maiden la.
 Lowitz & Becker (John Lowitz & Christlieb E. Becker) 449 B'way
 Lowry J. S. & Co. (Joseph S. Lowry, William H. Warner & Edwin C. Hall) 37 Warren
 Lowrey & Fransolt (Grosvenor P. Lowrey & Augustus C. Fransolt) 89 Nassau
 Lowther & Brother (Charles Jr. & George Lowther) 403 Third av. & 129 W. 11th
 Loyd & Blandy (Wilson & William H. Loyd & Graham Blandy) 57 Exchange pl.
 Loye P. & J. (Patrick & James) 371 Grand
 Lubkemann & Schoverling (William Lubkemann & William Schoverling) 309 Bowery
 Lublin & Steiner (Oscar Lublin & Samuel Steiner) 321 Pearl
 Lubrecht Charles & Co. (no Co.) 12 Frankfort
 Ludlam W. & A. B. (William & Abram B.) 21 Fulton
 Ludlam, Heinkeken & Co. (Henry Ludlam, Gustav Heinkeken & George W. Palmore) 115 B'way
 Ludlow E. H. & Co. (Edward H. Ludlow & Morris Wilkins) 8 Pine
 Ludmann C. & Co. (Camille Ludmann & Leonce F. Dufourcq) 4 S. William
 Ludwig & Bourlier (Agnes Ludwig & Janet Bourlier) 895 B'way
 Luff & Brother (John V. & George W. Luff) 15 E. 27th
 Luhme J. F. & Co. (Julius F. Luhme, Hugo Goebeler & William J. Rohrbeck) 566 B'way
 Lühring & Crum (dissolved) ft. Barclay
 Luhrman & Co. (Frederick Luhrman & John Gleistein) 77 Sixth av.
 Lulling Charles & Co. (William Toel) r 52 Exchange pl.
 Lummis Brothers & Sutton (William M. & Dayton Lummis & Charles K. Sutton) 64 Reade
 Lumnus Franklin H. & Co. (Daniel Bridge) 82 John
 Lunt Brothers (Benjamin P. & George D. Lunt:—special partner, Mark L. Potter, \$40,000; terminates 1st Jan. 1869) 23 South

Luqueer R. S. & Co. (Robert S. & Francis T. Luqueer Jr.) 81 Murray
 Luther & Mundorf (dissolved) 273 W. Wash. mkt.
 Luther & Underwood (Giles S. Luther & George J. Underwood) 84 E. 22d
 Lutigen M. O. & Grote (Maximilian O. Lutigen, Augustus E. Grote & Ferdinand F. Blanke) 64 Broad
 Lutzschwager & Butzen (Michael Lutzschwager & Edward Butzen) r 46 Elizabeth
 Lyall J. & W. (James & William) 85 Duane
 Lydecker & Schmidt (Peter D. W. Lydecker & Frederick Schmidt) 114 E. 14th
 Lykens Valley R. R. & Coal Co. (George E. Hoffman, Pres.; A. B. Young, Sec.; Capital, \$800,000; Par, \$50) 18 William
 Lyles & Polhamus (Henry Lyles Jr. & Henry A. Polhamus) 120 Front & 262 South
 Lyman Henry A. & Co. (no Co.) 1 College pl.
 Lyman T. C. & Co. (Thomas C. Lyman & Henry L. Greenman) 88 Front
 Lyman & Wilson (Sylvester Lyman & Henry S. Wilson) 84½ Pine
 Lynch Peter & Co. (James A. Kemp) 41 Vesey
 Lynch & Brown (dissolved) 130 W. B'way
 Lynch & Hartwell (James S. Lynch & George Hartwell) 27 William
 Lynch, Cole & Meehan (John O'C. Lynch, William L. Cole & Patrick J. Meehan) 29 Ann
 Lynde & Lamb (Benjamin Lynde & Anselw R. Lamb) 176 B'way
 Lynn & Hoperath (George Lynn & Robert T. Hoperath) 181 Chatham
 Lyon William H. & Co. (Robert Shaw & Morris Soher) 15 Cortlandt
 Lyon William P. & Whittemore (Frederick W. Whittemore) 537 Pearl
 Lyon E. & Co. (Elizabeth Lyon & Joseph S. Cohen) 11 Park row
 Lyon H. & Co. (Hyatt & Caleb & Emma F. Lyon) 78 Wall
 Lyon J. E. & Co. (dissolved) 16 Day
 Lyon Brothers (William J. & John P. Lyon) 28 Cortlandt
 Lyons Henry J. & Co. (Dillard Ricketts & Charles B. Simmons) 6 Broad
 Lyons A. & Co. (Abraham Lyons & Emile H. Brle) 56 Chatham
 Lyons S. H. & Co. (Samuel H. Lyons, no Co.) 60 Liberty

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McAleenan H. & H. (Hugh & Henry) 62 Mulberry
 McAlpin D. H. & Co. (David H. McAlpin & John W. French) 77 Av. D
 McAlpin & Barraclough (William H. McAlpin & James Barraclough) 78 Catharine
 McAndrew & Wann (Alexander McAndrew & Samuel Wann) 19 Pine
 McArthur Thomas J. & Co. (George W. Stake) 538 B'way
 McAusland & Smith (dissolved) 23 Ann
 McBride James & Henry, 174 Wash'n
 McBride M. & A. (Mary & Anna) 321 Eighth av.
 McBride P. & Co. (Patrick McBride, no Co.) E. 15th & Av. B
 McCabe H. & Co. (Henry McCabe & Joseph Rose) 80 Chambers
 McCabe J. & T. (James & Thomas) 128 Eighth av. & 178 Tenth av.
 McCabe J. & Co. (dissolved) 68 W. Wash. mkt
 McCabe & Clark (John McCabe & James H. Clark) 248 E. 28d
 McCabe & Duffy (John McCabe & Peter Duffy) 48 Willett
 McCabe, Clark & Co. (dissolved) 80 Chambers
 McCafferty John & Co. (Henry McDonnell & Dennis McCafferty) 280 Bowery
 McCaith John & Co. (James McCaith) 191 G'wich
 McCarron J. & Co. (James McCarron & Patrick Clark) 61 Wash. mkt
 McCarthy & Donovan (Thomas McCarthy & Daniel Donovan) 226 South
 McCarty & Swan (Ozias McCarty & John Swan) 162 South
 McClave Brothers (Stephen P. & John McClave Jr.) ft. W. 22d
 McClure W. S. & Co. (Walter S. & Clarence McClure) 250 Fulton

McClure & Cameron (John B. McClure & Ewen Cameron) 52 John
 McColl & Frith (Duncan McColl & Samuel S. I. Frith) 52 Exchange pl.
 McColl J. & Co. (Jane McColl & William H. Cohen) 229 Wash'a
 McCollough & Morrison (Andrew J. McCollough & William Morrison) 185 W. 19th
 McCombie & Child (James A. McCombie & Don A. Child;—special partner, Alonzo Child, Tarrytown, N. Y. \$20,000; terminates 1st Jan. 1866) 11 Water
 McConnell & Bowe (Edward C. McConnell & Peter Bowe) 893 Grand
 McCoey & Brother (Arthur & James McCoey) 410 Cherry
 McCoole, Cosgrove & Co. (Daniel N. McCoole, Andrew B. Cosgrove & Michael Moloughney) 99 Ninth av.
 McCormick James & Co. (Francis McAtavey) 29 Beaver
 McCoy E. A. & M. (Eliza A. & Martha) 81 Third av.
 McCoy & Cooley (Thomas McCoy & John Cooley) 708 Third av.
 McCrea & Miller (William McCrea & David Miller) 15 Vandewater
 McCrea & Ryan (John McCrea & Michael Ryan) 29 Stone & 89 S. William
 McCready F. H. & Co. (Fitz H. McCready & George B. Hartson) 118 Water & ft. E. 24th
 McCready N. L. & Co. (Nathaniel L. McCready & Silas C. Evans) 36 South
 McCredy & Arnour (Denis A. McCredy & Paul J. Arnour) 149 Pearl
 McCreery & Jeffers (John McCreery & George Jeffers) 168 S. William
 McCrodden A. & Son (Anthony & Dennis McCrodden) 92 Gold
 McCrum & Reid (dissolved) 91 Elm
 McCullough Lead Co. (James McCullough, Pres.; James R. Hitchcock, Sec. Capital, \$25,000; Par, \$50) 64 Duane
 McCumiskey & Dredger (Henry McCumiskey & William Dredger) 275 Front
 McCune, Scott & Cooper (Charles W. McCune, William H. Scott Jr. & Phineas L. Cooper) 36 Murray
 McCusker T. & R. (Thomas & Robert) 1 Livingston
 McDermott & Corcoran (Michael H. McDermott & James Corcoran) 358 Third av.
 McDermut W. L. & Co. (William L. McDermut & David Demarest) 254 G'wich
 McDonald & Co. (James & John McDonald) 359 Bowery
 McDonald & Bischoff (John McDonald & Henry Bischoff) 8 Battery pl.
 McDonald & Russell (James McDonald & John Russell) 148 G'wich
 McDonnell & Clark (Patrick McDonnell & Christopher Clark) 64 Jackson
 McDougall & Gardner (Matthew McDougall & Hugh Gardner) r 81 W. 24th
 McDougall & Potter (Henry McDougall & Roger Potter) W. 25th n Tenth av.
 McDougall & Westervelt (Henry McDougall & Daniel P. Westervelt) 110 W. Wash. mkt
 McElarney & McDevitt (Michael McElarney & Dennis McDevitt) 208 Delancey
 McEvoy T. & Sons (Thomas & Arthur & James P. McEvoy) 375 W. Wash. mkt
 McEvoy & Brothers (John B. & Timothy B. & Fintin B. McEvoy) 330 Grand
 McEwen & Turner (James L. McEwen & George Turner) 426½ Sixth av.
 McFadden G. & H. (George E. & Harrison. G.) 27 Catharine
 McFarlan & Smith (William W. MacFarlan & Fitzhugh Smith) 56 Cortlandt & 449 West
 McFarlane & Thorne (James McFarlane, Hudson Co. N. J. & Jonathan Thorne Jr. N. Y.;—special partner, Jonathan Thorne, \$100,000; terminates 1st February, 1869) 20 Ferry
 McFeeters & Co. (Robert McFeeters & Frank Bowman) 13 Beekman
 McFeeters & Ennis (Andrew McFeeters & John J. Ennis) 75 John & 10 Spruce
 McGary P. & E. (Patrick & Edward) 526 G'wich
 McGinness H. & P. (Hugh & Peter) 1811 & 1830 Third av.

McGinness & Tracy (Edwin McGinness & Theodore Tracy) 8 Old st.
McGrann & Hall (George McGrann & William Hall) 14 Franklin mkt
McGrath & Day (William McGrath & William T. Day) 135 Mercer
McGrath & Fitzgerald (Roger McGrath & Thomas Fitzgerald) 36 Water
McGrath & Hayden (William McGrath & David Hayden) 17 Ann
McGrath & Hunt (William B. McGrath & George T. Hunt) 64 Lispenard
McGrath & May (dissolved) 130 Worth
McGraw & Co. (dissolved) ft W. 14th
McGraw & O'Brien (Samuel McGraw & Morgan O'Brien) 18 Sixth
McGrury T. & J. (Thomas & John) 708 B'way
McGuinness T. & Brother (Thomas & Patrick J. McGuinness) 4 First
McGuire & Foran (dissolved) 193 West
McGuire & Sloane (Samuel K. McGuire & William Sloane) 97 W. 29th
McIlvaine Brothers (Alexis E. & Edward E. McIlvaine) 48 Broad
McIntire & Davison (Alfred McIntire & William S. Davison) 25 Chambers
McIntire & Gill (John McIntire & James Gill) 125 Chatham
McIntire & Hamilton (Samuel McIntire & John Hamilton) 114 Chambers
McKay & Wynkoop (James W. McKay & Cornelius D. Wynkoop) 24 Ann
McKechnie & Watt (John McKechnie & James M. Watt) 180 Grand
McKee Joseph & Son (Joseph McKee jr.) 292 Broome
McKee W. A. & Co. (William A. McKee & Charles McMichael) 69 G'wich
McKee & Judson (George W. McKee & Benjamin F. Judson) 459 Water & 235 South
McKeever & McConnell (John McKeever & David McConnell) 105 Hester
McKendrick & Jackson (Quentin K. McKendrick & Arthur Jackson) 17 Moore
McKenna James & William, r. 59 Elm
McKenna & Farrell (Bernard McKenna & William Farrell) 161 Bowery
McKenzie J. H. & Co. (dissolved) 714 B'way
McKenzie P. & W. (Peter & William) 54 Vestry
McKenzie & Co. (John D. & George S. McKenzie) 75 Front
McKenzie & McEwan (William McKenzie & Michael McEwan) 34 W. 30th
McKeon & Martin (Robert McKeon & Jeremiah N. Martin) 361 Sixth av.
McKeon & Smyth (John McKeon & Frederick Smyth) 21 Nassau
McKeone Charles & Co. (no Co.) 69 Barclay
McKesson & Robbins (John & John McKesson jr. Daniel C. Robbins & George B. Gilbert) 91 Fulton & 82 Ann
McKiernan & Flynn (James McKiernan & Thomas Flynn) 497 1/2 Eighth av.
McKillop & Sprague (John McKillop & Daniel J. Sprague) 37 Park row & 145 Nassau
McKlin Brothers & Co. (Haslett & John H. & Robert McKlin) 62 Wall
McKinley & Smack (William McKinley & Robert Smack) 504 Water
McKinstry George A. & Co. (James N. French) 72 Beaver
McKnight's John, Son (Jno. T. McKnight) 17 Downing
McLachlan Charles & Co. (Charles McLachlan, William A. Stephens) 24 Ann
McLaughlin & Wiley (Edward T. McLaughlin & John & George W. Wiley) 23 Old st. 4 Tinty pl. & 54 White
McLean Samuel & Co. (refused) 39 Park pl.
McLean & Lintz (Thomas M. McLean & William Lintz) 165 Maiden la. & 41 Fletcher
McLeans & Williams (William T. & Alexander W. McLean & Samuel Williams) 252 West
McLellan David & Brothers (John & Robert McLellan) 26 Spruce
McLelland, Pullis & Haley (John McLelland, William Pullis & John Haley) 251 W. 26th
McLeod & Remmey (Rodrick McLeod & William W. Remmey) 229 B'way

McLoughlin Brothers (John & Edmund McLoughlin) 30 Beekman
McMahon D. & T. (Dennis & Thomas) 271 B'way
McMahon Brothers (Edward & Charles & John McMahon) Third av. n E. 139th
McManus T. & Co. (refused) 31 Coenties sl.
McManus & Brother (Andrew J. & Peter J. McManus) 41 Suffolk
McMillan William H. & Brother (Archibald McMillan) 113 South
McMurray John G. & Co. (Jacob H. Dater) 277 Pearl
McMurray Joseph & Co. (George Logan) 69 South
McMurray & Teit (Henry E. McMurray & Robert S. Teit) 11 Stone
McMurtry G. & J. (George & John) 271 Eighth av.
McMurtry & Campfield (Oscar H. McMurtry & Samuel L. Campfield) 541 Ninth av.
McNab & Harlin (James McNab & John Harlin) 86 John
McNeilly & Brother (William & John McNeilly) 263 & 573 Third av. & 296 Tenth av.
McNicol & Co (Francis & John McNicol) 23 E. 12th
McNiece T. & Co. (Thomas McNiece & Joseph Chamberlain) 163 Christopher
McNulty J. & F. (James & Frank) 16 Cortlandt
McParlan II. & J. (Hugh & James) 439 Fourth av.
McParlan & Duffy (Robert McParlan & Patrick Duffy) 205 E. 35th
McPherson E. & Co. (Reuben & John McPherson & William H. Haynes) 122 & 164 W. Wash. mkt
McPherson, Quick & Co. (Andrew H. & John Q. McPherson & John C. Quick) 94 Barclay
McQuade F. & W. (Francis & William) 123 W. B'way & 573 G'wich
McQuesten & Holsworth (William G. McQuesten & M. A. Holsworth) 41 Lispenard
McRae Thomas C. & Co. (Maria L. & Selma McRae) 382 Canal & 418 Fourth av.
McRea & Wells (John S. McRea & John C. Wells) 141 Maiden la.
McReady & Kuhn (Frederick McReady & John Kuhn) 271 Bowery
McSpedon & Robbins (Thomas McSpedon & William Robbins) 51 Ann
McTaggart S. & P. (Samuel & Peter) 342 First av.
McWilliams & Dunlap (David R. McWilliams, only) 67 Ann
Maas Frederick M. & Co. (Julius & Nathan Kulp) 174 William
Maas M. H. Marx & Co. (Max Henry Maas & Emanuel & Joseph Marx) 46 Beaver
Maas, Weil & Co. (Abraham W. Maas, Maurice Weil & Simon Saloschin) 51 Lispenard
Maass, Groeschel & Co. (William H. Maass, George C. Groeschel & Henry W. Royce) 21 Maiden la.
Mabb & Britton (Thomas W. Mabb & William L. Britton) 19 Coenties sl.
Mabee Foster N. & Co. (dissolved) 33 Front & 391 W. 18th
Mable, Todd & Co. (John Mable, Edward Todd & John McGovern) 120 B'way & 42 Greene
Mable, Manley, Murray & Morgan (Levi J. Mable, Adoniram J. Manley & Cyrus J. Murray, N. Y. & George W. Morgan, *At. Vernon, Ohio*, special partner, Walter L. Sessions, *Panama, N. Y.* \$15,000; terminates 1st January, 1867) 14 Warren
Macdonald Francis & Co. (James Hutchison) 6 Bowling gr.
Macdonald D. H. & Co. (Donald H. Macdonald & E. G. Hamilton) 111 G'wich
Macgregor John & Co. (William C. Osborne) 180 Pearl
Mack & Bunker (Louis F. Mack & Albert G. & Edward H. Bunker) 68 Wall
Mack, Hyman & Co. (Jacob & Alexander Mack & Elkin Hyman) 383 B'way
Mackay H. K. & Co. (Henry E. & John H. Mackay) 182 Wash'n
Mackenzie & Co. (William Mackenzie, Charles B. Peck & Wilson G. H. Randolph) 339 B'way
Mackenzie, Peck & Randolph (William Mackenzie, Charles B. Peck & Wilson G. H. Randolph) 325 B'way
Mackey & Co. (Joseph Mackey, no Co.) 300 B'way
Mackey & Morphy (Charles E. Mackey & Michael Morphy) 31 Nassau
Mackin & Brother (Francis & Charles Mackin) 144 Chambers

Mackintosh, Green & Horton (William H. Mackintosh, Henry A. Green & Abel Horton) 48 Murray

Mackrell & Richardson Manuf. Co. (L. S. Richardson, Pres.; S. M. Richardson, Sec.; Capital, \$45,000; Par, \$100) 243 E. Houston

Mackrell & Stimpson (dissolved) 284 E. 11th

Maccomb Lead Mining Co. (S. B. Smith, Pres.; H. H. Boody, Treas. Capital, \$350,000; Par, \$5) 8 Wall

Macoy & Herwig (Robert F. Macoy & Herman L. Herwig) 114 B'way

Macoy & Sickels (Robert Macoy & Daniel Sickels) 430 Broome

Macquell William A. & Co. (no Co.) 41 W. 12th

Macrae Brothers (B. W. & James M. Macrae) 24 Broad

Macy & Co. (Charles H. & Theodore E. Macy & Dow S. Kittle) 190, 312 & 757 Sixth av.

Macy & Jenkins (Charles B. Macy & Francis Jenkins) 67 Liberty

Macy's Josiah, Sons (Francis H. & John H. & Sylvanus J. & Josiah Jr. & William H. Macy Jr.) 189 Front

Madden J. & J. (John & James) 26 Pell

Madden W. & Son (William & John Madden) 89 Fulton mkt

Maddock W. B. & Steel (William B. Maddock & William Steel) 7 Barclay

Maerz & Elsner (Christian Maerz & August Elsner) 203 Wooster

Magnus & Co. (refused) 197 South

Magic Raffle Co. (G. B. Arnold, Pres.; J. S. Arnold, Sec. Capital, \$10,000; Par, \$50) 95 Chambers

Magnin Ve J., Guedin & Co. (Eliso & David J. Magnin, Jacques Guedin & Edward L. Theriat) 2 Maiden la.

Magnus Emil & Co. (John D. C. Gillespie) 18 Liberty

Magnus Brothers (Theodore & George Magnus) 104 Fulton

Magna & Israel (Samuel A. Magnus & Jacob Israel) 251 Pearl

Maguire & Ryan (John W. Maguire & Daniel L. Ryan) 45 Third

Maher Thomas & Co. (John C. McCarthy) 133 Barrow & 146 W. 32d

Mahnken C. & Co. (Cord Mahnken, no Co.) 311 G'wich

Mahon & Co. (John Mahon & Richard Conroy) 72 Hott

Mahrt & Dieckmann (Jacob Mahrt & William Dieckmann;—special partner, John F. Pupke, \$10,000; terminates 1st August, 1867) 262 Canal

Mallard L. & Co. (Lucien Mallard & Pierre V. Dufon) 10 Barclay

Mallier, Lord & Quereau (William H. Mallier, Samuel P. Lord & Abraham Quereau) 108 Wall

Maine Mining Co. (B. W. Hart, Pres.; Capital, \$500,000; Par \$20) 51 Exchange pl.

Maine M. T. & Co. (dissolved) 141 Pearl

Maitland Robert L. & Co. (William Wright) 1 Hanover sq.

Maitland & Co. (William C. & Robert Maitland & Otto Schwind) 16 S. William

Maitland, Phelps & Co. (Royal Phelps, Robert Gordon & Benjamin F. Butler, only) 45 Exchange pl.

Maitre V. & Co. (Victor Maitre, no Co.) r 77 Nassau

Major & Knapp (Richard Major & Joseph F. Knapp) 449 B'way & 26 Mercer

Major & Sloan (dissolved) 40 South

Makepeace & Co. (B. M. Makepeace & Henry Tiffany) 57 Murray

Makin Richard & John, 70 Broad

Mall Henry W. T. & Co. (Charles Mall & Oliver William Birch) 135 Duane

Mallory & Co. (George H. Mallory & John D. Clism) 332 G'wich

Mallet E. & Co. (Engelbert Mallet & Charles E. Fletcher) 90 Beaver

Mallon & Donovan (Thomas H. Mallon & Timothy F. Donovan) 7 South

Mallory & Butterfield (William H. Mallory & Edwin L. Butterfield) 99 William

Mallory & Sanford (James E. Mallory & Gelston Sanford) 110 E. 29th

Malone & Kelly (Robert Malone & Daniel Kelly) 675 Second av.

Malone & Kennedy (Catharine Malone & William H. Kennedy) 496 Pearl

Maltbie William D. & Co. (Armstrong Maltbie & James R. Richards) 134 Pearl

Maltby, Eastwood, Brewster & Co. (Ellsworth P. Maltby, Charles W. Eastwood, Nathan Brewster & Robert E. Hill) 366 B'way

Man & Parsons (Albon P. Man & John E. Parsons) 64 Wall

Manahan & Millar (Thomas Manahan & George W. Millar) 10 Spruce

Manara T. & Co. (Theodore Manara & Edward G. Thompson) 10 Beaver

Manchester James & Co. (Edwin H. Hobby) 195 B'way

Manchester & Nemirs (George O. Manchester & Daniel Nemirs) 114 Nassau

Mandeville & Sigler (Henry V. Mandeville & Hiram Sigler) 163 E. 23d

Mangum & Tiers (Henry H. Mangum & George W. Tiers) Pier 8 N. R.

Manges Brothers (Moses & John F. Manges) 295 G'wich

Manhan Silver Lead Mining Co. (moved, no inf.) 191 B'way

Manhattan Gas Light Co. (Charles Rooms, Pres.; Samuel H. Howard, Sec.; Capital, \$4,000,000; Par, \$50) Irving pl. c. E. 15th

Manhattan Iron Works (David Headley, Pres.; B. M. Vanvoort, Sec. Capital, \$160,000; Par, \$100) ft. W. 143d

Manhattan Mining Co. (R. H. Rickard, Pres.; J. W. Davis, Sec.; Capital, \$500,000; Par, \$25) 21 Nassau

Manhattan Oil Co. (E. Rowe, Pres.; J. M. Motley, Treas. Capital, \$300,000; Par, \$100) 16 B'way

Manhattan Soap Co. (F. L. Holbrook, Pres.; L. Snow, Sec. Capital, \$10,000; Par, \$10) 12 Stone & 85 Pearl

Manl J. & Vock (Jacob Manl & Jacob Vock) 195 Second

Manley Paddle Wheel Co. (Joseph J. Comstock, Pres.; James B. Post, Sec. Capital, \$600,000; Par, \$100) 20 Exchange pl.

Manley & Co. (Washington Manley, N. Y. & Frederick A. Mayhew, *Summit, N. J.*;—special partner, George Manley, *Summit, N. J.* \$50,000; terminates 9th July, 1866) 25 William

Mann Edward J. & Co. (Dwight Johnson & Samuel V. Mann) 7 State

Mann & Holly (Stephen A. Mann & David N. Holly) 97 Pine

Mann & Rodman (Abd'jah Mann Jr. & Thomas H. Rodman) 54 William

Mannheimer & Brother Adolphus & Marcus Mannheimer) 339 Bleeker

Manning & Deforest (John B. Manning & Albert H. Deforest) 19 Wall

Manning & Squier (Richard H. Manning & William C. Squier) 113 Liberty

Mansell & Isaacs (Abraham Mansell & Abraham Isaacs) 109 John

Manuel & Vanduzer (John O. Manuel & John R. Vanduzer) 157 G'wich

Many F. & L. (Francis & Lewis;—special partner, John B. Phillips, *P'klyn, N. Y.*, \$10,000; terminates 31st Dec. 1866) 48 Warren & 1287 B'way

Manzini & Lawson (John A. Manzini & Samuel Lawson) 55 Walker

Mapes E. L. & Co. (Eber L. Mapes, Co. refused) 43 Clinton mkt

Marburg & Co. (Francis Marburg, no Co.) 193 Pearl

Marchand & Schwitter (Jules Marchand & George Schwitter) 81 Nassau

Marchant Brothers (Henry Jr. & William Marchant) 1 Hanover sq.

Marcher Robert & Brother (Alfred Marcher) 221 & 271 W. 26th

Marciel & Co. (John Marciel & Frederick Ansoategui) 45 Beaver

Marco & Silberstein (John Marco & David Silberstein) 410 Grand

Marcotte & Co. (Leon Marcotte & Emile Ringoet-Leprince) 7 E. 4th & 55 W. 16th

Marcus M. & Co. (Moritz Marcus & Gustav Sledenburg) 186 Pearl

Marcuse & Baltzer (Hermann Marcuse & Hermann B. Baltzer;—special partner, Bank of Commerce & Industry *Darmstadt, Grand Duchy of Hesse*, \$200,000; terminates 1st Jan. 1866) 50 Exchange pl.

- Marcy & Leon (Erastus E. Marcy & Alexis Leon) 26 E. 22d
 Marie C. & Co. (Camille & John B. Marie) 54 Walker
 Marie & Kanx (dissolved) 27 William
 Marine Hallway Co. (William Tyson, Pres.; W. H. Mailer, Sec. Capital, \$30,000; Par, \$25) 103 Wall
 Mariposa Mining Co. (James Hogg, Pres.; John Watt, Sec. Capital, \$10,000,000; Par, \$100) 84 Wall
 Marzey H. & Co. (Hugh Marzey & John McDonald) 182 Water
 Marks M. & Brother (Marcus & Abraham Marks) 153 B'way & Third av. n. E. 123th
 Martin & Henry (Francis Martin & James Henry) 804 W. Wash. mkt
 Marshall Brothers (Augustus & Frederick Marshall) 1 Av. A
 Marshall & Mittauer (Theodore Marshall & George Mittauer) 83 Walker
 Marshall A. & J. (Alonzo & James H.) 15th Gansevoort
 Marsh T. W. & A. & Co. (Theodore W. & Augustus Marsh & Daniel H. Applegate) 153 West
 Marsh Brothers (Joseph B. & Seymour Marsh) 222 B'way
 Marsh & Co. (Seymour N. Marsh & Joshua Read) 2 Vesey & 45 Gold
 Marsh, Brothers & Co. (James & Theophilus & Walter Marsh & William N. Woodcock) 95 John
 Marsh, Cue & Wallis (Luther R. Marsh, Frederick A. Cue & Alexander H. Wallis) 170 B'way
 Marshall George & Co. (Harmon Stockholm) 150 Water
 Marshall Jacob P. & Co. (Joseph R. Marshall) 260 Fulton
 Marshall Oscar T. & Co. (Andrew Carey) 91 Fulton mkt
 Marshall C. H. & Co. (Charles H. & Charles H. Marshall Jr. & Charles Lanson) 85 Burling sl.
 Marshall E. C. & A. A. (Edmund C. & Albert A.) 176 Third av.
 Marshall S. C. & C. S. (Susanah C. & Caroline S.) 141 W. 83d
 Marshall & Cochran (dissolved) 187 B'way
 Marshall, Dickinson & Co. (Edward Marshall & Henry Dickinson, no Co.) 38 Beekman
 Marshall, Johnson & Co. (John G. Marshall, John H. Johnson, Marcus A. Hinchman & William P. Hill) 351 B'way
 Marston William H. & Co. (refused) 17 Wall
 Marston & Power (William H. Marston & C. W. Power) 95 Beaver
 Marti C. & Co. (Carlos Marti & Patricio M. Paz) 19 Nassau
 Martin William A. & Co. (Henry P. Martin) 60 Cortlandt
 Martin C. & Co. (Christopher Martin, Co. refused) 346 Wash. mkt
 Martin C. G. & Co. (Charles G. Martin, no Co.) 142 Greene
 Martin E. & A. & Co. (Edward & Andrew Martin & James Campbell) 57 Vesey
 Martin E., H. G. Miller & Co. (Eli Martin & Henry G. Miller & — Arnold) 249 Fulton mkt
 Martin F. & Co. (Frederick Martin & Jacob Klipp) 157 W. 19th
 Martin H. & Co. (Harrison Martin, James E. Knight & Charles A. Bramhall) 234 Wash n
 Martin P. & W. (Peter & William) 59 Cortlandt
 Martin R. M. & Co. (Robert M. Martin & George D. Bule) 22 William
 Martin T. & A. R. (Thomas & Alexander R.) 833 W. 46th
 Martin W. H. & J. L. & Co. (William H. & John L. Martin & Alexander A. Osgood) 95 Chambers
 Martin & Co. (Frances A. Martin & William H. Shumway) 26 Water
 Martin & Co. (Thomas M. & Ralph Martin) 115 Warren
 Martin & Calahan (John Martin & John Calahan) 428 Fourth av.
 Martin & Corey (Howard E. Martin & William E. Corey) 283 G'wich
 Martin & Cusack (Edward T. Martin & Terence Cusack) 7 Gt. Jones
 Martin & Dunham (Mary Martin & Emily J. Dunham) 317 Bleeker
 Martin & Fulkerson (Adam C. Martin & Henry C. Fulkerson) 234 Pearl & 107 Beekman
 Martin & Lawson (John O. Martin & John D. Lawson) 364 B'way
 Martin & Morrison (Edward Martin & Robert Morrison) 279 Canal
 Martin & Ritchie (William A. Martin & Edward O. Ritchie) 81 Water
 Martin & Runyon (John Martin & Simeon M. Runyon) 299 B'way
 Martin & Siers (Clans Martin & Henry Siers) 187 Duane
 Martin & Smith (Isaac P. Martin & Augustus F. Smith) 31 Nassau
 Martin & Thomann (Mary Martin & Magdalene Thomann) 947¹/₂ B'way
 Martin & Way (David Martin & George E. Way) 73 Warren
 Martin's John T., Son & Co. (W. R. H. Martin, Marvin N. Rogers & John R. Evans) 189 Duane
 Martine S. A. & Co. (Stephen A. Martine, Coles C. Dusenbury & Joseph Youngs) 35 Park pl.
 Martinez, Gonzalez & Co. (Juan Martinez & Plutarco Gonzalez, no Co.) 50 Exchange pl.
 Matins & Onvriev (Martin Martins & Peter Onvriev) 81 E. Houston
 Marvin C. K. & Co. (Charles R. & Charles H. & Tasker H. Marvin & Archibald K. Vicle) 17 William
 Marvin D. & H. C. (Dan & Henry C.) 27 William
 Marvin & Co. (Walter K. Marvin & Samuel Puleston) 265 B'way
 Marvin & Daniel (William Marvin & Edwin M. Daniel) 37 William
 Marx F. & Co. (Frederick Marx & Joseph Schmitt) 179 William & W. 59th n Tenth av.
 Marx L. & Co. (Ludwig Marx, no Co.) 43 Exchange pl.
 Marzolf Jacob & Co. (Catharine Marzolf) 223 Wash. mkt
 Marzolf G. & Co. (George Marzolf & Adolph Schweyer) 97 Wash. mkt
 Masemann H. & H. (dissolved) 452 Fourth av.
 Mason J. H. & Co. (dissolved) 181 B'way
 Mason J. W. & Co. (Joel W. Mason, George W. Swain & Joseph M. Stuart) 377 Pearl & 190 Av. C
 Mason Brothers (Lowell Jr. & Daniel G. Mason) 7 Mercer
 Mason & Hamlin (Henry & Lowell Jr. & Daniel G. Mason & Emmons Hamlin) 7 Mercer
 Mason & Streeter (James Mason & James M. Streeter) 393 Ninth
 Mason, Haring & Himrod (Edgar M. Mason, John J. Haring & Peter Himrod Jr.) 197 Duane
 Masset & Brother (Valentine & Andrew Masset) 214 E. 15th
 Masters Augustus E. (special partner, Ezra Nya, Clinton Township, N. J., \$25,000; terminates 1st May, 1887) 17 South
 Masterson & O'Shaughnessy (Thomas J. Masterson & Nicholas O'Shaughnessy) 434 First av.
 Masterton & Stegle (James Masterton & George Steele) 434 B'way & 45 Pine
 Masterton & Reamer (Robert M. Masterton & Abraham Reamer) 46 Broad
 Masterton, Smith & Sinclair Stone Dressing Co. (Alexander Milne, Pres.; John H. Wood, Sec. Capital, \$100,000; Par, \$25) ft E. 29th
 Masury & Whiton (John W. Masury & Frederick L. Whiton) 111 Fulton & 50 Ann
 Mathers George, Sons (Samuel T. & Dewitt C. Mathers & Ralph N. Perlee) 107 Fulton
 Mathers E. & Co. (Ellen Mathers, Co. refused) 891 B'way
 Mathers S. & H. (moved no inf.) 1140 B'way
 Mathews & Brother (Samuel B. & Geo. R. Mathews) 266 Grand
 Mathews & Green (Richard Mathews & John Green) 243 Pearl
 Mathews & Irvine (dissolved) 1245 B'way
 Mathews & Swan (Albert Mathews & Otis D. Swan) 81 Pine
 Mathews & Taylor (Henry C. Mathews & Alfred W. Taylor) 95 Duane
 Mathewson J. B. & Co. (Joseph B. & George A. Mathewson & Charles H. S. Hubbard) 20 Maiden la.
 Mathey L. & A. (John Louis & Augustus S.) 119 Fulton
 Mathilde & Co. (Mathilde Loeser & Marie Galoupeau) 1 Brevoort pl.

Mathushek F. & L. Kuhnner (Frederick Mathushek & Leopold Kuhnner) 34 Second av.
 Matbell George W. & Co. (William Mackellar) 3 Tryon row
 Matfield & Cordes (John F. Matfield & John D. Cordes) 293 G'wich
 Matthews Hubbard & Co. (William Morris) opp. 184 West
 Matthews & Co. (Charles Matthews, no Co.) 160 Fulton
 Matthews, Hunt & Co. (Jonathan M. & James E. & Jared F. Matthews & Hiland H. Hunt) 92 Church.
 Matthliessen F. O. & Wiechers (Francis O. Matthliessen & William A. Wiechers) 104 Wall
 Mattison Alexander W. (special partner, Mahlon Mattison, \$10,000; terminates 1st Feb. 1867) 86 Spruce
 Mattisons & McCoy, (Joseph & Mahlon Mattison & John F. McCoy) 98 Cliff & 347 Pearl
 Mattinge & Behrman (Charles F. Mattinge & Henry Behrman) 173 West
 Mattox & Co. (Pierren S. Mattox & Henry H. Pennington) 11 Broad
 Maurer & Fuller (dissolved) 50 Centre
 Maurer & Vogel (Charles L. Maurer & George F. Vogel) 117 Prince
 Maurer & Weber (Henry Maurer & Adam Weber) E. 15th n Av C
 Maury Brothers (Matthew & Rutson Maury) 5 Hanover
 Maxheimer J. & Co. (John & Maria Maxheimer) 144 Grand
 Maxwell Alexander & Co. (William C. Walker & Marlon Penman) E. 45th c. Fourth av. & 31 Leonard
 Maxwell & Clarke (dissolved) 22 & 26 Old sl.
 May & Co. (Reuben May, no Co.) 438 Canal & 10 Vestry
 Maycock & Brown (Samuel Maycock & John W. Brown) 352 Third av.
 Mayer Ferdinand & Co. (Vincent Mayer) 96 Fulton
 Mayer Joseph & Sons (Gerson & Lewis Mayer) 122 Water
 Mayer Robert & Co. (no Co.) 33 William
 Mayer I. C. & Sons (Isaac C. & Samuel D. & James C. Mayer) 4 Cortlandt
 Mayer & Carlon (Dorothea Mayer & Caroline Carlon) 106 Seventh
 Mayer & Eckhmann (dissolved) 263 William
 Mayer & Feuchtwanger (Ferdinand Mayer & Mayer Feuchtwanger) 59 Chambers & 71 Reade
 Mayer & Goldberg (Abraham Mayer & James Goldberg) 14 Av. B.
 Maynard & Tiemann (George W. Maynard & Julius H. Tiemann) 128 William
 Mayor & Lane (Pierre A. Mayor & George Lane) 250 Canal
 Meacham H. H. & Co. (Harris H. Meacham & Egbert W. Stone) 180 B'way
 Meacham & Farnham (Geo. L. Meacham & Daniel G. Farnham) 92 South
 Mead Edwin & Ralph jr. & Co. (Edwin H. & Wm. S. & Melville E. Mead) 13 Coenties sl.
 Mead G. & H. & Sons (George H. & Halsey & Geo. H. & Halsey R. Mead) 97 Pine
 Mead M. R. & Co. (Martin R. Mead & Erasmus E. Bouton) ft. E. 34th
 Mead & Brother (Gideon & Nathan S. Mead) 61 Ninth av.
 Mead & Parshall (Walter H. Mead jr. & William V. Parshall) 9 Jane
 Mead & Woodward (Peter B. Mead, George E. & Francis W. Woodward & Daniel T. Atwood) 37 Park row & 146 Perry
 Mead, Lacey & Co. (Frederick & William K. Mead & Frederick Lacey) 47 Water
 Mead, Boyd & Titus (dissolved) 51 Cortlandt
 Meade & Dakin (Edwin R. Meade & Edward S. Dakin) 63 Wall
 Meade & Stowell (James M. Meade & Lovett C. Stowell) 14 Cortlandt
 Meakin J. & G. (James & George & Wm. Meakin) 9 Barclay
 Meallo & Co. (Lewis & William C. Meallo & Peter J. Bogert) 416 B'way
 Meers H. C. L. & Co. (Samuel F. Simpson, only) 277 W. 23d.
 Meeklen Brothers (William & Henry C. Meeklen) 235 G'wich

Meday & Co. (Jacob P. & George K. Meday) 21 Spring
 Medcalf & Anderson (Charles Medcalf & Garrett E. Anderson) 31 Water
 Meehan & Halligan (Patrick Meehan & Patrick Halligan) 44 W. Wash. mkt
 Meeker M. W. & H. (Mary W. & Henrietta) 39 W. 40th
 Meeker & Malthof (William W. Meeker & Joachim Malthof) 408 B'way
 Meeker & Northrup (Charles H. Meeker & Daniel B. Northrup) 6 Dey.
 Megarey & Co. (Charles Megarey & James F. Hartnett) 15 Wall
 Mehrbach I. & S. (Isaac & Solomon) 154 E. 24th
 Mehrboth Brothers (Philip & William & Ferdinand Mehrboth) 10 Cortlandt
 Meier & Hagen (Matthew Meier & Ernest F. Hagen) 106 Norfolk
 Meigs Charles A. & Son (Charles H. Meigs) 50 Exchange pl.
 Meigs H. jr. & Smith (Henry Meigs jr. & William A. Smith) 62 Wall
 Melne & Wilbur (Adolph Melne & Frank Wilbur) 38 Clinton mkt
 Melnken F. & H. (Frederick & Hermann) 217 Mott
 Meisel Lampe & Co. (Aloys & Albert Meisel & Edward Lampe) 104 Chambers & 123 White
 Meissner, Ackermann & Co. (Frederick & Charles F. L. Meissner & Charles F. Ackermann) 49 Beaver
 Melcher John & Co. (no Co.) 14 Cath. sl.
 Melny J. & T. (James & Theodore) 155 Eighth av.
 Meletta C. & Co. (refused) 53 Beaver
 Mellus, Currier & Sherwood (Eley Mellus, Robert B. Currier & Peter P. Sherwood) 42 Warren
 Mellen & Wilcox (Abner & Abner Mellen jr. & John H. Wilcox) 153 Chatham & 9 Elm
 Mell r J. A. & Co (John A. Mellor & William H. Patrick) 340 Fourth av.
 Melrose, Zorn & Co. (Henry Melrose, Gustavus Fick, John T. Zorn & Edward Nagel) 14 Beekman
 Mendelson & Barnert (Solomon Menderson & Nathan Barnert) 114 College pl.
 Mendes & Dorian (Emanuel A. Mendes & Thomas Dorian) 79 Pearl
 Menke & Burfeind (Henry Menke & Albert Burfeind) 259 Wash'n
 Menken Gevert & Co. (Henry Murken) 259 & 263 West
 Menzel William & Son (Hugo Menzel) 6 Wall
 Menzies, Viele & Mather (dissolved) 31 Nassau
 Merchant & Co. (refused) 64 Bleeker
 Merchant & Carman (Stephen L. Merchant & Jesse S. Carman) 89 Wall
 Mergentheim B. & Co. (Bernhard Mergentheim & Sarah Lindheimer) 439 B'way
 Merlam & Hanford (Silas A. Merlam & Theophilus T. Hanford) 77 Nassau
 Merle's G. Son & Co. (Louis P. Merle & Frank Squire) 230 & 237 Water
 Merriam B. W. & Co. (Benjamin W. Merriam, Co. refused) 577 B'way
 Merriam & Bell (Clinton L. & W. W. Merriam, William J. Bell, Robert Yelverton & Theodore Ames) 19 Willm.
 Merrick T. B. & Son (Thomas B. & William G. Merrick) 70 William
 Merrick & Co. (Richard J. Merrick & James O'Brien) 81 New
 Merrill Charles & Sons (Manning & Edward W. Merrill) 556 Grand
 Merrill John E. & Co. (Daniel E. Egbert & Jacob Kinsey) Pier 43 N. R.
 Merrill Robert & Sons (William G. & George W. Merrill) 156 Water
 Merrill & Co. (Henry A. & George D. Merrill) 34 Warren
 Merrill & Abbott (dissolved) 53 South
 Merrill, Fitch & Allen (William H. Merrill, Dennis M. Fitch & George Allen) 19 John
 Merrimac Mining Co. (W. R. Griffith, Pres.; James M. Mills, Sec. & Treas. Capital, \$500,000; Par, \$25) 334 Pearl
 Merritt & Bacharach (Francis J. Merritt & Max Bacharach) 700 Third av.
 Merritt & Draper (Henry D. Merritt & Joseph B. Draper) 19 Malden la.

Merritt & Foote (Joseph Merritt & Orrin Foote) 163 Chambers
 Merritt & Raymond (John W. Merritt & Samuel K. Raymond) 9 Hall pl.
 Merritt & Turnbull (W. H. Merritt & Thomas Turnbull) 100 Front
 Merritt & Walcott (Charles W. Merritt & Theodore Walcott) 64 Cortlandt
 Merritt & Wood (Nathaniel S. Merritt & Edward Wood) 82 Barclay
 Merryman & Long (E. R. Merryman & J. C. Long) 45 Murray
 Merselos P. & Co. (Peter Merselos & Isaac Meyers) ft. Dey
 Merten & Thoman (William Merten, only) 94 Forsyth
 Merwin W. R. & Co. (William R. Merwin, William T. Dobson & Thomas W. Wright) 63 Liberty
 Merwin & Bray (Joseph Merwin & Edward P. Bray) 262 B'way
 Merwin & Sprague (George P. Merwin & Joshua M. Sprague) 65 Franklin
 Merwin & Storms (Samuel C. Merwin & John J. Storms) 842 W. Wash. mkt
 Merz & Ulrich (Henry Merz & Frederick Ulrich) 188 Kasey
 Meterole & Russell (Adrian Meterole & Robert A. Russell) 800 E. 4th
 Mesigh & Mahr (Francis L. Mesigh & John C. Mahr) 230 Fulton
 Meakill D. & T. (Dennis & Thomas) 52 W. Wash. mkt
 Messer J. & E. (John & Edwin) 115 Macdonough
 Mess K. & Brother (Konrad & Jacob Mess) 749 Second av.
 Messenger T. & H. (Thomas & Harry) 161 Maiden la. & 89 Fletcher
 Messinger & Moore (Henry M. Messinger & William T. Moore) 96 Chambers
 Messinger & Wright (Charles S. Messinger & John H. Wright) 100 Chambers
 Metallic Car Spring Co. (O. Palmer, Pres.; Richard Vose, Sec. Capital, \$500,000; Par, \$100) 54 William & 816 W. 25th
 Metcalf & Duncan (Benjamin F. Metcalf & Samuel Duncan) 28 South
 Meterie & Russell (Emile T. Meterie & David Russell) 884 B'way
 Metropolitan Fire Arms Co. (W. J. Syme, Pres.; J. McChesney, Sec. Capital, \$100,000) Centre e Franklin
 Mettiam & Co. (Charles Mettiam & Thomas Patton) 429 B'way
 Mettler H. & Co. (Howell Mettler & John F. McGrath) 352 Wash. mkt
 Mettler & Demarest (James Mettler & Benjamin Demarest) Third av. e E. 86th
 Metz & Co. (Elias P. Metz, Co. refused) 429 B'way
 Metz & Co. (dissolved) 89 Maiden la.
 Mexican Pacific Co. (E. L. Plumb, Pres.; T. Mackie, Sec. Capital, \$10,000,000; Par, \$100) 83 Wall
 Meyberg B. & Co. (Benedict Meyberg, N. Y., & William Hildebrand & David Elsbach, O.) 89 B'way
 Meyer Herman & Son (Peter Meyer) 15 E. 27th
 Meyer William & Co. (refused) 2 College pl. & 88 Robinson
 Meyer E. & Co. (dissolved) 242 William
 Meyer J. & Co. (Jacob Meyer & Selig Maass) 408 B'way
 Meyer H. & F. W. (Henry & Frederick W.) 80 Cliff
 Meyer S. T. & A. T. (Sigmund T. & Asher T.) 401 B'way
 Meyer Brothers (Frederick W. & August F. Meyer) 93 Walker
 Meyer & Greve (Ludwig C. Meyer & Christian Greve) 52 Exchange pl.
 Meyer & Porzer (Henry L. W. Meyer & Francis Porzer) 208 B'way
 Meyer & Raab (Louis Meyer & Alois Raab) 195 William
 Meyer & Seidler (Christian Meyer & Henry Seidler) 21 W. 11th
 Meyer, Wondra & Co. (Charles E. Meyer, Anthony J. Wondra & Adolph Vogl) 445 Broome
 Meyers & Franklin (John H. Meyers & Charles Franklin) 376 Sixth av.
 Meylert & Co. (Amos N. & Asa P. Meylert) 6 Wall
 Michels L. M. & Co. (Louis M. Michels & Moses Henlein) 94 Bowery

Michigan Copper Co. (T. F. Mason, Pres.; W. H. Smith, Sec. & Treas. Capital, \$800,000; Par, \$15) 51 Exchange pl.
 Mickens, Smith & Co. (George T. Mickens, Thomas C. Smith & John W. Deering) 390 G'wich
 Mickle A. H. & Sons (William E. & Edward N. Lawrence & George B. Mickle) 36 B'way
 Middleton J. & Co. (John Middleton & William Winters) 87 Fulton mkt
 Middleton J. A. & Brother (John A. & William S. Middleton) 263 Water
 Middleton & Co. (William T. Bawden, only) 751 B'way
 Middleton & Co. (John N. B. & Thomas D. Middleton) 40 Exchange pl.
 Middleton & Pooler (Keuben S. Middleton & John W. Pooler) 13 Maiden la.
 Migeon & Turrell (Achille F. Migeon & George B. Turrell) 626 Wash'n
 Milbank Samuel & Son (dissolved) 68 Madison
 Milbank L. & R. (Isaac M. & Robert W.) 82 Front
 Milbank Brothers (Charles E. & Samuel W. & Albert J. Milbank) 70 Madison
 Miles' Manuf. Co. (Darwin A. Greene, Pres.; Henry C. Bowen, Treas. Capital, \$20,000) 59 Lewis
 Miles & Holman (Francis S. Miles & Lyman F. Holman) 36 Harrison
 Miles & Spaulding (dissolved) 174 W. 29th
 Milbau J. & Son (John & Edward L. Milbau) 183 B'way
 Millemann D. & Co. (David Millemann, no Co.) 105 & 117 Wash. mkt
 Millemann D. & W. H. (David & William H.) 152 West
 Millemann F. & W. H. (Frederick & William H.) 192 Wash. mkt
 Miller Frank & Co. (Edwin B. Miller) 5 Cedar
 Miller A. & Co. (Almon & David B. Miller, Henry G. Disbrow & Abraham B. McKoon) 340 B'way
 Miller A. S. & Brother (Alvin S. & James B. Miller) 335 B'way
 Miller C. & C. R. (Charles & Charles R.) 4744 B'way
 Miller C. F. & Brother (Christian F. & Christian H. Miller) 183 Delancey
 Miller C. H. & Co. (Charles H. Miller, no Co.) 337 B'way
 Miller C. H. & S. (Charles H. & Stephen) 363 West
 Miller D. C. & B. (Daniel C. & Robert) Pier 10 N. R. & Pier 12 E. R.
 Miller H. A. & Co. (Horace A. & Albert A. Miller) 74 Pearl
 Miller J. W. & J. H. (John W. & Jacob H.) 198 Wash. mkt
 Miller S. B. & Co. (Samuel B. & Charles Miller) 13 Fulton mkt
 Miller W. H. & J. E. (William H. & Joseph E.) 139 Grand
 Miller & Co. (Joseph B. & Henry Miller) 387 Canal
 Miller & Co. (Francis S. Miller & Joseph Beyerle) 179 Grand
 Miller & Co. (William Miller & Henry Steinbrück) 14 Laurens
 Miller & Co. (John Miller, no Co.) 9 Maiden la.
 Miller & Beare (Chandler W. Miller & Charles P. Beare) 67 Exchange pl.
 Miller & Brother (Daniel & Marcus Miller) 66 Av. D
 Miller & Carpenter (Robert T. Miller & Franklin T. Carpenter) 300 Wash'n
 Miller & Carr (George Miller & Walter Carr) 25 Pearl & 24 Bridge
 Miller & Coates (George C. Miller & Joseph H. Coates) 279 Pearl
 Miller & Cole (Lester B. Miller & Rufus L. Cole) 167 Reade
 Miller & Conger (Wright F. Conger, only) 243 & 271 South & 114 & 563 Water
 Miller & Edney (William Miller & James M. Edney) 4744 B'way
 Miller & Geib (Peter Miller & Conrad Geib) 126 Clinton
 Miller & Grant (Alexander Miller & Duncan A. Grant) 703 B'way
 Miller & Gross (Anthony Miller & Joseph B. Gross) 153 G'wich
 Miller & Haake (Peter Miller & Frederick Haake) 165 Suffolk
 Miller & Houghton (John E. Miller & Elijah A. Houghton) 83 South
 Miller & Luther (George J. Miller & Lawrence M. Luther) 181 Wash'n & 69 Dey

Miller & Mathews (Humphrys Miller & George H. Mathews) 757 B'way
 Miller & Meeker (Richard H. Miller & Jotham C. Meeker) 339 B'way
 Miller & Reed (Jedediah Miller & Paul A. Reed) 17 Av. D, 426 E. Houston, 180 Allen & 60 Av. C
 Miller & Seaman (Gilbert Miller & James M. Seaman) 144 Eldridge
 Miller & Stoutenburgh (George M. Miller, John A. Stoutenburgh & Wheeler H. Peckham) 48 Wall
 Miller & Thomas (dissolved) 489 B'way
 Miller, Gould & Hibbard (Hiram J. Miller, Roswald Gould & Oscar H. Hibbard) 306 Wash'n
 Miller, Peet & Nichols (Livingston K. Miller, William Peet & Charles A. Nichols) 192 B'way
 Millerd & Cool (Nelson Millerd & Hiram M. Cool) 56 Vesey
 Mills William O. & Co. (no Co.) 250 Front
 Mills E. S. & Co. (Edmund S. Mills & John S. Augur) 381 B'way
 Mills J. & T. (John & Thomas) 188 Bowery
 Mills & Chapin (James H. Mills & Henry Chapin) 118 Warren
 Mills & Crawford (Stephen H. Mills & John Crawford) 163 South
 Mills & Ray (Seth D. Mills & Edwin C. Ray) 318 B'way
 Mills, Knickerbocker & Co. (Joseph G. Mills, Henry Knickerbocker & Charles P. Currie) 26 Broad
 Milton Mining Co. (refused) 44 Exchange pl.
 Milton J. C. & Co. (John C. Milton, no Co.) 208 B'way
 Minaldi & Fink (Anthony Minaldi & Ernest Fink) 62 Catharine
 Miner & Avery (Theodore Miner & John Avery jr.) 146 Mercer
 Miner & Besson (William B. Miner & Robert H. Besson) 68 Pearl
 Miner & Somerville (Henry D. Miner & Robert Somerville) 37 Nassau
 Miner, Stevens & Co. (Henry M. Stevens & George K. Hoadley, N. Y. & George Hoadley, New Haven, Ct.) 406 B'way
 Mineral Manuf. Co. (Charles H. Leeds, Pres.; S. K. Satterlee, Treas. Capital, \$200,000; Par, \$25) 187 Maiden la.
 Minnesota Mining Co. (J. Rudd, Pres.; S. M. Pond, Sec. Capital, \$1,000,000; Par, \$50) 12 Pine
 Minett & Co. (Eusebius V. Minett, Augustus W. Reynolds, Joseph H. Cox, Frederick Belson & William B. Proctor) 60 Pearl
 Mingay M. L. & Co. (Mary L. Mingay, no Co.) 24 Jeff mkt
 Minna William & Co. (Frederick A. Allen) 159 Pearl
 Minor Charles E. & Brother (Robert C. Minor) 1389 Third av.
 Minor C. & D. R. Jaques (Cornelius Minor & David R. Jaques, 117 Nassau
 Minot H. & Son (Henry N. & John M. Minot) 178 Wooster
 Minzer M. & Brother (Michael & Adam Minzer) 142 Wooster
 Minzenheller Brothers (Charles & Morris Minzenheller) 9 Park pl.
 Mith J. & Brother (Jacob & Isaac Mith) 188 Fulton
 Mitchell R. G. & Co. (Roland G. Mitchell & Florence Verdin) 55 Cedar & 63 First av.
 Mitchell & Brother (Henry T. & Samuel P. Mitchell) 19 Fulton mkt
 Mitchell & Co. (Marlin Y. Bunn, Nicholas D. Herder & Marcus Mitchell) 113 Warren
 Mitchell & Erb (Robert Mitchell & John Erb) 204 E. 24th
 Mitchell & Rice (George G. Mitchell & Charles A. Rice) 40 South
 Mitchell & Selxas (John J. Mitchell & Abram H. Selxas) 907 B'way
 Mitchell & Stillman (Charles H. Mitchell & Minott M. Stillman) 119 Nassau
 Mitchell & Watts (closed, no inf.) 114 Bleecker
 Mitchell, Ladd & Co. (J. Mitchell & Thomas W. Ladd, Co. refused) 15 B'way
 Mitchell, Vance & Co. (John S. Mitchell, Samuel B. H. Vance & Aaron & Charles Benedict) 620 B'way & 339 W. 24th
 Mitchells & Hinsdale (John W. & Clarence G. Mitchell & Eliza B. Hinsdale) 92 B'way
 Mix G. I. & Co. (refused) 14 Beekman

Mixer, Whitman & Co. (John Mixer & Edmund S. & Alfred Whitman) 159 Front
 Mixsell & Co. (Peter Mixsell, Co. refused) 12 W. 4th & 117 E. 19th
 Mockridge E. & Co. (foreign, Thomas C. Ingalls agent) 102 Warren
 Moeller & McNeal (Henry A. Moeller & Henry MoNeal) 162 First av.
 Moeller & Schwarzwaldler (Caspar Moeller & Joseph Schwarzwaldler) Mangin n Stanton
 Moen's Asphulite Cement Co. (Eleanor S. Vaughan, agent) 81 Cedar
 Moffat David & Co. (James Hentelinson) 5 Jacob
 Moffit & Tweedy (Robert Moffit & David Tweedy) 159 Wash'n
 Moger W. T. & J. G. (William T. & Jeremiah G.) 284 E. 24th
 Moger & Wheeler (Carpenter Moger & Zebediah P. Wheeler) 528 B'way
 Mohun, Ebbs & Hough (Philip Mohun, Allen Ebbs & John Hough:—special partner, Francis Mohun, Washington, D. C., \$15,000; terminates 1st May, 1886) 159 B'way
 Moles & Co. (John Moles & James W. Ball) 175 B'way
 Moler J. & W. (John & William) 815 Hudson
 Moller A. & Co. (Anton Moller, no Co.) 32 Liberty
 Moller & Foist (August Moller & John Foist) 58 Fulton
 Moller & McKenny (William R. Moller & Edward McKenny) 229 Cherry
 Moller & Melners (dissolved) 153 Chatham
 Moller & Rodenburg (Charles Moller & John Rodenburg) Eleventh av. n. W. 48d
 Moller & Thebaud (Nicholas D. C. Moller & Edward V. Thebaud) 64 Broad
 Moller, Brunjes & Co. (Herman W. Moller & Otto Brunjes, no Co.) 172 West
 Moller, Odell & Co. (John & Just & Christian Moller & Isaac Odell) 98 Wall & 426 Wash'n
 Mollers, Hogg & Martens (George H. & Peter jr. & Christopher Moller, Peter Hogg & Gerd Martens) 113 Water & 31 Corlears
 Moloney E. & Co. (Elizabeth Moloney & Silas Wood) 814 Fulton mkt
 Momper & Seyfarth (Peter Momper & Adolph Seyfarth) 41 Greene
 Moneuse & Duparquet (Elie Moneuse & Louis Duparquet) 30 Greene
 Montgomery & Co. (no inf.) 266 B'way
 Monihan E. & Co. (Edward Monihan, Co. refused) 864 W. Wash. mkt
 Monroe H. A. & Co. (Henry A. Monroe, Andrew J. Crossman, James Garrett & William H. Shurtleff) 30 Maiden la.
 Monroe Brothers & Co. (Nathaniel E. & Hezekiah J. Monroe & Folger P. Lovegrove) 68 Cortlandt
 Monroe & McCormick (Henry W. Monroe & Peter McCormick) 21 Centre
 Montana Gold Mining Co. (J. Wadsworth, Pres.; F. W. Hicks, Sec. Capital, \$500,000; Par, \$5) 61 Cedar
 Montank Iron & Steel Co. (W. Rider, Pres.; Charles F. Hardwick, Sec. Capital, \$500,000; Par, \$100) 16 Beekman
 Montell F. T. & Bartow (Francis T. Montell & John A. Bartow) 168 Pearl
 Montgomery James & John R. 75 Front
 Montgomery William & Son (Samuel B. Montgomery) 45 B'way
 Montgomery Brothers (Archibald; Montgomery, only) 121 Pea l
 Moody & Telfair (Horace J. Moody & Jacob R. Telfair) 98 Wall
 Moon & Lanphear (George Moon & George S. Lanphear) 3 Fulton mkt
 Mooney & Douglass (Hugh Mooney & John Douglass) 292 W. 38th
 Moorby & Manning (Rosanna L. Moorby & Harvey L. Manning) 317 G'wich
 Moore Jonathan & Co. (Abram Horton) 15 Dutch
 Moore Joseph T. & Co. (Seaville D. Foot) 290 Pearl
 Moore Thomas D. & Co. (Abraham M. Cozzens, only) 54 Barclay
 Moore C. C. & Co. (Charles C. Moore, no Co.) 340 B'way
 Moore G. W. & Knapp (George W. Moore & George H. Knapp:—special partners, Simon Benjamin, Elmira, N. Y., John K. Worthing-

- ton, *Cooperstown, N. Y.*, Ralph H. Worthington, *Stamford, Ct.*, George Worthington, *Cleveland, O.*, & Tracy Beadle, *Elmira, N. Y.*, each \$10,000 & Daniel C. Robbins, *Batlyn, N. Y.*, \$15,000 & George H. Knapp, \$5,000; terminates 31st Dec. 1884) 329 B'way
- Moore I. & C. & Co. (Inulah & Charles Moore & William M. Force) 129 Water
- Moore J. J. & Co. (Jacob J. & Jacob P. Moore) opp. 145 West
- Moore P. & Co. (Patrick Moore & Thomas Harrill) 119 Wash. mkt
- Moore & Co. (Walter K. & Edward J. Moore) 75 Broad
- Moore & Brother (Edward A. & Henry A. Moore) 253½ Wash'n
- Moore & Brother (Thomas D. & William B. Moore) 54 Pearl
- Moore & Chapman (Elias Moore & John T. Chapman) 304 West
- Moore & Day (Michael Moore & John W. Day) 214 E. 20th
- Moore & Furlong (William K. Moore & George Furlong) 72 W. Wash. pl.
- Moore & Hand (Charles E. Moore & Clifford A. Hand) 51 Wall
- Moore & Henry (James Moore & James Henry) 52 South
- Moore & Hopkins (dissolved) 123 Spring
- Moore & Jennings (John W. Moore & E. Jennings) 109 Pearl
- Moore & Seely Brothers (George B. Moore & Thomas & Edward & John Seely jr.) 51 B'way
- Moore & Sidman (David Moore & John E. Sidman) 143 W. 86th
- Moore & Smartell (Henry D. Moore & John Smartell) 181 Greenwich
- Moore, Foslick & Co. (James M. Moore, Edward H. Foslick, Raymond Jenkins & Daniel Bertolter) 6 Vesey
- Moore's John P. Sons (Henry T. & George G. Moore) 204 B'way
- Moore & Little (Charles W. Moore & Joseph W. Little) 616 Fifth
- Moral & Brother (refused) 261 Eighth av.
- Moran & Brothers (Charles & Daniel E. Moran) 10 Wall
- Moran, Crane & Co. (Theodore T. Moran, Aaron G. Crane & William R. Gould jr.) 50 William
- Morance II. & Brother (Hyman & Solomon Morance) 131 Bowers
- Morange W. & G. (William & George) 195 W. 13th
- More & Woodland (Thaddeus F. More & Robert D. Woodland) 49 Ann
- Moreau & Parker (John B. Moreau & Theodore S. Parker) 150 West
- Morewood & Co. (George B. & John R. Morewood) 43 Cedar
- Morgan George & Brothers (William & Thomas & John Morgan) 53 Bleeker
- Morgan James L. & Co. (Edward L. Kalbfleisch) 47 Fulton
- Morgan A. W. & Co. (Andrew W. Morgan, George D. Nulton & Andrew M. Prentiss) 48 Cliff
- Morgan E. D. & Co. (Edwin D. Morgan, John T. Perry & Solon Humphrey) 54 Exchange pl.
- Morgan E. E. & Son (William D. Morgan & Alexander Wiley, only) 70 South
- Morgan H. T. & Co. (Henry T. Morgan, John P. Duffy & James M. Williams) 85 William
- Morgan J. Pierpont & Co. (John P. Morgan & James J. Goodwin) 33 Exchange pl.
- Morgan L. & Son (Lemuel & Sanford F. Morgan) 323 E. 12th
- Morgan & Co. (William H. Morgan & Charles Hoffman) 93 Malden la; & 416 & 942 B'way
- Morgan & Allen (Charles A. Morgan & James C. Allen—special partner, John W. Fowler, *Milford, Ct.*, \$20,000; terminates 1st Jan. 1865) 46 Cliff
- Morgan & Brother (Francis & Patrick Morgan) 145 W. 33th
- Morgan & Grinnon (Francis Morgan & Daniel Grinnon) 576 Wash'n
- Morgan & Roche (John Morgan & Edward Roche) 59 Vesey
- Morgan, Quackenbush & Co. (Henry A. Morgan & Charles E. & Abraham Quackenbush jr.) 20 Cortlandt
- Morgan's Enoch, Sons (John W. & William H. Morgan) 211 Wash'n & 440 West
- Morgan's M. Sons (Henry & Edward & Charles Morgan) 87 William
- Morgenstern A. & Co. (August Morgenstern & Peter Hartmann) 19 New Chambers
- Morison G. W. & Co. (George W. Morison & Jay Jarvis) 76 Chambers
- Morison & Nell (James Morison & John Nell) 89½ Greene
- Morison, Son & Hoyt (Thomas A. & Thomas H. Morison & Henry I. Hoyt) 327 B'way
- Morlot C. & Co. (Charles J. Morlot, Edward Bodart & Gardiner S. Hawes) 800½ B'way
- Morrell William H. & Co. (John H. Morrell) 90 Warren
- Morrell & Cleland (John H. Morrell & James W. Cleland) 127 Roosevelt
- Morricey & Murray (Thomas M. Morricey & William Murray) 95 Ninth av.
- Morris John & Co. (no Co.) 59 Jeff mkt
- Morris John H. & Co. (dissolved) 172 Centre
- Morris Peter & Co. (James Cummings & Christian Larsen) 45 Duane
- Morris E. & Co. (Ellis & Ellis Morris jr. & Aaron Joseph) 873 B'way
- Morris Brothers (Dewitt Clinton & William L. Morris jr.) 7 Pine
- Morris & Ballantine (William L. Morris & William A. Ballantine) 52 Grove
- Morris & Cummings (Ephraim Morris & James Cumming) 43 Duane
- Morris & Jones (John Wyman Morris & Theodore F. Jones) 89 Beaver
- Morris & Sherman (William H. Morris & Benjamin L. Sherman) 111 Wall
- Morris & Sheville (Rob Morris & John Sheville) 515 B'way
- Morris & Sklarck (Abraham Morris & Simon Sklarck) 9 Henry
- Morris & Smith (Gerard W. Morris jr. & Wilson Cary Smith) 8 Wall
- Morrison David & Son (William A. Morrison) 383 & 1109 B'way
- Morrison James & Co. (James Morrison jr.) 51 White
- Morrison John & Son (States D. Morrison) 163 Chambers
- Morrison J. (Jonathan)—special partner, Gabriel H. Debevoise, *Andover, Mass.*, \$15,000; terminates 1st May, 1865) 235 Pearl
- Morrison E. & Co. (Edward Morrison & Andrew Soher) 17 Nassau
- Morrison & Carr (Alexander Morrison & James Carr) 272 W. 14th
- Morrison & Dunn (dissolved) ft W. 10th
- Morrison & Hurd (William Morrison & Samuel H. Hurd) 85 Chambers
- Morrison & Stever (John W. Morrison & Erastus Stever) 325 Wash. mkt
- Morrow G. T. & C. (George T. & Cornelius) 31 Cortlandt
- Norse James O. & Gillis (Charles J. Gillis) 33 Platt & 78 John
- Norse Sidney E. jr. & Co. (Samuel I. Prime, Floyd W. Tomkins & Thomas H. Cuthell) 37 Park row & 145 Nassau
- Norse J. W. & Co. (Joseph W. Morse & Mark Ray-lance) 105 Nassau
- Morse & Co. (Anthony W. Morse, no Co.) 24 William
- Morse & Heiser (dissolved) 42 Pine
- Morse & Meyer (Nathan B. Morse jr. & Otto Meyer) 23 Chambers
- Mortimers & Debest (John H. & Morton Mortimer & Charles S. Debest) 318 B'way
- Morton Robert & Co. (Thomas O. Rae) 469 B'way
- Morton L. P. & Co. (Levi P. Morton, Walter H. Burns & Henry Cruger Oakley) 35 Wall
- Morton W. Q. & H. (Washington Q. & Hamilton) 41 Wall
- Morton & Pell (dissolved) 398 Third av.
- Mossner & Co. (Sigmund Mossner & Bernhard Beck) 15 Av G
- Moschetti & Son (Stephen & William H. Moschetti) 27 Wash. mkt
- Moses A. & J. M. (Anton & John M.) 400 Greenwich
- Moses Brothers (Abraham B. & Lionel Moses) 52 Beaver

- Moses & Davis (Charles H. Moses & Otis B. Davis) 701 G'wich
 Moss Joshua & Gamble Brothers (foreign, Frank Pearce, agent) 90 John
 Mosser J. & Co. (John Mosser & Benjamin Macgregor) 282 Wash. mkt
 Mott John G. & Son (Lawrence P. Mott) 122 Beekman
 Mott & Co. (Smith Mott & Antonio Costa) 212 Fulton mkt
 Mott & Co. (Joseph Mott, no Co.) 16 W. 4th
 Mott & Burr (Henry B. Mott & Henry Burr) 208 Mercer
 Mott & Hartt (David Mott & Isaac Hartt) 269 Wash. mkt
 Mott & Justh (James Mott & Emil Justh) 49 Exchange pl.
 Mott Hill & Co. (Charles S. J. & George H. Mott & Robert B. Hill) 3 Wall
 Mott, Murray & Harris (dissolved) 145 B'way
 Motta Hyde & Vanduzer (John & James K. Mott, William C. Hyde & Isaac E. Vanduzer) 116 Duane
 Moullier & Bertrand (Theodore Moullier & Louis Bertrand) 64 Beaver
 Moulton & Vandyke (Rodman G. Moulton & Frederick A. Vandyke Jr.) 27 Wall
 Mount Hope Mineral Co. (R. H. Hoadley, Pres.; E. P. Ackerman, Sec. Capital, \$200,000; Par, \$2.50) 48 Pine
 Mount Savage Iron Co. (J. A. Graham, Pres.; C. H. Ogden, Sec. Capital, \$500,000; Par, \$100) 55 B'way
 Mount Vista Gold & Silver Mining Co. (J. P. M. Kennedy, Pres.; A. E. Tice, Sec. Capital, \$500,000; Par, \$10) 151 B'way
 Mount T. A. & Ervin (Thomas A. Mount & Joseph D. Ervin) 315 W. Wash. mkt
 Mount & Co. (no inf) 67 Cortlandt
 Mount & Simon (Samuel Mount & Nathan Simon) 308 Bowery
 Mowbray O. & J. (Oliver & John) 214 Bowery & 269 Grand
 Mowbray R. & J. (Robert & John) 82 Vesey
 Mowlem James & Co. (Gideon Mowlem) 126 William
 Moye J. & A. Gerke (Jacob Moye & August Gerke) 174 South
 Mudge E. K., Sawyer & Co. (foreign, Henry A. Kelley, agent) 85 Park pl.
 Mueller Frederick C. & Son (Charles F. Mueller) 220 William
 Muir William & Co. (Oliver T. Burt) 58 Liberty
 Mulcahy & Hughes (Timothy Mulcahy & William Hughes) 1214 B'way
 Muldoon Brothers (Thomas & Peter & Patrick Muldoon) 450 Pearl & 409 Grand
 Mulford George O. & Co. (James W. Potter) 196 Fulton
 Mulford & Biddle (Charles W. Mulford & George E. Biddle) 83 John
 Mulford & Spragne (Robert L. Mulford & Cortland A. Spragne) 85 Chambers & 67 Reade
 Mulholland & Hiecock (John W. Mulholland, Hamlet V. Hiecock & William Heart) 56 Exchange pl.
 Mullaly & Cavanagh (moved, no inf) 327 W. 83d
 Mullany H. & son (Hugh & Owen Mullany) 881 W. Wash. mkt
 Mulledy & Rollins (Patrick Mulledy & Reuben R. Rollins) 493 Canal
 Muller Adrian H., P. R. Wilkins & Co. (Philip R. Wilkins & Adrian H. Muller Jr.) 54 Pine
 Muller Jacob & Son (Edward Muller) 201 William
 Muller C. F. & Brother (dissolved) r 183 Delancey
 Muller C. H. & S. (dissolved) 862 West
 Muller Brothers (Augustus F. & John C. Muller) 749 B'way
 Muller & Brown (Franz B. Muller & William Harman Brown) 23 Exchange pl.
 Muller & Kruger (Charles O. C. Muller & George W. Kruger) 93 Water
 Mulligan E. & Co. (Eugene Mulligan, George S. W. Crane & Alexander C. Howe) 367 Wash'n
 Mulligan & Suits (Thomas Mulligan & John V. N. Suits) 221 Blackcker
 Mulliken Samuel & Co. (William E. Bartlett & Edward C. Wheelock) 159 Front
 Mullins & Burke (John Mullins & Henry Burke) 18 Carroll pl.
 Mulvey & Collins (John Mulvey & John Collins) 29 Depeyster
 Munn S., Son & Co. (Samuel & Abram G. Munn & Louis H. Zerega) 122 Pearl
 Munn & Co. (Orson D. Munn, Salem H. Wales & Alfred E. Beach) 87 Park row & 145 Nassau
 Munroe John & Co. (George T. Richards & Nathan Chandler) 8 Wall
 Munsell & Co. (Jabez E. Munsell & James D. Hunter) 164 Fulton
 Munsell & Thompson (James A. Munsell & Robert E. Thompson) 218 Water & 115 Beekman
 Munsell, Oakley & Co. (Franklin B. Munsell, William Oakley & Ambrose Burnham) 117 Warren
 Munzinger & Fitziplo (Charles Munzinger & George D. Fitziplo) 8 S. William
 Murdoch & Sinythe (William Murdoch & Henry Sinythe) 4 Bowling gr.
 Murfey G. W. & Blocum (George Weed Murfey & George E. Blocum;—special partner, George S. Murfey, \$10,000; terminates 31st Dec, 1895) 112 Chambers
 Murfey & Harris (George S. Murfey & Tracy H. Harris) 388 B'way
 Murphy James & Co. (William P. Buckmaster & William J. Pease) 26 Corlears
 Murphy J. & W. (James & William) 53 Macdonald
 Murphy & Griswold (Thomas Murphy & William C. Griswold) 19 Murray
 Murphy & McCormack (James W. Murphy & Michael McCormack) 88 Beaver & 185 Pearl
 Murphy & Smith (James Murphy & Hugh Smith) Fourth av. e E. 40th
 Murphy & Willis (Thomas K. Murphy & Edward Willis) 152 E. 21st
 Murphy, Grant & Co. (Daniel T. Murphy, Adam Grant & Thomas Breeze) 164 Fulton
 Murphy, Nesbit & Co. (John Murphy, John Nesbit & Thomas Irwin) ft E. 87th
 Murphy, McCurdy & Warden (Michael Murphy, John McCurdy & Jacob S. Warden) 14 Beach
 Murphy & D., Son (William H. Murphy) 65 Fulton
 Murray & Boyle (James Murray & John Boyle) 652 Wash'n
 Murray & Davis Brothers (Robert L. Murray & Christy & Robert T. Davis) 85 B'way
 Murray & Nephew (David Golden Murray & Lipdley Murray Ferris Jr.) 62 South
 Murrell & Bowles (Robert Murrell & Charles C. Bowles) 116 Pearl
 Murry & Anthony (Charles L. Murry & Daniel Anthony) 59 Mangin
 Murtagh B. & Co. (Ann Murtagh, Co. refused) 138 Sixth av.
 Musgrove & Young (William Musgrove & Waldron Young) 160 W. 41st & 97 Maiden la.
 Myers Henry V. & Co. (John Trickey) 638 B'way
 Myers Lawrence & Co. (Angelo L. Myers) 35 S. William
 Myers M. & A. & Co. (Michael Jr. & Alfred Myers & Louisa Adolphus) 628 B'way
 Myers P. M. & Co. (Peter M. & Lawrence Myers Jr. & Benjamin G. Lennox) 43 Wall
 Myers W. & E. & Co. (William & Egbert & Jacob Myers) ft Morton
 Myers & Co. (Freeman R. & James S. & John K. Myers 2d, Henry B. Fairman & William Knisely) 828 B'way
 Myers & Co. (moved, no inf.) 447 Broome
 Myers & Gedney (George E. Myers & William A. Gedney) ft W. 29th
 Myers & Reybert (George Myers & Sylvester Reybert) 101 Market
 Mygatt Eli & George, 87 Chambers & 13 Reade

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- Naaf & Schnepf (foreign, Salomon Tobler & Henry Nuscheler, agents) 143 Duane
 Nagel & Son (George & William Nagel) 115 Norfolk
 Napier & Welsford (James Napier & Joseph Welsford) 42 Pine
 Nascimento, Scott & Co. (Manoel J. Nascimento & William P. Scott, no Co.) 201 B'way
 Nash Alfred B. & Co. (Stephen S. Barnes) 896 Wash'n
 Nash James & Co. (Charles W. White) E. 18th n Av. B
 Nash William & Co. (Robert Thomas) 845 B'way

- Nash & Son (John A. & Isaac Nash) 519 Fifth
Nashua Copper Co. (R. F. Cooke, Pres.; W. R. Taylor, Sec. Capital, \$500,000; Par, \$5) 54 Wall
Nason Joseph & Co. (Henry R. Worthington) 61 Beekman
Nathan H. & H. (Henry & Hyam) 448 Wash. mkt
Nathan M. & R. W. (Mendes & Robert W.) 27 William
Nathan & Brother (Sinai & Edward Nathan) 57 Warren
Nathusius, Kugler & Morrison (Oscar A. Nathusius, Charles E. Kugler & Robert Morrison) 229 Bowery & 10 Division
National Bank Note Co. (F. Shepard, Pres.; J. McDonough, Sec. Further information refused) 1 Wall
National Car Spring Co. (E. Post, Pres.; R. M. Stratton, Sec. Capital, \$50,000; Par, \$50) 76 Cedar
National Express Co. (D. N. Barney, Pres.; C. H. Janes, Sec. Capital, \$250,000; Par, \$100) 65, 74 & 416 B'way
National Steel Works (W. E. Bartlett, Pres.; S. Mulliken, Treas.; J. L. Mulliken, Sec. Capital, \$100,000; Par, \$100) 159 Front
Naumann L. & Wohlfarth (Louis Naumann & Augustus Wohlfarth) 205 William
Naylor & Co. (Edmund L. S. Benzon & Frederick Lehmann, London, Eng., Henry Lodge, Liverpool, Eng., Barthold & Henry Schlesinger & Theodore Dreier Jr., N. Y., Edward B. Huntington & Sebastian E. Schlesinger, Boston) 99 John & 536 Water
Neanderthal M. & G. Biow (Michaelis Neanderthal & Gabriel Biow) 419 Eighth av.
Nealis Hngh & Co. (William F. Bogan) 467 Sixth av.
Neander Theodore & Co. (Ferdinand C. Hahn) 95 & 213 Third av.
Neferdorf C. & Co. (Conrad Neferdorf & Joseph De-laforge) 452 Grand
Negus Thomas & Sons (William I. & Samuel G. Negus) 177 G'wich
Negus T. S. & Co. (Thomas S. & John D. Negus) 100 Wall
Neidig, Decker & Co. (Henry & Christian Neidig & Peter P. Decker) 255 Canal
Neilson & Nichols (John Neilson & George Welles Nichols) 113 Pearl
Nelson William & Alfred, 24 Old sl.
Nelson & Hough (James M. Nelson & Washington I. Hough) 192 West
Nelson & Lifchild (Gustave Nelson & James Lifchild) 453 Wash. mkt
Nelson & Sanderson (John Nelson & Samuel Sanderson) 363 Grand
Nelson & Townsend (Peleg Nelson & George S. Townsend) Pier 52 E. R.
Neptune Steamship Co. (George S. Howland, Pres.; S. T. Williams, Treas. Capital, \$1,500,000; Par, \$100) 127 Warren
Nesbitt George F. & Co. (William P. Robinson, James White & Edmund P. Martin) 169 Pearl
Nesbitt & Davis (William Nesbitt & Henry Davis) 18 E. B'way
Nesmith & Sons (James & James I. & Henry E. Nesmith) 28 South
Nettleton & Camp (Charles Nettleton & Henry Camp) 111 B'way
Nettleton & Johnston (Harvey S. Nettleton & Edward C. Johnston) 1163 B'way
Nettleton, Gilbert & Camp (dissolved) 111 B'way
Neuburger & Rice (Moses Neuburger & Ferdinand Rice) 67 Liberty
Neuman H. & Brother (Harris & Jacob Neuman) 124 Chambers
Neush A. & D. (Anton & Dominick) 287 Bleeker
Neustadter Brothers (Louis W. & Henry Neustadter) 194 Fulton
Nevada Silver Co. (George Stevenson, Pres.; E. L. Bolles, Sec. & Treas. Capital, \$1,200,000; Par, \$10) 49 Exchange pl.
Nevada Water Co. (N. Denol, Pres.; A. Z. Huggins, Sec. & Treas. Capital, \$500,000; Par, \$100) 13 Wall
Nevans & Watson (Harriet E. Nevans & Samuel Watson) 304 G'wich
Neville & Hurley (Joanna Neville & Margaret Hurley) 244 Av. A.
Nevius P. I. & Sons (Peter I. & Jacob R. & Peter I. Nevius, Jr.) 11 South
- New England Butt Co. (F. A. Stanhope, Agent) 30 Platt
N. E. Car Spring Co. (George Merritt, Pres. & Treas.; J. H. Thompson, Sec. Capital, \$200,000; Par, \$100) 237 B'way
N. E. Porcelain Clay Co. (A. C. Smith Jr., Pres.; J. T. Mayden, Sec. & Treas. Capital, \$150,000; Par, \$50) 8 Beaver
New Haven Steamboat Co. (C. H. Northam, Pres. Capital, \$160,000; Par, \$100) 31 Peck sl.
N. J. Consolidated Copper Co. (W. R. Travers, Pres.; Thomas H. Belt Jr. Sec. Capital, \$1,000,000; Par, \$10) 23 William
N. J. Express Co. (H. Vanrensselaer, Pres. Capital, \$100,000; Par, \$100) 162, 416 & 442 B'way & ft. Cortlandt
N. J. Zinc Co. (G. A. Bell, Pres.; A. H. Farlin, Sec. Capital, \$1,200,000; Par, \$100) 108 Liberty
N. Y. Balance Dock Co. (Samuel J. Tilden, Pres.; James B. Nicholson, Sec. Capital, \$250,000; Par, \$100) 12 Wall & 241 South
N. Y. Belting & Packing Co. (William Judson, Pres.; John H. Cheever, Treas.; T. Cornwell, Sec. Capital, \$200,000; Par, \$25) 37 Park row
N. Y. Cement Co. (W. A. Cummings, Pres.; J. M. Post, Sec. Capital, \$31,400; Par, \$100) 34 Pine
N. Y. Condensed Milk Co. (G. Borden, Jr. Pres.; A. Klemm, Sec. Further information refused) 34 Elizabeth
N. Y. Consolidated Stage Co. (Jesse A. Marshall, Pres.; Jacob Campbell Jr., Sec. & Treas. Capital, \$705,000; Par, \$25) B'way c W. 39th
N. Y. Dry Dock Co. (William H. Hays, Pres) 143 Av. D
N. Y. Dyeing & Printing Establishment (Samuel Marsh, Pres.; J. T. Young, Sec. Capital, \$20,000; Par, \$100) 98 Duane & 752 B'way
N. Y. Emery Wheel Co. (A. Baglioli, Pres.; J. Bartlett, Sec. & Treas. Capital, \$100,000; Par, \$100) 94 Beekman
N. Y. Exchange Co. (S. Baldwin, Pres.; David Adee, Sec. Capital, \$1,000,000; Par, \$100) 65 Wall
N. Y. Floating Dry Dock Co. (W. A. Freeborn, Pres.; H. V. Mason, Sec. Capital, \$250,000; Par, \$100) 254 South
N. Y. Floating Elevator Co. (George D. Puffer, Pres.; E. J. Rawson, Sec. Capital, \$300,000; Par, \$100) 47 Pearl
N. Y. Gold Co. of Colorado (Henry Morgan, Pres.; F. E. Roelofsen, Sec. Capital, \$1,000,000; Par, \$10) 52 Wall
N. Y. Guano Co. (G. E. White, Pres.; W. Charters, Sec. Capital, \$5,000,000; Par, \$50) 25 Pine
N. Y. Ice Co. (D. D. A. Wortendyke, Pres.; Wm. Jackson, Sec. & Treas. Capital, \$500,000; Par, \$25) 440 Canal
N. Y. Kerosene Oil Co. (E. Cooper, Pres.; G. W. Austin, Sec. Capital, \$500,000; Par, \$100) 59 Water
N. Y. Lead Co. (Peter Naylor, Pres.; J. E. Grannis, Sec. Capital, \$50,000; Par, \$100) 63 Centre
N. Y. Mail S. S. Co. (J. Raynor, Pres.; R. J. Hubbard, Sec. Capital, \$300,000) 10 Barclay
N. Y. Mantel Manuf. Co. (William B. Hoffman, Pres.; A. Canfield, Treas.; E. Deming, Sec. Capital \$60,000; Par, \$100) 151 W. 14th
N. Y. Maple Shade Oil Co. (Isaac Bernheimer, Pres.; Isaac A. Quackenboss, Sec. Capital, \$500,000; Par, \$10) 67 Wall
N. Y. Mica Roofing Co. (J. F. Ditto, Sec. Capital, \$20,000; Par, \$50) 207 B'way
N. Y. Mining Co. (E. H. Rickard, Pres.; R. Roberts, Sec. Capital, \$500,000; Par, \$25) 19 Nassau
N. Y. Paraffine Candle Co. (William E. Rider & John S. Clark, Agents) 51 Broad
N. Y. Piano Forte Co. (William Tabele, Pres.; William Haubner, Sec. Capital, \$25,000; Par, \$500) 294 Hudson
N. Y. Quartz Co. (J. Greacen jr., Pres.; G. E. Vandenburg, Sec. Capital, \$75,000; Par, \$50) 48 E. 26th
N. Y. Railroad Chair Works (J. S. Breese, Pres.; J. S. Davenport, Sec. Capital, \$25,000; Par, \$100) 89 Maiden la.

N. Y. Rubber Co. (J. Green Jr., Pres.; Benjamin F. Lee, Treas. Capital, \$150,000; Par, \$100) 103 Liberty

N. Y. Smelting & Refining Co. (William Searls, Pres.; S. Ashmore, Supt. Capital, \$30,000; Par, \$50) 23 William

N. Y. Steam Carpet Beating Co. (Willard T. Eddy, — Moore, & N. T. Spear) r 105 W. 82d

N. Y. Steam Engine Works (William Wright, Pres.; Charles F. Hardwick, Treas. Capital, \$100,000; Par, \$100) 16 Beekman

N. Y. Steam Sugar Refining Co. (Peter Moller, Pres.; B. R. McIlvaine, Treas. Capital, \$400,000; Par, \$1,000) 95 Wall

N. Y. Steel Co. (Ira Hersey, Pres. Capital, \$200,000; Par, \$100) 71 John

N. Y. Submarine Engineering Co. (W. H. Mailer, Pres.; T. Bland, Sec. Capital \$50,000; Par, \$100) 108 Wall

N. Y. Teeth Manuf. Co. (C. S. Miles, Pres.; W. H. Dwinell, Sec. Capital, \$10,000) 781 B'way

N. Y. Warehousing Co. (James P. Wallace, Pres.; Thomas G. Stearns, Sec. Capital \$132,000; Par, \$100) 88 Front

N. Y. Warehouse & Security Co. (Theodore Crane, Pres.; F. J. Ogden, Sec. Capital, \$1,000,000; Par, \$100) 26 Pine

N. Y. & Nevada Gold & Silver Mill & Mining Co. (George A. Freeman, Pres.; John J. Osborn, Treas. Capital, \$1,000,000; Par, \$100) 30 Pine

N. Y. & Nova Scotia Gold Co. (B. C. Buzby, Pres.; D. C. Hewson, Sec. Capital, \$1,000,000; Par, \$10) 8 Hanover

N. Y. & Va. Screw S. S. Co. (S. H. Seaman, Sec. Capital, \$150,000; Par, \$100) 86 West

N. Y. & Va. S. S. Co. (F. Skiddy, Pres.; G. Heineken, Sec. Capital, \$300,000; Par, \$100) 115 B'way

New & Newgass (dissolved) 71 William

Newark & Rosedale Cement Co. (John H. Stephens, Pres.; H. Wilde, Sec. Capital, \$125,000; Par, \$100) 90 Wall

Newcomb & Brother (Asbury & James Newcomb) 656 Water

Newell E. A. & Co. (dissolved) 655 B'way

Newell Brothers (Willard M. & James & William E. Newell) 15 Murray

Newell & Whiteford (Charles Newell & Daniel Whiteford) 235 Bowers

Newell, Smith & Co. (Lorenzo D. Newell, Joseph U. Orvis & William H. Smith) 353 B'way

Newgass & Fiska (Lewis Newgass & Morris Tuska) 71 William

Newhouse & Whelp (John Newhouse & Charles Whelp) 42 Pine

Newkirk & Kennedy (Benjamin Newkirk & Joseph P. Kennedy) 246 Canal

Newman H. & Brother (Harris & Jacob Newman) 124 Chambers

Newman & Fliton (Allen Newman & Adam Fliton) 25 Wall

Newman & Solomons (Joseph Newman & Aaron S. Solomons) 122 Church

Newman, Onderdonk & Capron (Allen G. Newman, John W. Onderdonk & Jacob Capron) 1172 B'way

Newton Copper Faced Type Co. (William Bowne, Pres.; Samuel Orchard, Sec. Capital, \$100,000; Par, \$5) 14 Frankfort

Newton John B. & Co. (Benjamin & Lewis H. Newton) 100 Wall

Newton C. F. & Co. (Charles F. Newton, James P. Byrna, Joseph Monaghan & Keller Kurtz) 1 Malden la. & Elm c Franklin

Newton J. W. & Co. (James W. Newton & James E. Brenton) 86 Wall

Newton & Cooke (dissolved) 157 Water

Nichols A. & Co. (Anastasios Nicholas & George M. Bowen) 63 Wall

Nicholls Brothers (refused) 492 Canal

Nichols George W. & Co. (no Co.) 44 Dey

Nichols P. & Co. (Peter & James Nichols & Henry Page) 17 Leroy

Nichols & Batcheller (Charles F. Nichols & George C. Batcheller) 13 Cortlandt

Nichols & Manning (Joseph Nichols & J. N. Manning) 202 West

Nichols & Vanburen (Edward L. Nichols & William T. Vanburen) 90 Chambers & 243 Canal

Nichols, Burtsett & Co. (George D. & John E. Nichols; — special partner, Daniel Burdett Greenburgh, N. Y., \$22,000; terminates 1st May, 1886) 51 Malden la.

Nichols, Goodwin & Co. (George H. & Charles M. Nichols & Michael Goodwin) 23 Malden la. & 26 Elm

Nicholson Meadows T. & Son (Joshua C. Nicholson) 2 Hanover sq.

Nicholson J. H. & Co. (Joseph H. & Isaac N. Nicholson) 248 & 525 Eighth av.

Nickerson C. & Co. (Caleb & Richard E. Nickerson) 16 Centuries st.

Niderkorn & Dubernet (George Niderkorn & John Dubernet) 233 Canal

Niles & Bagley (William W. Niles & Sargent V. Bagley) 8 Wall

Niles, Bagley & Cowing (dissolved) 8 Wall

Nitsch Rudolph & Co. (no Co.) 486 B'way

Niver J. M. & N. H. (John M. & Norman H.) 207 West

Noah, Deans & Howard (Rebecca E. Noah, David Deans & Elbridge G. Howard) 162 Nassau

Nobbe Brothers & Co. (Anton Nobbe & Julius Niemeyer) 42 Nassau

Noble Charles & Co. (Charles Place) 334 Delancey

Noble & Deacon (Augustus E. Noble & Joshua E. Deacon) 13 Barclay

Noble & Douglass (Curtis Noble & John P. Douglass) 11 Front

Noble, Caldwell & Co. (Joseph Noble, Seth Caldwell, Edwin L. Sawyer & Frank A. Hall) 111 B'way

Noel, Saurel & Antoine (Auguste Noel, Auguste Saurel & Victor Antoine) 24 Howard

Noell & Oelberman (Louis Noell & Emil Oelberman) 105 Reade

Nolan Brothers (Thomas & Patrick W. Nolan) 338 Fourth av.

Nolen & Barrett (dissolved) 83 Spruce

Noll & Meyerholz jr. (John Noll & Henry Meyerholz jr.) 352 W. Wash. mkt

Nolte & Hamm (Louis Nolte & Frederick Hamm) 99 Fourth av.

Noon & Brother (Charles O. & Martin T. Noon) 209 Mulberry

Noon & McCurry (James Noon & Henry McCurry) 75 Eighth av.

Nordlinger Brothers (Jacob D. & Henry Nordlinger) 93 Pearl

Norman J. & Co. (James Norman & Robert R. Story) 257 G'wich

Norris Noah & Son (Brainerd T. Norris) 147 E. 41st

Norris & Simmons (Michael Norris & William H. Simmons) 82 W. Wash. mkt

Norris & Williams (John Norris & John C. Williams) 1 Ninth

Norris, King & McMann (Thomas H. Norris, William H. King & Thomas R. McMann) 66 Gold

North Alfred & Co. (Chas. Vantine) 10 College pl.

North Atlantic Dock Co. (William H. Newman, Pres.; C. T. Ryland, Sec. Capital, \$300,000; Par, \$100) 284 B'way

North Brothers & Gillett (Nelson H. & John D. North & Augustus I. Gillett) 12 Murray

Northern Transportation Line (L. J. N. Stark, Pres.; H. K. Snyder, Sec. & Treas. Capital, \$65,000; Par, \$100) 88 Centuries st.

Northrup & Chick (Hiram M. Northrup & Joseph S. Chick) 33 Nassau

Northrup & Wright (Chauncey B. Northrup & H'y Wright) r 56 Attorney

Northrup, Taylor & Co. (Win. B. Northrup, George H. Taylor, Abraham F. Hazen, James W. Whitney & Reynold S. Marvin) 212 B'way

Norton C. F. & Co. (foreign, William J. Harlan, agent) 111 B'way

Norton H. G. & Co. (Henry G. Norton & Theodore E. Studley) 100 Liberty

Norton S. S. & Co. (Sidney S. Norton & Benjamin G. Gaden) 83 Water

Norton & Co. (Gerrit Norton & Charles E. Parker) 75 Bloecker

Norton & Arnold (dissolved) 780 Third av.

Norton & Bassett (George H. Norton & Mary E. Bassett) 59 Beekman & 59 Ann

Norton & Doolittle (dissolved) 27 South

Norton, Slaughtor & Co. (Presley E. & Esten Norton, Benjamin H. Wisdom & Thomas J. Slaughtor) 40 Broad

Norton, Jackson & Campbell (Eli P. Norton, Joseph C. Jackson & Robert B. Campbell) 16 Wall
 Norwich Mining Co. (Edward Wolff, Pres.; P. C. Biancan, Sec. & Treas. Capital, \$500,000; Par, \$25) 85 Wall
 Norwood A. G. & Co. (dissolved) 17 William
 Norwood & Rattey (Joseph Norwood & Enail Rattey) 1180 B'way
 Nostrand E. & Co. (Elbert Nostrand & Charles Burden) 184 E. 40th
 Nostrand & Cooper (Thomas C. Nostrand & Edward W. Cooper) 181 South
 Novelty Iron Works (H. Allen, Pres.; W. E. Everett, Sec. Capital, \$300,000; Par, \$50) ft. E. 12th
 Novelty Rubber Co. (C. Meyer, Pres. Capital, \$120,000; Par, \$20) 71 Chambers
 Noyes & Tracy (William Curtis Noyes, William Tracy, Frederick S. Tallmadge, Charles E. Whitehead & Elbridge T. Gerry) 50 Wall
 Nuhn & Leissler (Henry Nuhn & Henry Leissler) r 68 Attorney

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Oakley & Co. (Henry A. & Frederick C. Oakley) 66 Wall & 74 W. 82d
 Oakley & Corbett (Henry Oakley & David M. Corbett) 184 Wash'n
 Oakley & Keating (John M. Oakley & John Keating) 184 Water
 Oakley & Mason (James S. Oakley & Albert Mason) 21 Murray
 Oatman & Reid (Alba Oatman & Samuel N. Reid) 166 Water
 Obermeyer E. & Brother (Ernst & Henry Obermeyer) 58 Nassau
 O'Boyle & Costley (Michael O'Boyle & Charles Costley) 229 B'way
 Obright & Well (Emanuel M. Obright & Loria Well) 86 Duane
 O'Brien Michael & Co. (no Co.) 485 Wash. mkt
 O'Brien William & John (Samuel H. Pendexter & William Lummis) 58 Wall
 O'Brien William K. & Brother (James A. O'Brien) 77 Third av.
 O'Brien Brothers (Robert & Joseph K. O'Brien) 38 Wall
 O'Brien & Brother (dissolved) 303 W. 16th
 O'Brien & Gallagher (dissolved) 68 Third av.
 O'Brien & Gilgan (Patrick O'Brien & Patrick Gilgan) 103 W. Wash. mkt
 Ochsen G. & Co. (Gottfried Ochsen, no Co.) 232 William
 Ockershausen Brothers (Adolphus F. & John H. & George P. Ockershausen) 21 Rose
 O'Connor & Brown (Thomas J. O'Connor & George W. Brown) 23 E. 19th
 O'Connor Judge & Co. (James O'Connor, William P. Judge & Patrick Campbell) 42, 74 & 295 W. Wash. mkt
 O'Connor & Dunning (Charles O'Connor & Benjamin F. Dunning) 54 William
 Oddie, St. George & Co. (Orville Oddie, Christopher R. St. George & Alfred R. Fullerton) 18 Broad
 Ode C. & Co. (Casimir Ode & Peter Charlatte) 557 G'wich
 Odell Elijah & Son (Henry Odell) 8 Seventh av.
 Odell G. W. & A. J. (George W. & Andrew J.) 118 First av.
 Odell J. H. & C. S. (John H. & Caleb S.) 168 Seventh av.
 Odell & Co. (Isaac & Clara Odell) 113 Hudson
 Odells & Barnes (Jonathan & William A. Odell & Blakeslee Barnes) 87 Wall
 O'Donnell N. & H. (Neill & Hugh) 600 G'wich
 O'Donnell & Co. (Hugh & Neill O'Donnell) 6 Gouverneur st.
 O'Donnell & Callahan (Patrick G. O'Donnell & Michael Callahan) 239 Centro
 O'Donohue John & Sons (James & Joseph J. & Peter J. O'Donohue) 88 & 239 Front
 Oechs Adolphus & Co. (Anthony Oechs) 78 New
 Oelrichs & Co. (Henry Oelrichs, Gustav Schwab & Herman C. Vonpost) 68 Broad
 Oest John M. & Co. (Christopher Strause) 16 Second av.
 Offerman John C. & Co. (C. L. Timmermann & Ernest Schnuckenberg) 280 Wash'n
 Offinger & Tulp (John Offinger & Thomas Tulp) 554 Ninth av.

Offner & Hellman (Abraham Offner & Solomon Hellman) 339 B'way
 Ogden & Co. (Isaac C. & Elias H. Ogden, John B. Hunting & Charles A. Meigs) 392 Wash'n.
 Ogden & Blowett (Charles W. Ogden & Benjamin B. Blowett) 825 B'way
 Ogden & Mount (John H. Ogden & William T. Mount) 608 G'wich
 Ogden & Roberts (Henry Ogden & Martin H. Roberts—special partner, Nathan Clark \$15,000; terminates 29th March, 1867) 10 Old st.
 Ogilvie & Low (dissolved) 80 Pine
 Ogima Mining Co. (William A. Cobb, Pres.; Samuel Cooper, Sec. Capital, \$500,000; Par, \$25) 187 B'way
 O'Gorman & Wilson (Richard O'Gorman & Edward J. Wilson) 8 Pine
 Ohle Henry & Co. (Frederick Sabelin) 81 Baxter
 Oil Creek Petroleum Co. (A. M. Wood, Pres.; O. R. Ingersoll, Sec. & Treas. Capital, \$1,000,000; Par, \$20) 15 Nassau
 O'Keefe & Duryea (John I. Duryea only) 351 Livingston
 Oldner & Collins (dissolved) 10 Cedar
 Olendorf & Case (John Olendorf & Joseph S. Case) 91 Wall
 Oliphant & Gilday (James Oliphant & John B. Gilday) 81 Park row
 Oliver George & Co. (Gilbert D. Hancox) 158 W. Wash. mkt
 Oliver John & Son (refused) 25 Cherry
 Oliver & Co. (Thomas & Thomas D. Oliver) 207 B'way
 Oliver Brothers & Co. (George W. & Francis M. & Caleb Oliver) 45 Liberty
 Olmstead Brothers (Richard A. & Chauncey L. Olmstead) 781 B'way
 Olone & Brother (John J. & Patrick Olone) 945 B'way & 175 Fifth av.
 Olwell Jas. & Co. (John E. McWhorter) 181 West
 Olyphant & Co. (Robert M. Olyphant & William W. Parkin, N. Y., William Nelson, R. R. Tyers & E. A. Hitchcock, China & others refused) 114 Pearl
 Olyphant's Son & Co. (David Olyphant & William Vernon Jr.) 43 South
 Onativia J. V. & Co. (Jose V. Onativia, George Latimer, Joseph R. Fernandez & Thomas Tarull) 47 South
 O'Neill C. & J. (Charles & James) 185 W. 29th
 O'Neill David & Co. (Win. M. Price) 119 Maiden la.
 O'Neill John & Sons (refused) 84 Chambers
 O'Neill & McCue (dissolved) 282 Tenth av.
 O'Neill & Sloane (Henry O'Neill & Thos. D. Sloane) 250 Hudson
 Opydyke, Loeschick & Co. (Otto Loeschick, Stamford, Conn. Edward C. Strobel, James Lebaron Willard & George Francis Opydyke N. Y.—special partner, George Opydyke, \$150,000; terminates 31st January, 1867) 36 Barclay
 Ophir Gold Co. (W. M. Halsted, Pres.; W. S. Gilman, Treas.; Moses A. Hoppeck, Sec. Capital, \$25,000; Par, \$10) 12 Pine
 Oppenheim C. J. & Brothers (Charles J. & Albert D. & Sampson Oppenheim) 447 B'way & 317 Canal
 Oppenheim E. L. & Co. (Edward L. & Ernest L. & Louis A. Oppenheim) 19 Broad
 Oppenheim J. M. & Co. (foreign, Henderson Moore agent) 41 B'way
 Oppenheimer A. & Co. (August & Zacharias & Ludwig Oppenheimer) 81 Av. C.
 Oppenheimer Z. & Brother (Zacharias & Seligman Oppenheimer) 336 Delancey
 Oppenheimer & Hilbert (Marcus Oppenheimer & John Hilbert) 85 Av. D.
 Orange County Milk Association (James M. Horton, Pres.; James Kennedy, Sec. Capital, \$100,000; Par, \$1,000) 454 G'wich
 Ord & Woods (James Ord & Benjamin Woods) 98 William
 O'Reilly Miles & Co. (Charles M. O'Reilly) 248 Front
 O'Reilly J. & T. (Joseph & Thomas) 508 Eighth av.
 O'Reilly Brothers (William J. & Stephen & James O'Reilly) 75 Franklin
 O'Reilly & Flannery (dissolved) 43 Madison
 O'Reilly & Son (Edward & John A. O'Reilly) 104 West

Ormsbee H. D. & Co. (Hannibal D. Ormsbee, John S. Anderson & Hubert S. Brown) 82 Platt
 Ormsby D. L. & Son (Dorman L. & Leonard D. Ormsby) 423 W. 16th
 O'Rourke J. & P. Tansey (John O'Rourke & Patrick Tansey) 14 Spring
 Orpheus & O'Keefe (David W. Orpheus & Stephen D. O'Keefe) 124 Fulton
 Orr A. & W. & Co. (Alexander & William Orr & William Orr Canningham) 41 Park row
 Orr N. & Co. (dissolved) 82 John
 Orth W. & Co. (William Orth & John C. Boettner) 181 Prince
 Orvis, Newell & Smith (Joseph U. Orvis, Lorenzo D. Newell & William H. Smith) 853 B'way
 Osborn A. & Co. (Albert Osborn & James H. Cooke) 257 Bowery
 Osborn A. W. & Co. (moved, no inf.) 780 Sixth av.
 Osborn & Swan (Joseph Osborn & John Swan) 88 Fulton
 Osborne & Cheesman (John W. Osborne & George W. Cheesman) 56 Walker
 Osborne & May (George N. Osborne & Lewis May) 894 B'way
 Osborne, Boardman & Townsend (John N. Osborne, James S. Boardman & Kneeland S. Townsend) 527 B'way
 Osgood & Cooke (dissolved) 88 Cedar
 O'Shaughnessy John & Co. (Edward Kelly) 527 Third av.
 Osterberg & Maack (Heyman Osterberg & Leonard W. Maack) 824 B'way
 Ostheim Brothers (Felix & Albert & Adolphus Ostheim) 89 S. William
 Ostmeyer W. & C. (William & Charles) 9 Fifth
 Ostrom & Morris (William B. Ostrom & Nicholas Morris) 158 South
 O'Sullivan Eugene & Co. (James O'Sullivan) 95 Wall
 O'Sullivan, Stevenson & Co. (dissolved) 80 Old el. & 94 Franklin
 Oswald & Kraft (Edward Oswald & George Kraft) 941 B'way
 Otis N. P. & Brother (Norton P. & Charles E. Otis) 809 B'way
 Otis & Co. (Jacob D. Otis, no Co.) 518 B'way
 Otisville Copper Co. (E. B. Servoss, Pres. & Sec.; C. Windsor, Treas. Capital, \$500,000; Par, \$5) 69 Wall
 O'Toole William & Edward, 244 Ninth av.
 Ott & Goettler (Melchior Ott & Charles Goettler) 191 Third
 Otten H. & Co. (Henry Otten & John D. Vanderheth) 77 Eighth av.
 Ottenheimer Brothers (Solomon & Adolph Ottenheimer) 296 B'way
 Otterstedt & Hellshorn (Christian Otterstedt & Charles Hellshorn) 297 E. 18th
 Otto & Reynders (refused) 64 Chatham
 Outcalt & Smith (Peter Outcalt & G. W. Smith) 60 Warren & 117 John
 Overbaugh & Jones (Abraham W. Overbaugh & John J. Jones) 12 Maiden la.
 Overin & Archer (George P. Overin, only) 8 E. Houston
 Overland Mail Co. (W. B. Dinmore, Pres. Capital, \$2,000,000; Par, \$100) 84 B'way
 Overton & Hall (Richard C. Overton & James D. Hall) 841 Pine
 Owen G. & S. & Co. (George & Smith Owen, William H. Hiseox & James A. Taylor) 5 Maiden la.
 Owen M. B. & Co. (Melvin B. Owen, no Co.) 194 Duane
 Owen & Carnegie (Thomas J. Owen & George Carnegie;—special partner, Thos. Owen, \$100,000; terminates 31st Dec., 1884) 158 South
 Owen, Gray & Owen (Edward H. & Edward J. Owen & Joseph H. Gray) 73 Wall
 Owens & Agar (Owen C. Owens & Alexander Agar) 110 William
 Owens & Brophy (John Owens & Patrick Brophy) 48 University pl.
 Owens & Herbert (Charles P. Owens & Edward Herbert) 755 B'way
 Oxenius & Co. (Chas. Oxenius & Adolphus Gomm) 717 B'way

Pachtmann Frederick W. & Brother (Hermann E. Pachtmann) 425 Canal
 Packard & Hill (William H. Packard & F. B. Hill) 195 Water
 Packard & James (Mitchell N. Packard, Darwin E. & Lewis W. James & James J. Garretson) 160 Water
 Packard & Rogers (Oscar Packard & Samuel T. Rogers) 7 Whitehall
 Packer Daniel & Co. (refused) 4 Pine
 Packer E. A. & Co. (Elisha A. Packer, Andrew A. Douglass, Garret B. Lindeman & Charles O. Skeer) 111 B'way
 Packer & Knapp (Samuel R. Packer & Halsey W. Knapp) 289 Wash. mkt
 Packer & Weber (James W. Packer & E. Weber) 261 Wash. mkt
 Paddock & Cannon (Franklin A. Paddock & Smith T. Cannon) 80 Nassau
 Paddock & Fowler (Benjamin C. Paddock & Charles Fowler) 58 Wall
 Page George S. & Brother (Theodore L. Page) 139 Maiden la. & 19 Fletcher
 Page T. & Son (Thomas & Thomas S. Page) 88 Seventh av.
 Page & Brague (John A. Page & Stephen B. Brague) 298 B'way
 Paine & Boughton (Anthony H. Paine & Jesse C. Boughton) 208 E. 86th
 Paine, Berry & Co. (Augustus G. Paine, Nathaniel Berry & Oscar C. Wheeler) 47 Franklin & 22 Walker
 Pake & Shaw (John Pake & Smith E. Shaw) 171 Reade
 Palanca & Escalante (Ramon Palanca & Florencio Escalante) 107 Pearl
 Palen George & Co. (Isaac H. Bailey) 87 Gold
 Palen William (special partner, Samuel Thorne, *Thorndale, N. Y.*; \$100,000; terminates 7th April, 1889) 65 Gold
 Palleke & Adolphus (Helmuth M. Palleke & Julius Adolphus) 69 Nassau
 Palmer J. M. & Co. (Jacob M. Palmer & John Thorn) 847 W. 25th
 Palmer & Co. (Thomas jr. & Anson S. Palmer) 66 Duane
 Palmer & Co. (refused) 327 Pearl
 Palmer & Allen (Walter C. Palmer & Joseph H. Allen) 54 Livingston
 Palmer & Deforest (Francis H. Palmer & Benjamin L. Deforest) 56 Wall
 Palmer & Smith (Theodore G. Palmer & Ebenezer A. Smith) 42 Spruce
 Palmer, Richardson & Co (John B. Palmer, Ende Richardson & William D. Maxwell) 28 Maiden la.
 Pangburn & Brouner (William H. Pangburn & Joseph P. Brouner) 54 Reade
 Paoli G. D., Jeffery & Co. (dissolved) 457 B'way
 Paolo & Co. (Marco Paolo, Co. refused) 119 Nassau
 Pardee, Bates & Co. (Harris Pardee, Levi M. Bates, Phineas T. Bartlett jr., Tracy E. Roberts, Philmon T. Berry & John H. Reed) 343 B'way
 Pardo, Seixas & Co. (Moses Pardo jr. & Abraham M. Seixas, *N. Y.*, & E. De Sola & J. Luria, *La Guayra, Venezuela*) 49 Broad
 Paret Henry & John jr. (special partners, Wilson G. Hunt & George Opdyke, each, \$15,000; terminates 30th Nov., 1887) 55 Chambers
 Paris & Allen (Sherman Paris & Marshall J. Allen);—special partner, Frank S. Stevens, *Scragsa, Mass.*, \$10,000; terminates 15th March, 1886) 24 Broad
 Park Rufus & Co. (Nicholas C. Garretson) 68 Dey
 Park & Seaman (Charles F. Park & Robert Seaman) 117 West
 Park & Tilford (Joseph Park jr. & John M. Tilford) 112 Sixth av. & 921 B'way
 Parker George C. & Brother (John L. Parker) 257 Wash'n
 Parker John C. & Co. (James B. Brewster & Theodore E. Baldwin) 65 E. 25th
 Parker John G. & Son (Alfred M. Parker) 101 Front
 Parker & Gillespie (Isaac Parker & Charles H. Gillespie) 157 Water

Parker & Leigh (William Parker & A. V. D. Leigh) 12 Vesey pier
 Parker & Martin (Robert Parker & Charles D. Martin) 288 Wash'n
 Parker & Purton (Edwin W. Parker & Henry J. Purton) 18 Exchange pl.
 Parker & Sands (Willard Parker & Henry B. Sands) 37 E. 12th
 Parker & Sheehan (Charles W. Parker & Dennis Sheehan) 158 Elm
 Parker, Brooks & Co. (William A. Parker, Chancellor H. Brooks & Theodore F. Pier) 1 Water
 Parker, Wilder & Co. (Marshall P. & William H. Wilder, Ezra Farnsworth, Samuel B. Rindge & John Byers) 9 College pl.
 Parkes Daniel S. & Co. (refused) 200 B'way
 Parkes George J. & Co. (dissolved) 188 Fulton
 Parkhurst H. & Co. (Henry Parkhurst & Edward Hawley) 247 Grand
 Parkinson & McMurray (Thomas F. Parkinson & Jefferson J. McMurray) 102 Market
 Parmelee & Beecher (Irving Parmelee & Henry C. Beecher) 83 Pine
 Parmly E., J. & D. R. (Ehrick & Jehial & David R.) 8 Bond
 Parsells Frederick & Brother (James Parsells) 18 John
 Parsons Charles & Sons (Jabez R. & Charles H. Parsons) 98 Barclay
 Parsons Edwin & Co. (refused) 18 Exchange pl.
 Parsons James & Co. (no Co.) 20 Cortlandt
 Parsons C. H. & Co. (Charles H. Parsons, Co. refused) 80 Water
 Parsons C. S. & Sons (Clement S. & Clement S. jr., & John H. Parsons) 31 Cortlandt
 Parsons W. H. & Brother (William H. & Arthur W. Parsons jr.) 74 Duane
 Parsons & Pettit (William Barclay Parsons & John J. & Edward Pettit) 79 Beaver & 5 Hanover
 Parsons & Ward (James B. Parsons & Charles W. Ward) 81 Cedar
 Partridge & Harway (Alfred H. Partridge & James L. Harway) 27 Cliff
 Partridge, Wells & Co. (Charles & Henry D. Partridge & Edwin F. Wells) 72 Front
 Passavant & Co. (Herman Passavant, John Reitz & Ferdinand Laurin, *Frankfort-on-the-Matne, Germany*) 142 Duane
 Pastor, Hardt & Lindgens (Henry Pastor, William A. Hardt & Alphonse Lindgens) 96 Reade
 Pastorius & Osborne (John Pastorius & Samuel S. Osborne) 98 Wall
 Paton & Co. (William & Thomas C. M. Paton, Jonathan Longmire, John L. Ludlum, N.Y., & William McKenzie, *Eng.*) 341 B'way & 88 Leonard
 Paton, Stewart & Co. (Thomas Paton, David Stewart & William C. & Edgar S. Hicks) 88 Reade
 Pattberg Lewis & Co. (Hilarius Pattberg) 535 B'way
 Patrick James & Co. (Charles Henderson) 80 Beaver
 Patten & Samson (William H. Patten & Jonas D. Samson) 245 Wash'n
 Patterson S. P. & J. M. jr. (Samuel P. & Jacob M. jr.) 136 Norfolk
 Patterson Brothers (William T. & Edgar C. & Henry A. Patterson) 27 Park row
 Patterson & Co. (Luke & Francis Patterson) 529 Wash'n
 Patterson & Cole (William T. Patterson & Abraham Cole) 468 Hudson
 Patterson & Fowler (Abby J. Patterson & Jane Fowler) 421 Fourth av.
 Patterson, Clapp & Co. (John W. Patterson & Merrick G. Clapp, Co. refused) 209 Wash'n
 Patteson James A. & Co. (Maurice Faucon) 35 Broad
 Patton Ludlow & Co. (Lucius B. Hutchinson) 8 Broad
 Paturel Brothers (Claudius & Frederick & Maurice Paturel) 86 Centre
 Paul & Curtis (Daniel B. Paul & Thomas H. Curtis) 130 Nassau
 Paul C. & J. Dickhardt (Conrad Paul & John Dickhardt) 64 Forsyth
 Pavenstedt E. & Co. (Edmund Pavenstedt & George Meade) 54 Exchange pl.
 Paxson's Samuel C., Son & Co. (William Paxson & Edward Hodges) 88 Water
 Payen Charles & Co. (Augustus B. Theriot & Juste Lanchantin) 88 Leonard

Payne John & Son (John T. Payne) 51 Fulton
 Peabody A. S. & Co. (Augustus S. Peabody & Theron S. Knapp) 8 Wall
 Peace & Rawlins (Charles Peace jr. & William Rawlins) 72 Beekman
 Peal & Whittlesey (John A. Peal & M. B. Whittlesey) 339 Wash. mkt
 Pearce George & Co. (Henry Smith, Alexander P. Purves & Robert Struthers) 72 Franklin
 Pearce P. L. & Co. (Pierre L. Pearce & George W. Curtis) 49 South
 Pearce S. H. & Co. (Shadrach H. & Thomas H. Pearce & Henry P. Moorhouse) 88 Park pl.
 Pearce & Brush (dissolved) 53 B'way
 Pearce, Brush & Co. (Hosea O. Pearce, William A. Brush & Samuel W. Benedict) 58 B'way
 Pearsall J. & T. (John & Treadwell) 295 Fulton mkt
 Pearsall & Wanser (John N. Pearsall & William H. Wanser) 15 W. Wash. mkt
 Pearson & Thomas (John Pearson & John E. Thomas) 71 Nassau
 Pease & Co. (William J. jr. & Joseph M. Pease) 272 Third
 Pease & Ruddock (Robert M. Pease & Eli S. Ruddock) 46 Murray
 Peaslee & Co. (Charles D. Peaslee & William B. Shattuck) 7 Beekman
 Pechin & Goerg (Peter Pechin & John B. Goerg) 96 Gold
 Peck George & Co. (dissolved) 48 Chatham
 Peck William J. & J. S. (Joshua S.) 286 West & 7, W. 30th
 Peck C. & Co. (dissolved) 24 Murray
 Peck G. M. & Co. (Gardner M. Peck & John P. & Samuel & George Beatty) 65 B'way
 Peck J. C. & Co. (moved, no inf.) 63 Fulton
 Peck Brothers (John B. & Thomas B. Peck) 61 Chambers
 Peck & Church (William M. Peck & Francis Church) 120 Wall
 Peck & Gartrell (Charles A. Peck & John H. Gartrell) 117 E. 33d
 Peck & Porter (Henry D. Peck & Thomas E. Porter) 67 Broad
 Peck & Schulhoff (Leopold Peck & Philip Schulhoff) 397 B'way
 Peck & Schuyler (William B. Peck & John A. Schuyler) 6 Wash'n & 4 West
 Peck, Skidmore & Co. (William L. & Henry A. Peck & William J. Skidmore) Pier 61 E. 12. & ft. E. 38th
 Peckham & Co. (William F. & George S. Peckham) 56 Fulton
 Peck & Bogert (Eben Peck & Gilbert J. Bugert) 445 West
 Peet & Simms (Eleszar Peet & Phillip Simms) 72 Duane
 Peetsch & O'Sullivan (dissolved) 224 E. 15th
 Feldmann & Stein (Frederick Feldmann & Henry W. Stein) 289 Wash'n
 Felham & Nephew (Jabez C. Felham & Jabez C. Knott) 111 Wall
 Fell A. & W. C. (Arthur & William C.) 87 Wall
 Pelletreau & Cole (Maltby K. Pelletreau & Isaac E. Cole) 61 Liberty
 Pells & Co. (James K. & Clarence Pell, Cornelius Dever & David Clarkson jr.) 109 Pearl
 Felton G. R. & T. D. (Guy R. & Timothy D.) 167 B'way
 Felton & Harris (dissolved) 1156 B'way & 49 E. 21st
 Felton & McEwen (Jeremiah M. Pelton & George C. McEwen) 9 E. 21st & 1150 B'way
 Pemberton & Webster (Clifford Pemberton & William E. Webster) 148 Pearl
 Pendergast Brothers & Co. (James F. & Charles H. Pendergast, no Co.) 62 Beaver
 Pendleton John M. & Co. (Henry B. Hathaway) 58 Pine
 Pendleton & Creighton (Robert S. Pendleton & Clarence Creighton) 87 Water
 Pendleton & Robinson (William H. Pendleton & Beverley Robinson jr.) 24 Broad
 Penfold, Schuyler & Co. (Cornelius V. A. Schuyler, Edmund jr. & William H. Penfold & Henry W. Chaffield) 178 Front
 Pennington, Sullivan & Harrison (Alexander C. M. Pennington, James P. Sullivan & Jared F. Harrison) 132 Nassau
 Pennoyer & Delont (dissolved) 640 Seventh av.

Pennsylvania Coal Co. (John Ewen, Pres.; George A. Hoyt, Treas.; E. H. Mead, Sec. Capital, \$3,300,000; Par, \$50) 111 B'way
 Penton & Parker (dissolved) 181 Pearl
 Pentz & Co. (Adam P. Pentz, John Miner & George W. Stanhope) 89 Burling sl.
 Pentz & Herring (Knock C. Pentz & John Herring) 51 South & 2 Gouverneur la.
 People's Provision Co. (Walter H. Shupe) 268 G'wich
 Pepon & Nazro (Marshall Pepon & John P. Nazro) 74 Wall
 Perego Ira & Sons (Ira Jr. & Alfred Perego) 175 B'way & 85 Nassau
 Perier A. & Cateaux (Alphonse Perier & Felix Cateaux) 191 Fulton
 Perkins Dennis & Co. (Henry C. & Thomas A. & George D. Perkins) 65 Broad
 Perkins J. N. & Co. (Joshua N. Perkins & Edmund A. Benedict) 50 Wall
 Perkins & Brother (Hosea B. & James P. Perkins) 123 Bowery
 Perkins & Livingston (Charles L. Perkins & Edward Livingston) 54 Exchange pl.
 Perkins, Stern & Co. (Richard F. & Samuel C. Perkins & Charles Stern) 180 B'way
 Perley Charles & Son (Edward M. Perley) 110 Cannon
 Perot Elliston L. & Co. (Joseph S. Perot) 69 Pearl
 Perrin E. D. & Co. (closed, no inf.) 25 William
 Perris & Browne (William G. Perris & Henry H. Browne) 173 Fulton & 14 Wall
 Perron & Soubret (Julia Perron & Clementino Soubret) 183 Amity
 Perry, Potter & Co. (Samuel & Charles S. Perry, Samuel B. Potter & George W. Swezey) 8 Front
 Perry, Taggart & Kellogg (Jonas F. Perry, Philip S. Taggart & Frank Kellogg) 79 Franklin
 Person A. & Harriman (Augustine E. Person, Paris, & Charles Harriman, N. Y.:—special partners, Francis Cottenet, N. Y., & Eugene Fabreguettes, Paris, France, each \$50,000; terminates 1st Dec. 1866) 60 Murray
 Pesant Brothers & Co. (Jose A. & Manuel Pesant, no Co.) 2 B'way
 Peters Charles & E. J. (Edward J.) 58 South
 Peters & Probst (William Peters & John D. Probst) 18 Broad
 Peters & Schlerloh (Henry E. Peters & Christopher F. Schlerloh) 45 Madison & 41 Oak
 Petersen C. & Co. (dissolved) 11 Third av.
 Petersen & Co. (Otto L. Peterson & Henry Heldenheim) 30 Rector
 Peterson & Schack (Henry Petersen & John Schack) 248 Wash'n
 Peterson E. A. & Co. (Edwin A. & Archibald A. Peterson) 315 Canal
 Peterson R. E. & W. T. (Richard E. & William T.) 144 Bowery
 Peterson & Skuse (William Peterson & James Skuse) Pier 12 N.E.
 Petersen & Barjan (Luis Barjan, only) 25 Old sl.
 Petrie & Co. (Alexander S. & George H. Petrie, John H. McKee & Charles M. Carpenter) 44 Park pl. & 89 Barclay
 Petry & Brother (George & John H. Petry) 286 Third av.
 Pettee, Wilson & Co. (Daniel L. Pettee, William H. Wilson & Joseph G. Judson) 228 South & 449 Water
 Pettengill S. M. & Co. (Samuel M. Pettengill & James H. Bates) 37 Park row & 145 Nassau
 Pettibone H. A. & Wallace (Hiram A. Pettibone & Robert Wallace Jr.) 70 Broad
 Pettit Oliver M. & Co. (Ellick Berlinger) 85 South
 Pettit & Crook (Foster Pettit & Rufus Crook) 186 Water
 Pettus & Co. (M. A. Pettus & F. Hoeftin) 531 B'way
 Peyser S. A. & Co. (S. A. & Moritz A. Peyser) 5 Barclay
 Peyton & Johnston (William K. Peyton & William Johnston) 274 Bowery
 Pfaff & Brother (Frederick & Charles Pfaff) 44 Stanton
 Pfeffer, Kellner & Ott (Philip Pfeffer, John A. Kellner & Louis Ott) 184 Essex
 Pfeiffer John & Co. (Andrew Reimenschnelder) 83 Warren

Pfeiffer P. & Co. (Philip Pfeiffer, Samuel Frankenhaimer & Philip Walter) 373 B'way
 Pfizer Charles & Co. (Charles F. Erhart & Theodore J. Happel) 17 Beekman
 Pfuger & German (Francis Pfuger & Frederick German) 79 Nassau
 Phair & Co. (James Phair, William B. White & John Rose) 11 Frankfort
 Phalon & Son (Edward & Henry L. Phalon) 517 B'way & 109 Mercer
 Phare & Thorp (Thomas S. Thorp & William H. Phare) 82 Broad
 Phelan & Collender (Michael Phelan & Hugh W. Collender) 63 & 69 Crosby
 Phelps O. C. & Co. (Orson C. Phelps, no Co.) 429 B'way
 Phelps & Carley (Willard Phelps & Benjamin J. M. Carley) 93 Fulton mkt
 Phelps & Dewitt (Orson S. Phelps & William B. Dewitt) 84 Wash'n
 Phelps & Knevals (Benjamin K. Phelps & Sherman W. Knevals) 84 Wall
 Phelps & Tyng (William W. Phelps & Morris A. Tyng) 29 Wall
 Phelps & Watson (Humphrey Phelps & Gaylord Watson) 16 Beekman
 Phelps, Dodge & Co. (Daniel James, Liverpool, Eng. William E. & William E. Jr., & Charles C. Dodge, James & Anson G. Phelps Stokes & Daniel Willis James, N. Y.) 21 Cliff
 Phelps, Jewett & Co. (William Phelps, Clement Jewett & William T. Doremus) 264 Canal
 Phenix Oil & Candle Co. (Charles A. Coe, Pres.; John W. Pirason, Sec. Capital, \$320,000; Par, \$1,000) 8 Stone
 Phenix Warehousing Co. (Charles H. Stoddard, Pres.; R. Egerton, Sec) 95 Beaver
 Philbin & Quin (Stephen Philbin & Joseph P. Quin) 707 B'way, 2 Barclay & 7 W. 4th
 Philcox T. W. & W. (Thomas W. & William) 71 First
 Philes G. P. & Co. (George P. Philes & Edward Howland) 64 Nassau
 Philip Louis & Co. (Albert D. Fitch & Miles B. Clark) 609 B'way
 Philip & Henry (Philip Einsfeld & Henry Rothmann) 49 William
 Phillips John & Co. (Mansfield Young) 61 B'way
 Phillips John & Co. (Edwin A. Street) 86 Wash'n & 52 West
 Phillips L. J. & I. (Lewis J. & Isaac Phillips, Jacob S. Cohen & Morris R. Moss:—special partners, John D. Phillips & Samuel Cohen, each \$50,000; terminates 2d Feb. 1866) 265 Canal & 852 W. 36th
 Phillips & Hoff (Henry F. Phillips & Daniel S. Hoff) opp. 142 West
 Phillips & Lee (John F. Phillips & Henry M. Lee) 177 William
 Phillips & Levy (Jonas B. Phillips & Gustavus Levy) 15 Centre
 Phillips & Manning (Philetus Phillips & Joseph Manning Jr.) 412 B'way
 Phillips & Mauge (Alfred A. Phillips & Augustin P. Mauge) 3 Chambers
 Phillips & Perry (Waldo Phillips & Oliver H. Perry) 348 Third av.
 Phillips & Smith (Wells Phillips & Albert Smith) 84 Warren
 Phillips, Steele & Co. (refused) 106 Broad
 Philpitt & Co. (refused) 268 Fulton mkt
 Philpitt & Betts (James Philpitt & Thomas Betts) 26 W. Wash. mkt
 Phipps J. L. & Co. (John L. Phipps, Charles T. Gostenhofer & Alfred E. P. Phillips) 68 Wall
 Phye & Co. (dissolved) 441 Third av.
 Pia Brothers (John & Peter Pia) 128 White
 Pickard & Andresen (Jesse Pickard & John Andresen) 75 Gold
 Picken Daniel & Son (Daniel Picken Jr.) 301 Bowery
 Pickering, Davis & Co. (Thomas R. Pickering & John P. & Jacob W. Davis) 886 Bleecker
 Pickersgill W. C. & Co. (refused) 47 Wall
 Pierce Stephen A. & Co. (Henry C. Billings) 17 Nassau
 Pierce & Barnard (Bleecker S. Barnard & John Pierce) 21 Coenties sl.
 Pierce & Quiney (dissolved) 21 John

Pierres, Kenworthy & Reeves (Gustavus Pierres, Joseph Kenworthy & Joseph P. Reeves) 867 West
Piereson & Co. (Henry L. & Henry L. Pierson Jr., Samuel Hopkins & Daniel L. Winchester) 24 B'way
Piguet Brothers (Charles A. & David A. & Silas T. & Ely O. & Benjamin & Urbain G. Piguet) 5 Liberty pl.
Pike Benjamin & Sons (Daniel & Gardiner Pike) 518 B'way
Pillot A. P. & Son (Andrew P. & Aristides P. Pillot Jr.) 67 Wall
Pinchet & Bruen (Edgar Pinchet & Albert Bruen) 214 Fulton
Pinchot, Warren & Co. (James W. Pinchot, James S. Warren & Thomas J. Briggs) 6 Cortlandt
Pinckney & Co. (E. A. & Charles H. Pinckney) 54 Wall
Pinckney & Moulton (Thomas Pinckney & Severn D. Moulton) 728 Third av.
Pine & Tighe (Thomas Pine & Martin Tighe) 57 Park
Pine, Wright & Twigg (William E. Pine, David G. Wright & Henry L. Twigg) 2 William
Pinner M. S. & Brother (Michael & Isaac A. Pinner, 204 Chatham
Pinney & Johnson (Edward S. Pinney & Charles H. Johnson) 283 Fulton
Pinsky W. & Co. (William Pinsky, no Co.) 851½ Grand
Pippee B. Y. & Co. (Benjamin Y. Pippee & Jonathan Earle) 88 Park pl. & 83 Barclay
Pitkin, Anderson & Co. (dissolved) 80 Barclay
Pittman W. R. & T. B. (William E. & Thomas B.) 87 Hudson
Pitt C. & Son (Charles & William Pitt) 60 Lafayette pl.
Place J. K. & E. B. (James K. & Ephraim B. — special partner, James D. Sparkman, *B'klyn*, N. Y. \$50,000; terminates 31st Dec. 1866) 94 Front
Place & Turlay (Charles Place & Thomas M. Turlay — special partner, James K. Place; \$15,000; terminates 1st Jan. 1867) 200 Fulton & 42 Dey
Place & Wilson (Fletcher Place & Joseph H. Wilson) 114 Water
Place & Young (Charles Place & John L. Young) 287 Wash'n
Placentia Bay Lead Co. (Henry S. Cohn, Pres.; John Simpkins, Sec. Capital, \$1,000,000; Par, \$5) 29 Wall
Planer & Kayser (Louis Planer & Joseph Kayser) 84 Bowery & 87 Elizabeth
Plantitz H. & J. Gairing (Henry Plantitz & John Gairing) 709 Eighth av.
Plant & Crofts (Luzerne W. Plant & Wm. E. Crofts) 263 B'way
Planten H. & Son (Hermanus & John R. Planten) 224 William
Plate H. & F. (Henry & Frederick) 174 W. 82d
Platt I. & Brother (Isidore & Philip Platt) 405 Grand
Platt & Greenwald (Isaac M. Platt & Joseph Greenwald) 409 B'way
Platt & Martin (William H. Platt & M. L. B. Martin) 50 Wall
Platt & Ryder (William H. Platt & David Ryder) ft. Watts
Platt, Gerard & Buckley (James N. Platt, James W. Gerard Jr. & Thomas C. T. Buckley) 45 William
Plimpton H. R. & J. L. (Henry R. & James L.) 145 Tenth
Plinth Brothers (George J. & Ferdinand Plinth) Third av. & E. 72d
Plumb D. & Co. (David & David Henry Plumb) 61 Nassau
Plumb J. M. & J. N. (James M. & James N.) 95 Chambers & 77 Reade
Plume D. S. & Co. (David S. Plume & Wm. T. Mercereau) 59 Duane
Plume & Lamont (George T. Plume & Charles A. Lamont) 114 Water
Plumer F. J. & Co. (Francis J. Plumer, no Co.) 251 Wash'n
Plumer & Co. (Avery Plumer, David A. Griggs & James G. Weld) 7 State
Plummer & Michel (Jerome S. Plummer & Albert Michel) 84 Duane

Pollon C. & A. C. (Cornelius & Alexander C.) 169 Fulton
Poillon C. & R. (Cornelius C. & Richard) 224 South & 445 Water
Poirier & Co (Edmond Poirier & Anthony J. Thomas) 1 Beaver
Polhamus & Jackson (James A. Polhamus, Eugene J. Jackson & John Newton Ewell) 48 Exchange pl.
Polhemus Theodore Jr. & Co. (Richard Vanwyck & Henry D. Polhemus) 59 Broad
Polhemus & Devries (John Polhemus & John Devries) 66 Cortlandt
Pollack Brothers (Joseph & Leopold Pollack) 15 Dey
Pollack & Co. (Samuel Pollack & Cecelia Elias) 120 Liberty
Pollak & Son (Charles B. & Bernard Pollak) 692 B'way
Pollock & Buchanan (James Pollock & James Buchanan) 453 Sixth av.
Pollock & Niles (Thomas C. Pollock & Lucien H. Niles) 87 Pearl
Pomeroy Manuf. Co. (A. I. Hall, Pres. & Treas.; F. Miller, Sec. Capital, \$10,000; Par, \$100) 86 Park row
Pomeroy, Ralph & Co. (Esther M. Pomeroy) 41 Jay
Pomeroy William L. & Adams (Nelson K. Adams: —special partner, Sanford Blockington, *North Adams, Mass.* \$100,000; terminates 31st Dec. 1865) 20 Park pl.
Pomeroy G. V. & Sons (George V. & George V. Jr. & Edward G. Pomeroy) 812 B'way
Pomeroy & Benton (George Pomeroy & William H. Benton) 5 College pl.
Pomroy A. H. & Co. (Alexander H. & William H. Pomroy) 1 Front
Pomroy & Schenck (Wright Pomroy & James V. Schenck) 683 B'way
Pond William A. & Co. (John Mayell) 547 B'way
Pond & Sage (Loyal S. Pond & Leveritt H. Sage) 97 Wall
Pontiao Gold Co. of Colorado (Everett Clapp, Pres.; W. F. Shirley, Sec. & Treas.; Capital, \$1,000,000; Par, \$20) 187 B'way
Ponvert & Co. (Elias Ponvert & John M. Burke) 87 Beaver
Pool John H. & Co. (John Wells Jr.) 83 Water
Poole Luke & Co. (refused) 44 Vesey
Pope & Angus (George Pope & Thomas Angus) 85 Eighth av.
Popham & Haxton (William H. Popham & William Haxton) 68 Front
Poppe D. & C. (Dederick & Christopher) 814 Wash'n
Poppe & Co. (Gustavus A. & William Poppe) 69 New
Poppenhusen & Konig (Conrad Poppenhusen, Frederick Konig & Henry Funcke) 44 Cliff
Porter William & Sons (William Jr. & Edwin S. Porter) 271 Pearl
Porter A. D. & Co. (Augustus D. Porter, no Co.) 542 B'way
Porter D. & J. (David & James C.) 1892 B'way
Porter & Fairchild (Joseph T. Porter & Hamlet M. Fairchild) 877 Sixth av. & 415 Hudson
Porter & Higby (Truman H. Porter & Lewis E. Higby) 29 Cortlandt
Porter & Scott (Henry C. Porter & James G. Scott) 83 Maiden la.
Portington Brothers (Robert C. Portington, only) 542 Hudson
Posner & Ettinger (Isaac Posner & William Ettinger) 317 Eighth av.
Post A. J. & Son (Abraham J. & George W. Post) 161 Eighth av.
Post G. D. & Co. (Garrett D. & William B. Post) 48 N. R.
Post J. K. & Son (Joel K. & William M. Post) 87 West
Post & Nichols (Nelson Post & Sidney P. Nichols) 164 E. 24th
Postill R. & D. (Robert & Dobson) 518 Third av.
Potz Gideon & Co. (George P. Payson) 7 Broad
Potter William E. & Co. (Thomas M. Dawson) 26 Water
Potter C. C. & A. V. (Christopher C. & Americus V.) 208 B'way
Potter & Co. (William B. Potter & John Smith) 153 Maiden la.

Potter & Gardner (dissolved) 417 Canal
 Potter & Steinbach (William Potter & Joseph Steinbach) 411 Canal
 Potter & Williams (Ellis S. Potter & George N. Williams) 218 Front
 Potter Brothers & Bellamy (William H. & Joseph J. Potter & Albert Bellamy) 82 Pine & 737 Sixth av.
 Pottier & Stymsus (Auguste Pottier & William P. Stymsus) 623 B'way
 Potvin F. & S. Falardeau (Fabian Potvin & Simeon Falardeau) 187 E. 84th
 Poucher Charles E. & Co. (special partners Smith & Conley, *Atica, N. Y.*, \$10,000) 85 Warren
 Powell George B. & Co. (Paul Worth) 9 South
 Powell W. R. & Co. (William R. & John R. Powell) 298 B'way
 Powell & Curtis (dissolved) 93 Maiden la. & 12 Fulton
 Powell & Loskamp (William J. Powell & Henry Loskamp) 158 South & 118 West
 Powell, Clark & Co. (Henry & John Powell & Joseph W. Clark) 18 Fulton mkt
 Power Brothers (Patrick H. & Robert Power) 1432 B'way
 Power & Draddy (Maurice J. Power & Daniel Draddy) 78 W. 37th
 Powers James G. & Co. (William Tooper & Allan B. Potter) 101 Murray
 Poznanski M. & Brother (Morris & Bernard Poznanski) 83 Warren
 Frankard John B. & George, 3244 Grand
 Prats F. & H. Chol (Florentine Prats & Henrietta Chol) 21 E. Houston
 Pratt John & Sons (Edward D. & John Pratt jr.) 440 B'way
 Pratt E. C. & Brother (Erasmus C. & John H. Pratt) 119 Chambers
 Pratt & Brohaut (Joseph Pratt & John J. Brohaut) 296 Wash'n mkt
 Pratt & Fox (Eliot G. Pratt & Elias Williams Fox) 20 Cliff
 Pratt & Grinton (James W. Pratt & William Grinton) 26 Cedar
 Pratt & Kirkham (Theophilus Pratt & Samuel R. Kirkham) 65 Allen
 Pratt & Roberts (Charles H. Pratt & Edward H. Roberts) 84 Burling sl.
 Pratt, Lombard & Co. (George W. Pratt & Hervey F. & William Lombard) 22 John
 Pratt, South & Co. (Dundass T. Pratt & George W. South, no Co.) 19 Maiden la.
 Pray & Squire (Ebenezer H. Pray jr. & Alfred L. Squire) 381 W. 12th & 128 Jane
 Preston Coal & Iron Co. (David D. Voorhes, Pres.; William Reinsen, Sec.; Capital, \$250,000; Par, \$25) 13 B'way
 Preston & Co. (George C. Preston, no Co.) 192 Pearl
 Preterro Eugene & A. (Adolphe P.) 159 Bowery
 Preterro & Wilson (refused) 435 B'way
 Price William H. & Co. (Samuel H. Sublett & John M. Price) 77 Front
 Price J. D. & Co. (Jesse D. Price & Cosby S. Sevrne) 80 Nassau
 Price Brothers (Joseph H. & William S. Price) 82 Division
 Price Brothers (Charles D. & Alexander M. Price) 563 Eighth av.
 Price & Munn (George H. Price & Benjamin Munn jr.) 6 Hanover
 Price & Sons (Philo & Edward A. & Theodore H. Price) 109 Fulton
 Price & Vail (closed, no Inf.) 13 Chambers
 Price, Giles & Underhill (John H. Price, Edward Giles & John T. Underhill) 19 John
 Priestley John & Co. (John R. Offley) 39 Vesey
 Prime & Co. (Edward & Edward Prime jr.) 54 Wall
 Prime, Stone, Hale & Hallock (William C. Prime, David M. Stone, estate of David Hale & William H. Hallock) 91 Wall
 Prince George A. & Co. (Thomas Stephenson) 87 Fulton
 Prince & Moon (refused) 5 Cannon
 Prince, Bachrach & Co. (Morris Prince, Joseph Bachrach & Lewis Hietelberger) 140 Water
 Pritchard Brothers (Thomas & Henry Pritchard) 94 Fulton
 Privat & Schroeder (refused) r 108 Delancey

Probst Frederick & Co. (Henry Volekman) 85 Broad
 Prulas Oscar & Co. (Gottlieb Cramer) 86 Murray
 Prosser Thomas & Son (Thomas Prosser jr.) 22 Platt
 Proudfoot & Quirk (Alexander Proudfoot & John G. Quirk) 242 Canal
 Prouty J. S. & H. C. (John S. & Hooper C.) 3 Platt
 Providence Mining Co. (R. H. Rickard, Pres.; John W. Davis, Sec.; Capital, \$500,000; Par, \$25) 19 Nassau
 Provost & Butcher (John W. Provost & James W. Butcher) 92 Cedar
 Pryer James & Co. (George Pryer) 171 & 394 Front
 Pryer & Dillon (John T. Pryer & William Dillon) 213 Front
 Psomadēs N. & E. Ralli (Nicholas Psomadēs & Etienne Ralli) 25 William
 Pullen & Co. (Frederick T. Pullen, no Co.) 2 Tryon row
 Pullman John & Co. (Thomas Pullman) 821 B'way
 Punchard & Brother (Henry & George Punchard) 28 Oak, 65 New Chambers, & 204 Varick
 Pupke, Thurber & Co. (John F. Pupke, Horace K. Thurber, Valentine H. Quinby & Leonard B. Smith) 173 Chambers
 Purcell Michael & Co. (Michael Fitzgerald) 235 Sixth av. & 168 Third av.
 Purdie & Ward (John Purdie & John S. Ward) 49 Pearl
 Purdy Lemuel R. & Co. (Hiram Knapp) 608 Grand
 Purdy Richard F. & Co. (William H. Avery) 142 Bowery
 Purdy E. H. & Co. (Elijah H. Purdy, William Phye & Robert Cloughen) 60 W. 18th
 Purdy & Co. (John S. Purdy, Co. refused) 385 B'way
 Purdy & King (Josiah M. Purdy & John King) 254 Sixth av.
 Purdy & Nicholas (John F. Purdy & George S. Nicholas) 42 Beaver
 Purdy & Son (John & Oscar Purdy) 206 Eldridge
 Putnam Manuf. Co. (J. S. Bussing, Pres.; H. M. Brown, Sec.; Capital, \$25,000) 13 Platt
 Putnam T. & Co. (Tarrant & William B. Putnam) 6 College pl.
 Pyatt E. & Co. (Runyon & Edward H. Pyatt) 118 Broad

Q

Quackenbos & Greenfield (Nicholas Quackenbos & George J. Greenfield) 20 Nassau
 Quackenboss Brothers (Isaac A. & George W. Quackenboss) 67 Wall
 Quackenbush & Brother (Adonijah S. & John J. Quackenbush) 166 Chambers
 Quackenbush & Hamilton (David Quackenbush & Edward J. Hamilton) 180 West
 Quackinbush B. & Son (Benjamin Quackinbush & John H. Kendall) 708 Greenwich
 Quade & Stell (Lewis Quade & Henry Stell) 192 Wash'n
 Quarterman & Son (James & Edward A. Quarterman) 114 John
 Quartz Hill Gold Co. of Colorado (H. W. Tilton, Pres. & Treas.; John H. Tyler, Sec. Capital, \$1,000,000; Par, \$40) 29 Wall
 Queen & Bower (James S. Queen & Joseph F. Bower) 17 John
 Quenzer W. & Co. (William Quenzer & Matthias Willi) 480 Eighth av.
 Queripel H. Jr. & Co. (Henry Jr. & William A. Queripel) 268 Spring
 Quern H. & C. Muller (Henry Quern & Christian Muller) 2 W. 4th
 Quick Joseph & James S. 1 Amity
 Quick & Metcalfe (moved, no Inf.) 212 B'way
 Quicksilver Mining Co. (B. F. Butterworth, Pres.; W. E. Lawton, Treas.; J. B. Randol, Sec. Capital, \$10,000,000; Par, \$100) 21 Nassau
 Quigley Brothers (Lucien G. & John O. Quigley) 26 Broad
 Quimby A. M. & Son (Abel M. & Edward E. Quimby) 37 Park row
 Quinby G. & Son (George & George Quimby Jr.) 148 Sixth av.
 Quinby J. M. & Co. (dissolved) 620 B'way
 Quinche & Krugler (Florina Quinche & Charles E. Krugler) 8 John

Quincy Mining Co. (T. F. Mason, Pres.; W. H. Smith, Sec. Capital, \$200,000; Par, \$10) 51 Exchange pl.
 Quinlan & Sturges (Martin Quinlan & Charles Sturges) 461 Wash. mkt
 Quintard O. P. & J. H. (Orestes P. & James H.) 8 Pine
 Quintard & Ward (Edward A. Quintard & Herbert D. Ward) 9 Pine
 Quirk Brothers (dissolved) 82 Maiden la.
 Quitzow & Halsey (Charles A. Quitzow & Harland P. Halsey) 73 Nassau

R

Raberg C. H. & Son (Charles H. & Charles H. Raberg Jr.) 107 Cedar
 Rader F. & Son (Frédéric & John Rader) 73 Ninth av.
 Rader G. W. & Co. (Gustavus W. Rader & Michael Schmidt) W. 51st n Eleventh av.
 Rader M. & Son (Maximilian & Louis B. Rader) 92 Wall
 Radley I. & P. (Ignatius & Peter) 570 Eighth av.
 Radway & Co. (refused) 87 Maiden la.
 Raftery & Brown (John W. Raftery & William S. Brown) r 15 Thomas
 Rall & Palmer (William F. Rall & William E. Palmer) r 97 Forsyth
 Rall & Co. (Theodore A. Rall & Demetrius N. Botsel) 45 Exchange pl.
 Ramapo Mining Co. (J. L. Smallwood, Pres.; Charles C. Overton, Sec. Capital, \$600,000; Par, \$5) 54 William
 Ramsey & Keane (John Ramsey & John Keane) 165 Wooster
 Randall Charles K. (special partner, John Randall, \$50,000; terminates 1st Feb., 1866) 58 B'way
 Randall & Bronson (Francis Randall & Isaac Bronson) 28 Wall
 Randall & Courtney (Lewis G. Randall & James W. Courtney) 186 West
 Randall & Hover (John Randall & James O. Hover) 20 Nassau & 58 William
 Randel & Baremore (Henry Randel & James Baremore) 53 Nassau
 Randel & Bloemeke (Arwed O. Randel & Bernhard Bloemeke) 181 William
 Randell & Porter (Marcellus E. Randell & John H. Porter) 1951 Third av.
 Randlett T. L. & Son (Thomas L. & Edward B. Randlett) 158 South
 Randolph T. E. F. & Co. (Thompson E. F. & Robert J. Randolph) 129 West
 Randolph O. W. F. & Co. (Obadiah W. F. & Lewis F. Randolph) 61 Cliff & 12 Broad
 Randolph Brothers (Edgar F. & Theodore F. Randolph) 111 B'way
 Randolph & Skidmores (Franklin F. Randolph, Joseph E. & Jeremiah & William L. Skidmore & Charles G. Barrett) 14 Wall, 257 E. Broadway, & Monroe & Montgomery, 184 Fourth av. & Av. C & E. 14th
 Rankin A. & Co. (Alexander Rankin, George M. Vanderlip & John J. Taylor) 165 Fifth av. & 96 Bowery
 Ranney William B. & Co. (refused) 62 Vesey
 Ranney H. D. & J. W. (Henry D. & James W.) 227 W. 54th
 Ransom W. A. & Co. (Warren A. & Aaron P. Ransom, Darius W. Geor & Robert H. Boyd) 83 Cortlandt & 39 Dey
 Ransom & Co. (Frank A. Ransom & James Butler) 167 Bleeker
 Ratanan & Grady (dissolved) 211 Front
 Rathbone Brothers & Co. (Aaron H. & Robert C. Rathbone, Henry C. Seward, Theodore H. Knox & William C. Greig) 92 B'way
 Rathbun, Caldwell & Co. (Rollin N. & John E. Rathbun & James W. Caldwell) 111 B'way
 Rathgeber & Co. (Adam & George Rathgeber) 84 W. Wash. mkt
 Rau & Ekstein (Martin Rau & Frederick Ekstein) r 41 Centre
 Rau & Gottgetreu (Max L. Rau & Solomon Gottgetreu) 260 Canal
 Rauch & Bretzfelder (Henry Rauch & Bernhard Bretzfelder) 19 Av. D
 Rauscher M. & A. Kaltenbach (Martin Rauscher & Alexander Kaltenbach) 258 William
 Ravekes J. H. & H. Rabe (John H. Ravekes & Henry Rabe) 23 Eighth av.
 Raven & Bacon (Richard Raven & Francis Bacon) 135 Grand & 149 Baxter
 Rawitch & Lichtenstadter (Louis Rawitch & Solomon Lichtenstadter) 58 Maiden la.
 Rawls & Seymour (Henry Rawls & Charles S. Seymour) 88 Pearl
 Ray & Closson (dissolved) 214 Duane
 Raymond James M. & Co. (Frederick Leavens) 506 B'way
 Raymond H. J. & Co. (Henry J. Raymond & George Jones) 42 Park row
 Raymond W. M. & Co. (William M. Raymond & Daniel P. Wood) 343 Pearl
 Raymond & Brother (refused) 66 Cortlandt
 Raymond & Canlon (Edward S. Raymond & John J. Canlon) 83 Cedar
 Raymond & Coursen (John Raymond & William A. Coursen) 247 B'way
 Raynolds, Pratt & Co. (Charles T. Raynolds, Charles Pratt, Thomas B. Hadden & Leonard Richardson) 106 Fulton
 Raynor & Brother (George W. & John H. Raynor) 754 Eighth av.
 Rea & Pollock (David Rea & Hugh S. Pollock) 43 Cortlandt
 Read Clement & Co. (no Co.) 80 Front
 Read John Jr. & Co. (Nancy A. Palmer) 101 Hudson
 Read T. T. (Thomas T.:—special partner, Matthew P. Read, \$30,000; terminates 1st July, 1867) 204 E. 14th
 Read William A. & Co. (no Co.) 61 Cath. mkt
 Read & Roundey (Edward Read & Benjamin B. Roundey:—special partner, William K. Hinman, \$50,000; terminates 1st Dec. 1866) 15 Beaver
 Read Brothers & Co. (Thomas B. & Joel Read, Richard C. Talbot & John P. Roberts) 350 B'way
 Read, Taylor & Co. (Erza C. Read, James R. Taylor, Daniel H. Wickham & Henry Olmsted) 9 Maiden la.
 Ready Roofing Co. (G. W. Sylvester, Pres.; A. Robinson, Sec. Capital, \$2,000; Par, \$100) 73 Maiden la.
 Reagles C. & Co. (Cornellus Reagles & William Henderson) 1 Chambers
 Reay George H. (special partner, Louis Negbauer, \$10,000; terminates 30th April, 1865) 7 Spruce
 Reay George J. (special partner, Hamilton Murray, Oswego, N. Y., \$30,000; terminates 31st Dec., 1866) 12 Barclay
 Reckhow & Hudson (Isaac Reckhow & William H. Hudson) 144 Liberty
 Recknagel & Co. (Carl L. Recknagel & Rudolph Pagenstecher) 46 Cedar
 Redfield & Co. (Charles B. Redfield & David D. C. Mink) 123 Broad
 Redfield & Rice (James H. Redfield & James Rice) 177 B'way
 Redlich & Schnitzler (Abraham Redlich & Albert Schnitzler) 1 Cedar
 Redmond William & Son (William Redmond Jr.) 45 Barclay
 Redmond & Shea (Gregory Redmond & Richard Shea) 750 B'way
 Reed Isaac H. & Co. (James R. Turner) 5 State
 Reed John F. & Brother (George H. Reed) 180 Broad
 Reed Samuel G. & Co. (Lyman Grimes) 181 Pearl
 Reed F. & L. B. (Ferdinand & Lewis B. Jr.:—special partner, Addington Reed, \$50,000; terminates 31st Dec. 1865) 42 Cortlandt
 Reed G. P. & C. W. (George P. & Charles W.) 11 College pl.
 Reed G. W. & Co. (George W. Reed & Thomas McCormick) 104 Reade
 Reed J. H. & Co. (Josiah H. Reed, N. Y., & H. A. Huribut, Chicago) 174 Pearl
 Reed & Clarke (Phileander Reed & W. D. Clarke) 26 Old sl.
 Reed & Jordan (Thomas Reed & Conrad N. Jordan) 48 Pine
 Reed & Matthews (James W. Reed & Peter Matthews) 9 James sl.
 Reed & Pearsall (James Reed Jr. & Richard Pearsall) 344 Fourth av.

- Reeve O. & E. (moved, no inf.) 66 Cortlandt
 Reeve & Co. (Thomas & Joseph Reeve & Sidney M. Tyler) Franklin Centre
 Reeve, Case & Banks (Henry G. & Charles R. Reeve, Menzies R. Case & Henry W. Banks) 67 Front
 Reeves E. H. & Co. (Edgar H. Reeves & George F. Bunce Jr.) 135 Water
 Reeves & Co. (James A. & Milton Reeves) 62 Fulton
 Reeves & Co. (no inf.) 117 John
 Reeves & Cady (Abram M. Reeves & Merton Y. Cady) 141 Nassau & 245 Canal
 Reeves, Brown & Weart (Nathaniel B. Reeves, Philip Brown & George W. Weart) 162 W. Wash. mkt
 Regan D. & J. (dissolved) Third av. c E. 120th
 Regan & Daly (dissolved) 70 Cherry
 Regan & Murphy (Henry Regan & James Murphy) 179 Bowery
 Regan & Son (Daniel & John J. Regan) 10 Jackson
 Rehbock & Friese (August Rehbock & Adolph Friese) 121 Cherry
 Reisch & Volker (Theodore Reisch & Michael Volker) 125 Broome
 Reichardt & Co. (Anton Reichardt & Charles Michanfelder) 173 Suffolk
 Reiche Charles & Brother (Henry Reiche) 55 Chatham
 Reid & Brother (James C. & John H. Reid) 367 Bowery
 Reid & Cushing (Peter Reid & Jacob Cushing) 268 Canal
 Reid & Solomon (John R. Reid & Jacob P. Solomon) 15 Nassau
 Reid & Tracy (Aaron L. Reid & James I. Tracy) 38 John
 Reid, Vanderhorst & Co. (James Reid, Jacob W. Vanderhorst & John H. C. Sidermans) 49 Broad
 Reif Brothers (Michael & John Reif) 3 Battery pl.
 Reilly Brothers (refused) 31 Catharine
 Reilly & Green (James Reilly & Russel G. Green) 207 W. 21st
 Reinecke J. F. & Sons (John F. & John H. & Frederick W. Reinecke) 81 Chrystie
 Reinecke & Ripley (Herman A. T. Reinecke & J. D. Ripley) 569 B'way
 Reinhard & Co. (dissolved) 75 Pike
 Reinhardt Jacob & Co. (Benjamin Greenfield) 2 G'wich
 Reinhardt & Lehn (John Reinhardt & Nicholas Lehn) 11 Baxter
 Reismann & Kappes (Gustave Reismann & George Kappes) 329 Bowery
 Reitzinger A. H. & Co. (Adolph H. & Aaron H. Reitzinger) 84 Spruce
 Reliance Mining Co. (Charles W. Thomae, Pres.; H. K. Thomae, Sec. Capital, \$500,000; Par, \$25) 11 Wall
 Remsen & Harding (Jordan S. Remsen & William M. Harding) 184 Water
 Renauld, Francois & Co. (Peter A. H. Renauld, Emmanuel E. Francois & George F. W. Bartels) 23 Beaver
 Renne O. & F. Maetschke (Charles Renne & Frederick Maetschke) 61 Grand
 Renne, Shea & Lindsay (Thomas W. Renne, John G. Shea & Gilbert R. Lindsay) 83 Centre
 Renson & Hassey (Arnold A. Renson & August Hassey) 9 Av. A
 Renson & Schlegelgrell (Arnold Fernando Renson & Herman Schlegelgrell) 148 Bowery
 Renwick & Sands (James Renwick & Joseph Sands) 68 Wall
 Repplier J. G. & G. S. (John G. & George S.) 111 B'way
 Republic Copper Co. (J. C. McKenzie, Pres.; H. Baldwin, Sec. & Treas. Capital, \$200,000; Par, \$25) 10 Wall
 Requa J. M. & Co. (James M. Requa & Nathan R. Vail) 23 South
 Rettig Peter & Co. (John Tietjen) 228 William
 Reynal S. R. & Son (Sainte E. & Jules Reynal) 67 Water
 Reynard & Varin (Peter Reynard & Victor Varin) 167 B'way
 Reynaud G. & Bachem (Gustave Reynaud & Rodolph Bachem:—special partners, Louis de Vignier, *Chaten, France*, & Emilio Palm, *Havana, Cuba*, each \$50,000; terminates 1st Jan., 1865) 19 Nassau
 Reynes Brothers & Co. (Jayme & Antonio Reynes & Henry Bohme) 46 Exchange pl.
 Reynolds J. E. & Co. (James E. Reynolds & Lannus Loomis) 59 Murray
 Reynolds & Co. (*Prov. R. I.* William H. & Frank W. Reynolds & William H. Taylor) 45 William
 Reynolds & Bateman (James Reynolds & Alonzo Bateman) 215 Canal
 Reynolds & Cushman (Samuel W. Reynolds & Frederick A. Cushman) 46 Broad
 Reynolds & McIntyre (John Reynolds & Michael McIntyre) 505 Ninth av.
 Reynolds & Vanschack (Phillip Reynolds & Henry Vanschack) 31 Nassau
 Ribon & Munoz (Jose J. Ribon & Jose M. Munoz) 68 Pine
 Ricardo & Co. (George Ricardo, Co. refused) 194 Front
 Rice Peter & Co. (George T. Neale & William Williamson) 7 Water
 Rice S. W. & Co. (Samuel W. Rice & Solomon Bruck) 83 Nassau
 Rice W. M. & Co. (William M. Rice & Montgomery P. Whitlock) 7 Coenties st.
 Rice & Co. (Jotham W. Hawhurst & George W. Underwood) 37 Park row
 Rice & Andrews (Lewis C. Rice & John Hall Andrews) 718 B'way
 Rice & Dallimore (Decatur J. Rice & John P. Dallimore) 512 Water
 Rice & Goldenberg (Henry Rice & Levi Goldenberg) 391 B'way
 Rice & Oberndorf (Ignatius Rice & Gustavus Oberndorf) 67 Reade
 Rice & Swift (Clinton Rice & Frederick B. Swift) 200 B'way
 Rice & Vallean (Bernard Rice & William Vallean) 21 Clinton mkt
 Rice, Chase & Co. (Henry G. Rice, Algernon S. Chase & William H. Stewart) 43 Park pl.
 Rich & Brewster (William A. Rich & George H. Brewster) 17 Day
 Rich & Crowell (Robert F. Rich & Theodore Crowell) 48 South & 105 Water
 Rich & Snell (George C. Rich & Lansing D. Snell) 12 Front
 Rich & Watson (Theodore Rich & Nathaniel Watson:—special partner, Alexander Underhill \$10,000; terminates 4th March, 1867) 190 Broad
 Rich, Sherman & Co. (Richard J. Sherman, Edward S. Rich & Benjamin F. Jervis) 30 Pine
 Richard John C. (special partner, Joseph Roekendorfer \$4,000; terminates 31st Dec., 1864) 43 John
 Richard C. B. & Boas (Charles B. Richard & Emanuel Boas) 181 B'way
 Richards Ira & Co. (Edmund Ira & Josiah D. Richards & Abiel Coddling jr.) 173 B'way
 Richards A. S. & Co. (Abner S. & Ablathar Richards) 44 Cortlandt
 Richards E. S. & Co. (Egbert S. & James M. Richards) 180 B'way
 Richards T. B. & J. (Thomas B. & James) 145 Perry
 Richards & Co. (Thomas C. Richards & John Markt) 97 William
 Richards & Collins (William M. Richards, *St. Lynn, N. Y.*, & Charles Collins, *Hartford, Conn.*:—special partners, Augustus C. Richards, *N. Y.*, \$50,000; William & L. & Erastus Collins, *Hartford, Conn.*, each, \$25,000; terminates 31st July, 1866) 42 Murray
 Richards & Hunter (George Richards & David Hunter) 252 W. 23d
 Richards & Jones (Robert Richards & Thomas E. Jones) 201 William
 Richardson Stephen & Co. (Clarence H. Richardson) 177 B'way
 Richardson Thomas & Co. (Samuel Nimmons & Malcolm G. Haughton) 15 B'way
 Richardson G. & A. (George & Augustus) 321 B'way
 Richardson W. & Son (William & John Richardson) 4 Liberty pl.
 Richardson & Boyle (Thomas Richardson & Terence Boyle) 26 E. 19th
 Richardson & Cox (James H. Richardson & Thomas Cox) 105 Nassau
 Richardson & Platt (Frank D. Richardson & Ananias D. Platt) 180 B'way

Richardson, Boynton & Co. (Harriet B. Richardson, Prudence W. Boynton & Julius A. Durkee) 284 Water
Richardson Brothers & Co. (Asa B. & Albert Richardson & William E. Quimby) 112 Broad
Richardsons (Albert G. & Gilbert M. Richardson) 7 Beekman
Richmond G. & Co. (George Richmond & Samuel Brunt) 788 B'way
Richmond G. M. & Co. (George M. & Frank E. & Walter Richmond) 82 Reade
Richmond Brothers (Charles Jr. & Andrew Richmond) 50 Vesey
Richmond, Debevoise & Co. (dissolved) 50 Vesey
Richter & Roessel (Ernest Richter & Louis Roessel) 256 B'way
Richters & Westerfield (Frederick Richters & Henry Westerfield) 299 Bleeker
Rickard C. & D. (dissolved) 592 Sixth av.
Rickards S., Cately & Co. (Samuel Rickards & Samuel R. & Alfred Cately) 103 Nassau
Rider & Clark (William E. Rider & John S. Clark) 51 Broad
Ridge Copper Co. (T. F. Mason, Pres.; W. H. Smith, Sec. & Treas. Capital, \$500,000; Par, \$25) 51 Exchange pl
Ridgely & Co. (William P. Ridgely, Co. refused) 18 Vesey
Ridley J. M. & Co. (Jeremiah M. Ridley & Edward W. Chamberlain) 17 B'way
Ridley & Co. (Robert A. Ridley, William Kennedy, William A. Fritz & William Force) 1 Hudson & 214 Fifth av.
Rieckenberg F. & H. (Frederick & Henry) 183 Lewis
Riege E. A. & Co. (Emil A. Riege, no Co.) 89 Broad
Riegel George & Co. (Francis Joseph Bauhardt) 144 W. B'way
Riegelmann J. & Deffaa (John Riegelmann & Philip Deffaa) 815 Wash'n
Riggins & Griggs (John N. Riggins & Edmund Griggs) 89 Ninth av.
Riggs M. C. & L. E. (Marcus C. & Lewis E.) 10 Wall
Riggs & Co. (refused) 56 Wall
Rigney Thomas & Co. (Henry J. Creighton) 121 Pearl
Riker Zachariah & Son (Richard Riker) 412 West
Riker J. H. & S. (John H. & Samuel) 150 Nassau
Riker J. L. & D. S. (John L. & Daniel S.:—special partner, Henry L. Riker, *Newtown, N. Y.*, \$50,000; terminates 31 Dec. 1865) 45 Cedar
Rinaldo & Lasky (Marka Rinaldo & David Lasky) 160 B'way
Ring H. & P. (Henry & Peter) 809 Fulton mkt
Ripley Joseph & Son (Dwight A. Ripley & James W. Andrews) 63 Pine
Ripley D. C. & Co. (Daniel C. Ripley, Henry S. Beers & Abraham Sanger jr.) 193 Cherry, 453 Water & 11 Old st.
Ripley & Co. (Horace Ripley, no Co.) 244 Pearl
Rising & Co. (James C. Rising & Emma Geller) 44 Exchange pl
Ritch H. L. & Co. (Henry L. Ritch, Daniel Stanbury & Ephraim Miller jr.) 186 Front
Rittenhouse M. & Co. (Moses & William H. Rittenhouse) 850 Wash. mkt
Rivera, Cardoze & Co. (Jose Rivera St. Jurjo, Henry Cardoze & Feliciano Latusa) 114 Pearl
Roach John & Son (William H. Roach) 100 Goerck & 89 Mangin
Roach & Webb (Benjamin H. Roach & Henry T. Webb) 115 Front
Robb & Co. (John & James Robb) 224 Seventh av.
Robb & Asenough (Joseph W. Robb & Horace K. Asenough) 60 Front
Robbins A. & E. (Amos & Eli) 127 Fulton mkt
Robbins E. & Bradley (Elisha Robbins & Edward Bradley) 40 Warren
Robbins G. S. & Son (George S. & George A. Robbins) 54 William
Robbins & Co. (Richard C. Robbins, Henry L. Case & Jesse M. Keen) 218 Fulton
Robbins & Appleton (Henry A. & Royal E. Robbins & Daniel F. Appleton) 183 B'way
Robbins & Huston (Louis S. Robbins & Hiram Huston) 114 Chambers
Robbins & Sanger (Alonzo F. Robbins & Henry D. Sanger) 87 Worth

Robbins, Calhoun & Co. (Aaron S. Robbins, John C. Calhoun, Olin G. Walbridge, William M. Isaacs & Samuel Insee jr.) 28 Vesey
Roberson & Cook (William H. Roberson & John Cook) 220 West
Robert & Taylor (Frederick Robert & Franklin G. Taylor) 62 John
Roberts John S. & Son (William P. Roberts) 40 Water
Roberts D. H. & Co. (Daniel H. Roberts, no Co.) 242 W. Wash. mkt
Roberts E. A. L. & Burghardt (dissolved) 56 Bond
Roberts J. W. & Co. (Jonathan W. Roberts & N. G. Kellogg) 18 Murray
Roberts L. & Co. (Lewis & Addison F. Roberts, Gideon W. Burbank, Henry M. Requa & Charles A. Morse) 17 South
Roberts Brothers (refused) 6 B'way
Roberts & Cushman (Richard S. Roberts & Henry M. Cushman:—special partner, John H. Hallett, *Edgewater, Bergen Co. N. J.*, \$15,000; terminates 30th June, 1865) 118 B'way
Roberts & Earnshaw (John J. Roberts & John W. S. Earnshaw) 72 Beaver
Roberts & Potts (Thomas Roberts & John Potts) 79 Vesey
Robertson Oliver & Co. (William H. Plyer) 474 Water
Robertson E. A. & Co. (Robert A. Robertson & Zaccheus Bergen) 117 Pearl & 141 Monroe
Robertson & Dunn (John Robertson & William Dunn) 96 Wall
Robins & Deshon (Robert Robins & Henry S. Deshon) 44 Cedar
Robins, Powell & Co. (Thomas Robins jr., William Powell & Solomon Shephard) 13 Reade
Robinson James & Co. (James E. Robinson) 126 Pearl
Robinson Robert Lumbard (special partner, James Wilson Potter, *Providence, R. I.*, \$1,000; terminates 2d Jan. 1865) 50 Beaver
Robinson E. & Son (Edward & Horace B. Robinson) 837 B'way
Robinson G. A. & Co. (Gustavus A. Robinson & A. H. French) 85 Nassau
Robinson H. B. & J. J. (Henry B. & John J.) 144 Chambers
Robinson Brothers (Thomas D. & Morrill Robinson jr.) 112 B'way
Robinson & Co. (Jonathan L. Robinson & Julius Howe) 25 & 80 W. Wash. mkt
Robinson & Chamberlin (Edward Robinson & Enoch Chamberlin) 126 Wooster
Robinson & Cox (Douglas Robinson & James F. Cox) 37 William
Robinson & Cutter (Orville A. Robinson & John Q. Cutter) 87 Beaver
Robinson & Dupuy (dissolved) 10 Ridge
Robinson & Hawes (Henry J. Robinson & John Hawes) 86 Whitehall
Robinson & Ogden (Arthur Robinson & Isaac G. Ogden jr.) 4 Broad
Robinson & Redman (Thomas Robinson & Joseph E. Redman) 50 Third av.
Robinson & Scribner (Hamilton W. Robinson & John M. Scribner jr.) 8 Pine
Robinson & Walcott (Francis Robinson & Michael E. Walcott) 808 B'way
Robinson & Wood (W. J. Robinson & Thomas H. Wood)
Robinson, Cox & Co. (Coleman T. Robinson, Kenyon Cox & Horace Manuel) 31 Wall
Robson William H. (Joseph S. Duvall & Michael H. B. Styles) 119 Front
Roby & O'Neill (Robert J. Roby & James J. O'Neill) 64 Liberty
Roche Brothers & Coffey (John & Edward Roche & John Coffey) 69 South
Rochester Copper & Lead Co. (L. G. Capers, Pres.; H. M. H. Walker, Sec. Capital, \$500,000; Par, \$250) 8 Wall
Rockland Co. & N. J. Milk Association (John Moody, Pres.; G. B. Steele, Sec. Capital, \$10,000; Par, \$20) 146 Tenth
Rockland Mining Co. (S. J. W. Barry, Pres.; R. J. Condon, Sec. Capital, \$500,000; Par, \$25) 13 Pine
Rockwell Benjamin (special partner, Cornelius M. Odell, *Yonkers, N. Y.*, \$5,000; terminates 1st Nov. 1865) 24 Whitehall

Rockwell G. S. & Co. (George S. & Reuben & Elson K. Rockwell) 1819 Third av. & 201 E. 86th
 Rockwell J. S. & Co. (James S. Rockwell & John Westervelt) 41 Ferry
 Rockwell & Scott (John J. Rockwell & Walter Scott) 96 Duane
 Rocky Mountain Gold Co. (H. C. Beach, Pres.; E. L. Boiles, Sec. & Treas. Capital, \$300,000; Par, \$10) 49 Exchange pl.
 Rodefeldt F. & Co. (dissolved) 9 Frankfort
 Rodger Robert T. & Co. (Charles Rodger) 891 Canal
 Rodgers & Borden (William S. Rodgers & William Borden) 86 & 84 Tomp. mkt
 Rodh & Dessauer (Henry Rodh & William Dessauer) 158 Water
 Rodocanachi & Franghiadi (Matthew Rodocanachi, Trieste, & George E. Franghiadi, N. Y.) 6 Hanover
 Roe Albert S. & Co. (Roswell W. Chamberlain) 15 First & 40 Exchange pl.
 Roe William D. & Co. (Peter Moneghan) 63 Wall
 Roe N. & S. D. Wilson (Nathaniel Roe & Stephen D. Wilson) 200 Varick
 Roe & Comstock (Richard R. Roe & Sylvester W. Comstock) 197 Wash'n
 Roe & Hammond (William W. Roe & Joshua B. Hammond) 480 Water
 Roehrs & Geschwind (Herman H. Roehrs & Joseph Geschwind) 66 Delancey
 Roethlisberger & Gerber (Ulrich Roethlisberger & Simon Gerber) 6 Liberty
 Roger Fils & Co. (foreign, Edmund Gastineau, agent) 21 Pearl
 Rogers G. & P. (George & Peter) 9 G'wich av.
 Rogers G. F. & A. L. (George F. & Andrew L.) 7 Fulton mkt
 Rogers N. & Co. (Nathan & Henry C. Rogers) 24 Fulton mkt
 Rogers R. & Co. (Robert Rogers & George F. Brown) 26 W. 41st
 Rogers W. M. & Co. (William M. Rogers, George W. & William H. Middleton & Gilson Carman) 67 & 70 Fulton mkt
 Rogers & Burdett (Edgar Rogers & Alfred E. Burdett) 81 Water
 Rogers & Dowley (Robert Rogers & Henry C. Dowley) 10 Murray
 Rogers & Edwards (Alexander C. Rogers & William H. Edwards) 91 Fulton mkt
 Rogers & Gerry (Samuel B. Rogers & Israel H. Gerry) ft. W. 40th
 Rogers & Raymond (dissolved) 123 Fulton & 214 B'way
 Rogers & Ritch (James Rogers & William H. Ritch) 89 South
 Rogers, Woolley & Co. (David Rogers, Joseph Woolley & William P. Clark) 10 Fulton mkt
 Rohe & Brother (Charles & Adam Rohe) 412 Eighth av.
 Rohman S. & Co. (Samuel Rohman & Sigmund Sommerfeld) 53 B'way
 Rolffes & Pfaff (John F. Rolffes & Frederick Pfaff) 95 Duane
 Roll & Hein (George Roll & Ferdinand Hein) 60 B'way
 Rolland A. & M. (Adolphe & Max) 8 Murray
 Rollins William & Son (William W. Rollins) 103 Barclay
 Rollins J. & R. (James & Richard) 467 Second av.
 Rollins Brothers (Gustavus A. & John T. Rollins) 27 William
 Rollins & Co. (Supply M. & William M. Rollins) 237 G'wich
 Romain & Schanck (Leonard Romain & Joseph C. Schanck) 246 Henry
 Romaine N. N. & Son (Nicholas N. & Albert N. Romaine) ft. Barclay
 Romer J. & Co. (John Romer, Daniel Billings & Peter H. Knox) 174 West
 Ronaldson & Meares (James Ronaldson & Robert Meares) 207 Sixth av.
 Ronk P. I. & Co. (Phillip I. & Lynes E. Ronk) 253 Wash'n
 Roome & Wells (William Roome & James N. Wells) 167 Ninth av.
 Rooney & Stevens (Cornelius J. Rooney & Sherman V. Stevens) 200 B'way
 Roosevelt S. W. & E. B. (Silas W. & Robert B.) 76 William

Roosevelt & Son (Cornelius V. S. & James A. & Theodore Roosevelt) 94 Maiden la.
 Root H. K. & Co. (Henry D. Root, only) 268 Broome
 Root E. C., Anthony & Co. (Russell C. Root, Jacob Anthony Jr. & Abram S. Allison) 16 Nassau
 Root & Connell (William Root & Eugene T. Connell) 184 Water
 Root & Rust (Spencer B. Root & John P. Rust) 215 Pearl
 Root's Rotary Steam Engine Co. (H. R. Pierson, Pres.; L. Darling, Sec. Capital, \$100,000; Par, \$100) 83 Pearl
 Ropes H. & Co. (Henry Ropes, Co. refused) 78 Nassau
 Ropes R. W. & Co. (Reuben W. & Ripley Ropes) 73 Pearl
 Ropes W. & Co. (William Ropes & Charles H. Trask) 159 Front
 Rorbach & Manning (Robert M. Rorbach & Theodore F. Manning) 115 Chambers
 Rorke Edward & Co. (James Rorke) 282 Pearl
 Rorke & Degradin (James E. Rorke & Leon Degradin) 4 S. William
 Rorke & Douglass (Thomas Rorke & Isaac Douglass) 265 Fulton mkt
 Rose J. & M. (Joseph & Moses) 82 Chambers
 Rose & Price (Emanuel G. Rose, only) 225 South
 Rose, Baldwin & Rose (George L. & William Willet Rose & Frederick W. Baldwin) 29 Beekman
 Rosenbaum A. S. & Co. (Albert S., N. Y. & Morris Rosenbaum & Joseph Brandenstein, Cal.) 119 Liberty
 Rosenbaum J. F. & Well (Joseph F. Rosenbaum & Solomon Well) 1 Barclay
 Rosenbaum M. & J. H. (Moritz & Jacob H.) 814 B'way
 Rosenbaum & Friedman (Sigmund D. Rosenbaum & Edward Friedman) 153 Chambers
 Rosenbaum & Worms (Moritz D. Rosenbaum & Joseph Worms) 13 Av. D
 Rosenberg Edward & Co. (Henry Mayer) 296 Ninth av.
 Rosenberg Brothers & Co. (moved, no inf.) 13 Bowery
 Rosenblatt G., Brother & Co. (Gottlieb & Henry Rosenblatt & Leopold Bamberger) 78 Chambers
 Rosenblatt & Arnstein (Sigmund S. Rosenblatt & Emanuel M. Arnstein) 96 Duane
 Rosenbluth Abraham (special partner, Isaac Rosenbaum, Phila., \$10,000; terminates 31st January, 1866) 256 Canal & 489 Eighth av.
 Rosendale Cement Co. (R. Benedict, Pres.; M. W. Woodward, Sec. Capital, \$32,000; Par, \$100) 92 Wall
 Rosendale & Kingston Cement Works (E. M. Brigham, proprietor) 48 Pine
 Rosenfeld Brothers & Co. (Isaac & Lazarus & Nathl K. Rosenfeld) 83 Chambers & 65 Reade
 Rosenheim Brothers (Seligman & Meyer & Leopold Rosenheim) 18 Warren
 Rosenheim & Libman (Seligman L. Rosenheim & Lieberman Libman) 118 Chambers
 Rosenstedt C. & Co. (Charles Rosenstedt, no Co.) 895 Grand
 Rosenstein & Jacobson (Victor Rosenstein & Joseph Jacobson) 68 B'way
 Rosenstein & Sellmann (Julius W. & Leo Rosenstein & Henry Sellmann) 323 G'wich
 Rosenstock & Price (Samuel W. Rosenstock & Richard Price) 194 Fulton
 Rosenthal H. & A. (Herman & Abraham) 1 Sixth av.
 Rosenthal J. & Co. (Joseph Rosenthal & Adolph Strauss) 89 Chambers & 71 Reade
 Rosenthal S. & Co. (Semyra Rosenthal & Morris Vogelsdorff) 81 Chambers
 Rosenthal & Sulzberger (Isaac Rosenthal & Solomon Sulzberger) 231 G'wich
 Rosentreter & Kornahrens (Otto F. Rosentreter & Herman Kornahrens) 108 Murray
 Rosenwald E. & Brother (Edward & Isaac Rosenwald) 123 Liberty
 Roser Henry & Son (Francis M. Roser) 141 Pearl
 Roosevelt & Griffiths (George W. Roosevelt & Roland W. Griffiths) 257 South & 507 Water
 Roosevelt, Joyce & Waterbury (Solomon Roosevelt, Jonathan S. Joyce & Isaac M. Waterbury) 134 Goerck & ft. Mangin
 Ross Henry & C. (Caspar) 24 East & 86 Tompkins

Ross William & Co. (Albert S. Lederer) 284 Livingston
Ross & Marshall (Francis A. Ross & William H. Marshall) 258 W. 29th
Ross, Dempster & Co. (Daniel L. Ross & Clancy J. Dempster, no Co.) 240 B'way
Rossire A. C. & Co. (Anthony C. & Charles Rossire) 21 Beaver
Rothenberg & Salomons (dissolved) 419 B'way
Rothenberg, Salomons & Co. (Theodore Rothenberg, Moses Salomons & Clara Bruckner) 419 B'way
Rothermel Lewis & Co. (moved, no inf.) 111 B'way
Rothery & Bailly (Robert V. Rothery & Augustus P. Bailly) 597 B'way
Rothschild M. & Co. (Moses Rothschild & Gustavus B. Lichtenberg) 259 Canal
Rothschild S. Jr. & Co. (Samuel Rothschild Jr. & Samuel Dinkelspiel) 89 Murray
Rothschild W. & Co. (William Rothschild & Hirsch Gutmann) 371 B'way
Rothschild & Bachman (Samson J. Rothschild & Nathan Bachman) 21 Warren
Rothschild & Klingenstein (Seeligman Rothschild & Henry Klingenstein) 3104 Grand
Rothschild & Raub (Aaron B. Rothschild & Solomon Raub) 585 B'way
Rottger & Mulder (Henry Rottger & Philipp Muller) 6 Chrystie
Rouse & Woolf (Callman Rouse & Solomon Woolf) 37 Murray
Rouse P. E. & S. D. (Frederick R. & Saumarez D.) 84 Beaver
Routh H. L. & Sons (Charles R. A. & Henry de B. & Henry L. Routh) 56 Wall & 61 Pine
Rowan Jesse G. & Son (James M. Rowan) 107 Broad
Rowe T. C. (Thomas & Griffith & Charles T. Rowe) 181 Front
Rowe, Woodruff & Carter (Peter Rowe, George D. Woodruff & Jacob S. Carter) 251 Wash'n
Rowland William & Co. (James Ross) 680 Fifth
Rowland C. W. & Co. (Charles W. Rowland & Charles F. Snow) 456 Second av.
Rowland & Banks (Henry Rowland & Edward M. Banks) 244 Front & 25 Peck st.
Rowland & Dillon (dissolved) 118 Pearl
Rowland & Snow (Charles W. Rowland & Charles F. Snow) 456 Second av.
Rowland & Stoughton (James Rowland & Augustus O. Stoughton) 288 Front
Roworth Samuel W. & Co. (William Roworth) 254 Pearl
Roy & Evans (Vital Roy & James L. Evans) 388 South
Royael & Bulteel (Charles Royael & William H. Bulteel) 79 Tomp. Cnkt.
Rucker Clothing Co. (F. M. Shepard, Pres.; J. A. Minor, Sec. Capital, \$5,000; Par, \$100) 347 B'way
Rubber Sole Shoe Co. (Thomas A. Jenckes, Pres.; James B. Dow, Sec. & Treas. Capital, \$300,000; Par, \$100) 8 Barclay
Rubens Charles & Co. (Isaac Ickelheimer) 26 John
Rubira & Co. (Mauuel & Santos S. Rubira) 178 Pearl
Ruckel & Trainque (Samuel Ruckel & Peter Trainque) 83 Sixth av.
Rudd Joseph & Co. (John Cottier) 7 Maiden la.
Rudderow, Jones & Co. (John Rudderow, Townsend Jones, Townsend Underhill & Hewlett Scudder) 17 Warren
Ruete & Yoe (dissolved) 242 G'wich
Ruete's Charles (Theodore, Son & Co. (William F. Ruete & James R. Loper) 79 Wall
Ruger Brothers (Emil & William & Theodore Ruger) 45 Beaver
Ruggles S. B. & J. F. (Samuel B. & James F.) 6 Wall
Ruggles & Felt (James F. Ruggles & Edwin M. Felt) 6 Wall
Rube & Bruns (Francis H. Rube & D. W. Bruns) 217 Water
Rule & Corlies (William G. Rule & J. E. Corlies) 28 Day
Rumrell & Loefel (dissolved) 95 John
Rumrill A. & Co. (Alexander Rumrill, James W. Colburn & George D. Stevens) 264 B'way
Rumsey & McCaffry (Alexander Rumsey & Thomas McCaffry—special partners, William J. Bliss & William A. Wheelock, each \$25,000; terminates 31st December, 1866) 890 B'way

Rundle, Jones & Hodge (Richard P. Rundle, Frederick W. Jones & Henry Hodge) 778 Pearl
Runk & White (William T. Runk & Charles J. White) 395 B'way
Runkle & Douglas (Cornelius A. Runkle & George Douglas) 15 William
Runyon D. T. & Son (David T. & Peter E. Runyon) 211 W. Wash. mkt
Runyon M. T. & Co. (Mordecai T. Runyon & Charles E. Goldthwait) 163 Maiden la.
Runyon & James (Nelson Runyon & Franklin E. James) 119 E. 56th
Ruoff & Kurz (Herman Ruoff & Bartholomew S. Kurz) 14 Frankfurt
Rupp Michael & Co. (Jacob Hermann jr.) 120 Water
Ruprecht & Forstner (Charles W. Ruprecht & Christian M. Forstner) 6 Hanover
Rusch A. & Co. (Adolph Rusch, Robert Ernst & Reese M. Oberteuffer) 349 B'way
Rusher J. & S. C. (James & Samuel C.) 78 Front
Rushton & Adams (Belena Rushton & John Adams) 10 Astor h.
Russ & Co. (John A. jr. & Ulmet C. Russ) 84 Day
Russell James & Co. (Francis R. Healy) 401 Third av.
Russell Thomas & Co. (Joseph Russell) 41 & 608 Sixth av., 1890 Third av., 1841 B'way, 651 Seventh av., 65 Eighth av. & 209 Fulton
Russell J. & Co. (John & Charles W. & Francis B. Russell) 60 Beekman
Russell T. & J. (dissolved) 41 Sixth av.
Russell W. W., Brother & Co. (William W. & Richard L. Russell & Solomon N. Henriques) 100 Wall
Russell & Averill (Henry G. Russell & Joseph O. Averill) 83 Pearl & 44 Stone
Russell & Erwin (Manuf. Co. (Cornellus B. Erwin, Pres.; L. Woodruff, Sec. Capital, \$500,000; Par, \$25) 87 Beekman
Russell & Gillies (John Russell & James Gillies) W. 8uth n Eleventh av.
Russell & Jewell (James Russell & Joseph C. Jewell) 291 E. 18th
Russell & Smith (dissolved) 117 Franklin
Ruth A. & Scholeremann (August Ruth & George W. Scholeremann) 415 Broome
Rutherford & Embree (Walter Rutherford & Robert C. Embree) 54 William
Rutland Marble Co. (Elisha Riggs, Pres.; Ogden Gaul, Sec. Capital, \$1,000,000; Par, \$25) 23 Pine
Rutter C. M. & Co. (Clement Milton Rutter & J. E. Mastin) 41 Pine
Ryan J. & P. (John & Patrick) 86 Walker & 74 Trinity pl.
Ryan & Brown (Thomas J. Ryan & John A. Brophy) 297 Sixth av.
Ryberg, Pentz & Co. (Charles J. Ryberg, John H. Pentz & John A. Elwell) 39 South
Ryder E. T. & S. C. (Edgar T. & Stephen & Alfred V. & Mitchell Ryder) 60 Fulton
Ryer T. & W. & Co. (Thomas & William & David G. Ryer) 134 W. Wash. mkt
Ryerson & Bates (William T. Ryerson & Joshua H. Bates) 195 Beekman & Fourth av. e E. 193th
Ryerson & Brown (John A. Ryerson & Ira Brown) 73 University pl.
Ryerson & Pierson (Martin Ryerson & James Pierson) 182 Wash'n

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Saarbach L. & Co. (Leopold & Julius Saarbach) 9 College pl.
Sabel & Searle (foreign, Eleazer Jones, agent) 23 B'way
Sachse & Ahrens (Leon Sachse & Max Ahrens) 48 Nassau
Sackett G. & M. (Guernsey & Marous) 22 John
Sackett & Cobb (Elisha W. Sackett & Alfred Cobb) 46 Pine
Sackett, Belcher & Co. (Amos M. & Justus R. Sackett, William K. Belcher, William E. Townsend, William Swansboro & Henry Evesson jr.) 28 Reade
Sackett, Davis & Co. (George H. Sackett, Thomas Davis, Lauriston Towne & George P. Tew) 180 B'way

Badler D. & J. Co. (Dennis & James Sadler, no Co.) 81 Barclay
 Saffen, Stites & Co. (John H. Saffen & Elijah Stites, no Co.) 12 Maiden la.
 Saffer A. & G. (Anthony & George) 125 Attorney
 Sage H. W. & Co. (Henry W. & Dean Sage) First av. e. E. 32d
 Sage & Co. (Robert F. & Francis P. Jr. & Sherman P. Sage) 17 Moore
 Sage & Livingston (Carlton Le Sage & Augustus L. Livingston) 26 Beekman
 St. John L. & Co. (dissolved) 133 Chatham
 Stale William A. & Co. (Joseph Peabody & Winfield S. Hanford) 46 South
 Salem William & Co. (Co. refused) 110 Pearl
 Salmons & Co. (Solomon B. Salmons, no Co.) 615 Hudson
 Salomon D. & Co. (Daniel Salomon & August Behrman) 156 William
 Salomon L. & Brother (Leopold & Alfred Salomon) 507 Grand
 Salomon & Defreze (Israel J. Salomon & Benjamin Defreze) 104 Duane & 225 William
 Salt Co. of Onondaga (Thomas Y. Avery, agent) 118 Broad
 Salter Benjamin & Co. (John Salter) 127 & 440 Wash. mkt
 Salter George F. & Co. (dissolved) 51 Exchange pl.
 Salter, Lord & Co. (dissolved) 22 Vesey
 Saltus & Co. (Theodore & Francis Saltus) 45 Cliff
 Saltzman, Jacot & Co. (Augustus N. Saltzman, Charles E. Jacot & Alfred Gerard) 19 Maiden la.
 Sammons & Co. (Augustus A. Samanias & Henry M. Hicks) 29 Beaver
 Sammis & Packard (Elizabeth A. Sammis & Elizabeth G. Packard) 116 E. B'way
 Sampson Alden & Sons (Edward C. & Henry & George Sampson) 76 Duane
 Sampson & Baldwin (George G. & Norman D. Sampson & John H. Baldwin) 14 Broad
 Sampson & Weston (Daniel T. Sampson & Joshua Weston) 508 Water
 Samter & Ash (Marx Samter & Michaelis Ash) 141 Duane & 819 Eighth av.
 Samuel & Olenick (Marcus Samuel & Israel Olenick) 138 Canal
 Samuels, Congdon & Co. (Henry S. Samuels, John G. Congdon & Charles L. Cornish) 588 Pearl
 San Antonio Silver Mining Co. of Arizona (Samuel F. Butterworth, Pres.; Charles Lamson, Treas. Capital, \$3,000,000; Par. \$50) 24 William
 Sandeman & M. Donovan (Christina W. Sandeman & Mary E. Donovan) 77 E. B'way
 Sanderson William & Sons (foreign) 7 Gold
 Sandbloom & Evans (Augustus Sandbloom & Edward A. Evans) 193 South
 Sanders J. & H. Bitter (John Sanders & Henry Bitter) 226 Bowery
 Sanders L. & Co. (Leopold Sanders & Victor Freund) 61 Reale
 Sanderson Brothers & Co. (foreign) 16 Cliff & 241 Pearl
 Sandford & Pye (Joseph W. Sandford & Sylvester M. Pye) 1134 B'way & 212 Fifth av.
 Sandford & Woolley (William Sandford & Charles Woolley) 142 E. 24th
 Sands Samuel S. & Co. (Edmund B. Aymar) 68 Wall
 Sands A. B. & Co. (Mablon D. Sands & Alexander V. Blake, only) 141 William
 Sands W. M. H. & Son (William M. H. & John Q. Sands) ft. W. 40th
 Sands & Depeyster (Andrew H. Sands & Edward Depeyster) 21 Pine
 Sandy River Coal & Oil Co. (William Lyon, Pres.; D. W. Hubble, Sec. Capital, \$500,000; Par. \$100) 17 William
 Sanford S. T. W. & Co. (Samuel T. W. Sanford & Robert Langworthy) 206 B'way
 Sanford & Woodruff (Charles F. Sanford & Lewis B. & Charles H. Woodruff) 102 B'way
 Sanford, Harroun & Co. (James H. Sanford, Gilbert K. Harroun, William T. Cushing & Michael Lienau) 644 B'way
 Sanford, Truslow & Co. (Watson Sanford, James L. Seabury & John Truslow) 239 Water
 Sanson Brothers (John & William Sanson) 845 Second av.

Santa Rita Co. (William M. B. Hartley, Pres.; George Wrightson, Sec. Capital, \$10,000,000; Par. \$100) 32 Pine
 Santos & Reisenberger (Bento P. dos Santos & Jerome H. M. Reisenberger) 33 Cedar
 Sargent & Co. (Joseph B. & George H. & Edward Sargent) 70 Beekman
 Sargent & Fay (Winthrop Sargent & James H. Fay) 9 Nassau
 Saries H. & Son (Hickson & Hickson Saries Jr.) 1198 B'way
 Sarnier Julius & Co. (Louis Brewer) 60 B'way
 Satterlee & Co. (George B. & Livingston Satterlee, Henry A. Bostwick & Henry T. Arnold) 49 Exchange pl.
 Satterlee, Lyon & Co. (John Satterlee & James M. & Newman C. Lyon) 43 B'way
 Satterthwaite Brothers (Thomas W. Satterthwaite & Nicholas W. S. Catlin) 61 William
 Saugerties White Lead & Paint Co. (S. L. Mitchell, Pres.; H. C. Boyd, Sec. & Treas. Capital, \$65,000; Par. \$100) 158 Water
 Saunders J. & S. (John & Samuel) 7 Astor h
 Sautter H. & Wierum (Henry Sautter & Otto C. Wierum) 51 Exchange pl.
 Savage & Kane (James Savage & Thomas Kane) ft. E. 38th
 Savery's John, Sons (William Savery, Alexander Law, George W. Mason & George W. Vanschaek) 97 Beekman
 Savory George & Co. (Edward H. Folmar, Buenos Ayres) 153 Pearl
 Sawin & Osgood (Levi H. Sawin & Mason J. Osgood) 179 Canal
 Sawyer & Co. (moved, no inf.) 49 John
 Sawyer & Carr (Nathaniel Sawyer & William S. Carr) 157 Centre
 Sawyer & Judson (Edmund H. Sawyer & Charles G. Judson) 54 Chambers
 Sawyer, Wallace & Co. (Samuel A. Sawyer & David L. Wallace, no Co.) 47 Broad
 Saxton & Raymond (Edwin A. Saxton & C. M. Raymond) 32 Exchange pl.
 Saxton & Seabury (John Saxton & Charles B. Seabury) 112 South
 Saxton & Vanvelor (Stephen R. Saxton & Alonzo Vanvelsor) 279 Canal
 Sayles S. & Co. (Solomon Sayles, no Co) 63 Jeff. mkt
 Sayles & Co. (William C. Sayles & John H. Harris) 138 G'wich
 Sayre A. J. & Co. (Andrew J. & Gabriel H. Sayre) 153 Fulton mkt
 Scaramanga Brothers (closed, no inf.) 20 Exchange pl.
 Searlesfield & Bonnetk (John H. Searlesfield & William C. Bonnetk) r 36 Wooster
 Schabbehar E. & A. (Charles Edward & Ernest Augustus Schabbehar) 228 Hudson
 Sobabel & Rettenmeier (Albert Schabel & William Rettenmeier) 140 Seventh
 Schack & Hotop (Frederick Schack & Francis J. Hotop) 47 Murray
 Schaefer F. & M. (Frederick & Maximilian) Fourth av. e. E. 51st
 Schaefer & Rublmann (dissolved) 143 Chrystie
 Schaeffer & Gesell (Anton Schaeffer & Adam Gesell) 128 Fulton
 Schaeffer & Buhle (Henry Schaeffer & Henry Buhle) 57 Ann
 Schafer A. M. & Co. (dissolved) 113 Centre mkt
 Schafer Brothers (Samuel M. & Simon Schafer) 5 Broad
 Schafer & Brother (John E. & Herman H. Schafer) 87 Murray
 Schaeffer & Budenberg (Bernard Schafer & Christian F. Budenberg) 61 Cedar
 Schall W. & Co. (William & Charles T. Schall & August Gottlieb) 58 Exchange pl.
 Schanck D. S. & Son (Daniel S. & Benjamin Dubois Schanck) 45 Chambers
 Schanek & Roman (Elijah O. Schanek & John Roman) 141 West
 Scharfenberg & Lulis (William Scharfenberg & Ferdinand Lulis) 753 B'way
 Scharff & Abrahamz (dissolved) 69 Broad
 Scharmann & Gluck (Herman Scharmann & Charles Gluck) 356 Ninth
 Schatzel & Mettler (dissolved) 268 W. Wash. mkt

Schecker & Blohm (John Schecker & Margaret Blohm) 44 Nassau
 Schedel & Neidlinger (William J. Schedel & Adam Neidlinger) First av. c E. 88th & 89 Pearl
 Scheffel Brothers (Adolph & Morris Scheffel) 86 Centre
 Schellin A. & E. (Anthony & Edward) 80 Warren
 Scheller A. & Co. (Augustus Scheller, Co. refused) 86 Beckman
 Schenck, Rutherford & Co. (William I. Schenck, James Rutherford, John Robertson, David G. Legget & John M. Pirnie) 176 Front
 Schepeler & Co. (John F. Schepeler & Robert Schultze) 52 Exchange pl.
 Scheppe Leopold (special partner, Horace K. Thuerber, \$10,000; terminates 14th March, 1889) 282 G'wich
 Schermerhorn, Bancroft & Co. (James W. Schermerhorn, John A. Bancroft & William P. Hammond) 130 Grand
 Scherer & Brother (Simon & Isaac Scherer) 43 Murray
 Schieffelin Philip & Co. (Eugene Schieffelin & George W. Southwick) 58 Vesey
 Schieffelin Brothers & Co. (Samuel B. & James L. & Sidney A. & Bradhurst & William H. Schieffelin, Joseph H. Westerfield & William A. Gelatly) 170 William
 Schiffer S. & J. (Samuel & Jacob) 194 Front
 Schill & Dinman (William Schill & Dennis Dinman) 635 B'way
 Schindler A. & J. Kimmeler (Albert Schindler & John Kimmeler) 150 & 175 Prince
 Schinnagel John & Co. (no Co.) 153 William
 Schleicher, Walkinshaw & Co. (Herman A. Schleicher, John C. Walkinshaw & Herman Vonkeller) 106 Duane
 Schlegelgrell R. & Co. (Richard & Herman Schlegelgrell) 236 Canal
 Schlesinger F. S. & Son (Frederick S. & Frederick G. Schlesinger) 63 Pine
 Schlesinger & Blumenthal (Charles Schlesinger & Joseph Blumenthal) 120 Liberty
 Schlesinger & Steinhardt (Louis Schlesinger & George M. Steinhardt) 121 Liberty
 Schlob C. H. & Co. (Charles H. & John Schlob) 585 Water
 Schloss Brothers (Moses & Philip Schloss) 256 B'way
 Schmah & Laecher (Andrew Schmah & Henry Laecher) 89 Essex
 Schmale & Frohwitter (William Schmale & William Frohwitter) 92 G'wich
 Schmidlin & Driscoll (William G. Schmidlin & Jeremiah W. Driscoll) 135 Mercer
 Schmidt Henry G. & Co. (Emil Cantz) 38 Beaver
 Schmidt A. & Brothers (August & Charles & Edward & Herman Schmidt) 162 William & r 41 Centre
 Schmidt F. & Hofmann (Frederick Schmidt & George Hofmann) 174 Centre
 Schmidt G. & Co. (Guido Schmidt, no Co.) 1 Chambers
 Schmidt J. W. & Co. (John W. & Leopold Schmidt, Gerhard Janzen & Edward Vonderheydt) 68 Broad
 Schmidt & Hunt (George Schmidt & Ambrose Hunt) 361 Third
 Schmidt & Mair (Jacob Schmidt & Alois Mair) r 48 Chrystie
 Schmidt & Selje (Henry Schmidt & Frederic Selje) 201 E. 88d
 Schmidt & Weismann (Ostimir Schmidt & Gottlieb Weismann) 212 Av. B
 Schmidt's William F., Son (Jacob W. Schmidt) 76 Beaver
 Schmieder Henry & Son (Charles L. Schmieder) 362 B'way
 Schmieder C. F. & Co. (Charles F. & Charles E. Schmieder) 55 Worth
 Schmieder Brothers (Charles E. & Charles L. & Louis E. Schmieder) 72 Duane
 Schmillinsky, Lots & Co. (Henry E. Schmillinsky, Hamburg, & Gustavus P. Schmillinsky & George W. Lotz, N. Y.) 161 Pearl
 Schmitt & Bauer (John Schmitt & John Bauer) 43 Leonard
 Schmitt & Brother (Michael & William Schmitt) 5 N. William
 Schmitt & Storm (Joseph Schmitt & George Storm) 191 Pearl

Schultz Brothers (Elde H. & Martin H. Schultze) 598 Sixth av.
 Schneider Henry & Son (Caspar Schneider) 189 Bowery
 Schneider P. & Son (Peter & Henry Schneider) 68 Centre mkt
 Schneider & Heidlaufl (Gustavus H. Schneider & Adolphus Heidlaufl) 21 S. William & 47 Stone
 Schoeler William & Co. (no Co.) 46 White
 Scholle & Brothers (Abraham & William & Jacob Scholle) 41 Barclay & 46 Park pl.
 Schonberg William & Co. (no Co.) 22 Livingston
 Schonberg & Co. (David L. & Charles L. Schonberg) 4 Platt
 Schoolherr & Friedman (Louis Schoolherr & Lewis Friedman) 76 Read & 384 Grand
 Schoonmaker L. E. & Co. (Lucas E. & Hiram Schoonmaker jr. & Chester H. Davis) 111 Chambers
 Schoonmaker & Bainbridge (Peter P. Schoonmaker & Frank S. Bainbridge) 142 Water
 Schoonmaker & Close (Samuel Schoonmaker & William J. Close) 5 Chatham sq.
 Schoonmaker & Johnson (John J. Schoonmaker & Noble H. Johnson) Pier 86 N. E.
 Schoonmaker & Spencer (refused) 299 Fulton mkt
 Schottenfels M. & J. (Morris & Julius) 163 G'wich
 Schramm William & H. Diegel (dissolved) 451 Broome
 Schreiber & Brey (Anton Schreiber & Gebhard Brey) 207 Fifth & 86 First av.
 Schrenk & Boechner (Gottfried Schrenk & Ferdinand Boechner) r 186 Mulberry
 Schriefer & Kruger (Reinhard D. Schriefer & Maximilian H. Kruger) 184 Water
 Schriftgiesser & Plicker (Philip L. Schriftgiesser & Charles Plicker) r 77 Nassau
 Schroder & Bon (Frederick A. Schroder & Isidoro M. Bon) 283 Pearl
 Schroeder M. H. & W. (Matthias H. & William) 598 Water
 Schubart H. & Co. (Henry Schubart & Henry Friedman) 146 Water
 Schubert J. & Co. (Julius Schubert, no Co.) 98 Spring
 Schuchardt & Gebhard (Frederick & Frederick G. Schuchardt & Frederick C. Gebhard) 21 Nassau
 Schuchmann & Berju (Adam Schuchmann & Herman Berju) 506 B'way
 Schuetze & Ludolf (Otto Schuetze & August Ludolf) 452 Broome
 Schuffner & Muldener (Carl W. Schuffner & Ernest Muldener) 45 Warren
 Schultheis Charles & Co. (Jacob Kaufman) 58 Downing
 Schultz & Brother (Michael & Nicholas Schultz) 162 E. Houston
 Schultz & Warker (Carl H. Schultz & Thomas Warker) 133 Fourth av.
 Schultze & Teller (Emil Schultze & Robert W. Teller) 62 Cedar
 Schulz J. H. & Co. (John H. Schulz & Adolph J. H. Bransch) 4 New Chambers
 Schulz & Freiler (George Schulz & Joseph Freiler) 40 Bowery
 Schulz & Ruckgaber (Frederick F. Schulz & Max Ruckgaber) 40 Exchange pl.
 Schumacher C. & T. (Charles J. & Theodore) 92 Pearl
 Schutz & Co. (Mayer & Aaron H. & William M. Schutz) 104 Chambers
 Schuyler S. D. (Spencer D. Schuyler:—special partner, Daniel Stewart, *Chittenango, N. Y.*, \$10,000; terminates 31st Dec., 1864) 69 Worth
 Schuyler & Dumont (Smith A. Schuyler & Robert Dumont) 86 Wall
 Schuyler, Hartley & Graham (Jacob R. Schuyler, Marcellus Hartley & Malcolm Graham) 23 John & 19 Maiden la.
 Schwab E. & Son (Emanuel Schwab & Joseph J. Hamburg) 8 Barclay
 Schwarz Jacob & Co. (no Co.) 197 Second
 Schwarzwaelder C. & Brother (Christian & William Schwarzwaelder) 9 E. B'way
 Schwarzwalder & Ehrhard (Andrew Schwarzwalder & John Ehrhard) 171 Suffolk
 Schwerin A. & Co. (dissolved) 61 Broad
 Schwittler Brothers & H. Reiman (Anton & Joseph Schwittler & Henry Reiman) 177 B'way

- Scofield Charles W. & Co. (Charles H. Raymond) 9 Platt
 Scofield & Stevenson (Charles A. Scofield & Walter Stevenson) 4 Jacob
 Scoles, Cooper & Larremore (dissolved) 5 Beekman
 Scott Charles & Co. (James Dunn) 804 Canal & 57 Lispenard
 Scott John D. & Co. (Theodore Scott & George Bearing) 87 Chambers
 Scott Leonard & Co. (Edward Walker & Robert Craighead) 89 Walker
 Scott Thomas & Son (John Scott) 3 Jacob
 Scott William & Son (James Scott) 111 Wall
 Scott R. & F. B. Farnell (Robert Scott & Frederick B. Farnell) 232 Canal
 Scott S. & E. O. (Seymour & Elbert O.) 124 Nassau
 Scott W. B. & Co. (William B. Scott, no Co.) 44 Pine
 Scott & Co. (James W. Scott & Frederick Myers) 498 B'way & 8 Union pl.
 Scott & Baldwin (Albert L. Scott & Oran B. Baldwin) 605 B'way
 Scott & Clark (Archibald Scott & John Clark) 183 W. 27th
 Scott & Crowell (William H. Scott & Edward Beach Crowell) 83 Wall
 Scott & Dash (Charles H. Scott & Bowie Dash) 112 Pearl
 Scott & Demarest (Alexander Scott jr. & William C. Demarest) 3 Erie bldgs.
 Scovill Manuf. Co. (S. W. Hall, Pres.; F. J. Kingsbury, Sec.; Capital, \$900,000; Par, \$25) 4 Beekman & 86 Park row
 Screw Dock Co. (R. Dart, Pres.; F. Wright, Sec.; Capital, \$100,000; Par, \$50) 232 South
 Scribner Charles (Andrew C. Armstrong) 124 Grand
 Scribner & Co. (Charles Scribner & Charles Wellford) 124 Grand
 Scribner & Buel (Gilbert H. Scribner & Alfred G. Buel) 59 William
 Scrymser James & Son (James A. Scrymser) 135 Pearl
 Scrymser John & Co. (Charles H. Homer) 126 Front
 Scrymser D. A. & Co. (David A. & Robert L. Scrymser) 107 Wall
 Scudder & Co. (James D. Scudder & John S. Reynolds) 18 Moore
 Scudder & Carter (Henry J. Scudder & James C. Carter) 63 Wall
 Scudder, Gulick & Vankleeck (Henry G. Scudder, James C. Gulick & William H. Vankleeck) 120 Warren
 Scully & Devitt (John S. Scully & Martin Devitt) 3 Battery pl.
 Seabury C. & J. & Co. (Charles & Jacob & James & Eliza M. Seabury) 3 Cedar
 Seale & Hulse (Joseph Seale & Daniel Hulse) 43 E. 32d & 93 E. 4th
 Seaman Jameson C. & Co. (Henry Brill) 206 Eldridge
 Seaman L. I. & H. (Lloyd I. & Hewlett) 208 Duane
 Seaman R. F. & Co. (Robert F. Seaman, Thomas McKeon & F. W. Doane) 256 South
 Seaman & Thompson (Frederick A. Seaman & William W. Thompson) 99 Wall
 Seaman Brother & Sniffen (Henry A. & John Seaman & Samuel L. Sniffen—special partner, F. A. Lutz, Washington, D. C. \$40,000; terminates 31st Dec. 1886) 122 Chambers & 52 Warren
 Seaman, Zinn & Co. (George C. T. Seaman, William G. Zinn & George W. Dorrance) 80 Leonard
 Seamless Clothing Manuf. Co. (J. Falconer, Pres.; Capital, \$50,000) 256 Canal
 Sears Samuel W. & Co. (John Boyd) 165 G'wich
 Sears H. P. & Co. (Henry P. Sears & Samuel Tinker) 238 G'wich & 56 Robinson
 Sears W. S. & C. E. (William S. & Charles E.) 125 Nassau
 Sears Brothers (William A. & Alexander B. Sears) 71 First av.
 Seaward & Davis (William B. Seaward & Albert Davis) 395 Bowery
 Sebastian & Saal (Jacob Sebastian & Louis Saal) 700 Third av.
- Seecombe W. W. & Co. (refused) 254 B'way
 Secor Samuel & Co. (Ephraim Miller jr.) ft R. 20th & 100 Wash'n
 Secor, Myrick & Co. (John G. Secor, Benjamin L. Coffin, Nathan H. Myrick & Abner S. Haight) 845 B'way
 See Abraham & Co. (Abraham Cummings) 1858 B'way
 See William S. & Co. (H. E. Coleman) 584 Hudson & 896 Bleecker
 See & Banks (Anthony M. See & Henry S. Banks) 246 B'way
 See & Barkley (William H. See & Simon J. Barkley) 125 West
 See & Mann (Anthony M. & James See & Michael Mann) 294 Fourth av.
 Seebass Brothers (dissolved) 17 Maiden la.
 Seeger John & Brother (John H. Seeger) 86 Hudson
 Seekamp H. & Co. (refused) 202 B'way
 Seeley & Parsons (John T. Seeley & Samuel L. Parsons) 64 Wall
 Seeley & Pignolet (dissolved) 187 G'wich
 Seeley & Stevens (Nathan Seeley & George I. Stevens) 32 Burling st.
 Seeley & Taylor (Nathan E. Seeley & Jerome Taylor) 45 B'way
 Seelig G. & C. Buchow (George Seelig & Charles Buchow) 170 Forsyth
 Seeligmann & Macy (Simon Seeligmann & Robert B. Macy) 300 B'way
 Seely & Brother (Charles & Gilliam B. Seely) 224 Commerce
 Seely, Riker & Co. (Walter Seely, Gilbert K. Riker, Jacob C. Turlier & Samuel Higgins) 43 Harrison & 16 W. 37th
 Segall J. & Feder (dissolved) 2 Barclay
 Segin F. & E. (Francisca & Emma) 679 1/2 Eighth av.
 Seguire & Johnsons (Columbus Seguire & William & Theodore Johnson) 48 Water
 Selb V. & Brother (Valentine & Bernhard Selb) 4 Jefferson
 Selbert Henry & Brothers (Charles & Jacob Selbert) 98 Fulton
 Seldenberg & Co. (Samuel Seldenberg, Co. refused) 19 Dey
 Seldenwand & Jantzen (Benedict Seldenwand & Hermann H. Jantzen) 230 Sixth av.
 Seiff & Haas (Anthony Seiff & Henry Haas) 226 W. 50th
 Seitz & Co. (Charles & Frederick Seitz) 393 Pearl & 253 E. Houston
 Selxas Jacob L. & Brothers (John B. Y. & Joseph L. J. Selxas) 3 Warren
 Selig & Lang (moved, no inf.) 12 Suffolk
 Seligman William & Co. (Jesse Seligman) 140 Church
 Seligman & Bondy (N. H. Seligman & Joseph Bondy) 82 Duane
 Seligman & Stettheimer (James Seligman & Max Stettheimer) 140 Church
 Seligmann R. & A. (Rudolph & August) 294 B'way
 Sellers John & Sons (refused) 827 Pearl
 Selling David & Co. (Louis Hornthal) 108 Chambers
 Selover & Santer (Frank S. Selover & John C. Santer) 213 Wash'n
 Selpho William & Son (William E. Selpho) 516 B'way
 Semcken & Co. (John Semcken & Henry Botjer) 486 Cherry
 Sempf & Ottes (William G. Sempf & Joseph Ottes) 209 Grand
 Semsey & Co. (Charles Semsey & Pierre Ledant) 142 Bovey
 Sergeant & Hunt (William Sergeant & William Hunt) 80 Wall
 Serrell & Close (Alfred F. Serrell & Edward H. Close) 206 W. 87th
 Seton Alfred L. & Co. (Rudolph Keppler) 16 Exchange pl.
 Seton, Redmond & Co. (dissolved) 16 Exchange pl.
 Seventh Av. R. R. Co. (John Kerr, Pres.; John C. Anderson, Sec.) W. 51st & Seventh av.
 Seward & Boswell (Simon Seward & John H. Boswell) Third av. n E. 84th
 Sewell J. & Co. (James & William Sewell) 50 Clinton mkt
 Sewell & Cameron (William Sewell & Adam S. Cameron) E. 22d & Second av.

- Sexton & Martin (William Sexton & Francis Martin) ft W. 47th
 Seymour John F. & Co. (Robert W. Seymour) 73 Warren
 Seymour J. O. & Co. (Jacob O. Seymour, John Kennard & Lyander W. Lawrence) 9 Nassau
 Seymour W. N. & Co. (William N. Seymour, James W. Dominick, James H. & Joseph White, Jonathan E. Brush & Thomas Cahoon) 4 Chatham sq.
 Seymour & Co. (Melanethon L. Seymour, Warren B. Sage & Charles E. O'Hara) 106 Leonard
 Seymour & Co. (Walker M. & Edward Seymour & James C. Woodward) 27 Pearl
 Seymour & Co. (George N. Seymour & Stephen C. Walker) 780 Sixth av.
 Seymour & Lacy (Robert M. Seymour & John Lacy) 63 Reade
 Seymour, Pearlless & Sands (John T. Seymour, Joseph Pearlless & James S. Sands) 53 Murray
 Seyton & Wainwright (Charles S. Seyton & John Howard Wainwright) 80 Wall
 Shaen Benjamin & Co. (Charles Tremain) 56 Duane
 Shafer N. M. & Co. (N. M. Shafer & Miles N. Olmstead) 78 Cedar
 Shafer & Co. (Abraham D. Shafer & Henry L. Farnam) 219 W. Wash. mkt
 Shafer & Bingham (dissolved) 192 Pearl
 Shafer, Whitford & Co. (Henry Shafer, William H. Whitford & Albert T. Hamilton) 831 B'way
 Sharon Mining Co. (Alexander Muir, Pres.; P. G. Blacian, Sec. Capital, \$500,000; Par, \$25) 85 Wall
 Sharp & Despard (William Sharp & Richard B. Despard) 67 Pearl
 Shattuck W. F. & Co. (Warren F. Shattuck & Edward Phelan) 43 Beekman
 Shaw Alexander L. Jr. & Brother (William M. Shaw) 282 Wash'n
 Shaw Thomas & Co. (Hannah Ford) r 47 Chrystie
 Shaw J. G. & Co. (James G. & Henry Shaw) 50 Walker
 Shaw & Coffin (William P. Shaw & Daniel T. Coffin) 19 Park pl. & 16 Murray
 Shaw & Cragin (John R. Shaw & Henry A. Cragin) 181 Chrystie
 Shaw & Hanna (dissolved) 892 W. 12th
 Shaw, Copland & Co. (George & David Shaw & Edward H. Copland) 7 Bowling gr.
 Shaw, Fancher & Co. (Leander B. Shaw, Smith Fancher, James McChesney & Andrew Luke) 5 Water
 Shawgunk Lead Co. (L. D. Coman, Pres.; B. W. Foster, Treas.; W. Williams, Sec. Capital, \$550,000; Par, \$5) 24 Pine
 Shay William & Son (John W. Shay) 488 Water
 Shay & Adair (Robert F. Shay & Robert Adair) 86 Pine
 Shearer & Jones (Leonard B. Shearer & James C. Jones) 15 Rivington
 Sheddon K. & Co. (Elijah Sheddon & John M. Chamberlin) 306 West
 Sheehan C. H. & Halsted (Cornelius H. Sheehan & David C. Halsted) 97 Maiden la.
 Sheet Metal Screw Co. (H. Mitchell, Pres.; L. R. Boyd, Sec. Capital, \$6,000; Par, \$500) 214 Pearl
 Sheffield & Co. (Thomas T. Sheffield, William E. Bailey & Frederick C. Clark) 60 Broad
 Shelden & Smith (William H. Shelden & Norman Smith) 306 South
 Sheldon & Co. (Smith & Isaac E. Sheldon & Hezekiah Shaller) 835 B'way
 Sheldon & Brown (Hervey Sheldon & Dewitt C. Brown) 82 Nassau
 Sheldon, Hoyt & Co. (Henry K. Sheldon, William J. Hoyt, Edwin Vangasbeck & Samuel A. Busick) 43 Chambers & 21 Reade
 Shenfield & Brother (Abramam & Lewis Shenfield) 90 Warren
 Shepard F. M. & W. A. (Frederick M. & William A.) 150 William
 Shepherd & Eldredge (George Shepherd & Joseph H. Eldredge) 227 W. 21st
 Sheppard J. Son & Huether (John & John Sheppard Jr. & George Huether) 217 Fulton
 Sheppard, Seward & Co. (James Sheppard, Benjamin F. Seward & John D. Watson) 214 Pearl
 Sheppard J. T. & W. G. (John T. & William G.) 22 Spruce
 Sheridan E. R. & T. W. (Edwin R. & Theodore W.) 25 Centre
 Sheridan P. T. & Co. (Peter T. Sheridan & Samuel Daskam) 142 Sixth av.
 Sheridan & Hand (Phillip Sheridan & Thomas Hand) 119 Lewis
 Sherck & Brother (Abel & Bernard Sherck) 202 Chatham
 Sherman & Co. (Marion & Gardiner Sherman 2d) 6 Front
 Sherman & Cole (Benjamin F. Sherman & John B. Cole) 14 Stone
 Sherman & Wibirt (Isaac Sherman & Henry H. Wibirt) ft. E. 4th & 29 William
 Sherman Brothers & Co. (Byron & Porter & Edward Sherman & Albert Jewett & Co.) 41 Warren
 Shermann & Boas (Frederick Shermann & Henry Boas) 867 Canal
 Sherwood William & Co. (Henry W. Lockwood & William E. Sherwood) 40 Spruce
 Sherwood J. D. & T. D. (John D. & Thomas D.) 111 B'way
 Sherwood, Allen & Co. (James D. Sherwood & David L. Allen, no Co.) 81 Moore
 Shethar & Flagler (Henry Hobart Shethar & Albert Flagler—special partner, John T. Waring, *Yonkers, N.Y.*, \$20,000; terminates 1st Dec. 1868) 85 Beekman
 Shethar & Nichols (Samuel Shethar & Edward A. Nichols—special partners, John A. Swift & Henry A. Hurlbut, *N.Y.*, & John T. Waring, *Yonkers, N.Y.*, \$100,000 in equal parts; terminates 30th Nov. 1866) 263 Canal
 Shillito J. & Co. (John & Wallace Shillito) 55 Franklin
 Shipman Edgar J. (James H. Briger) 81 Wall
 Shloss & Heilbronner (Simon Shloss & Joseph Heilbronner) 9 Murray
 Shnaderbeck & Co. (Sebastian Shnaderbeck & Augustus H. Kraeger) 17 Spruce
 Shneider Peter & Co. (dissolved) 68 Centre mkt
 Shook & Morgan (Sheridan Shook & Henry N. Morgan) 112 Warren
 Short William & Son (William B. Short) 554 B'way
 Short M. & Sons (dissolved) B'way n W. 51st
 Short & Oram (Francis Short & Stephen Oram) 82 New
 Shortland's Thomas, Sons (Stephen F. & Thomas S. Shortland) 90 Beaver & 50 West
 Shreve & Kendrick (William J. Shreve & Edward E. Kendrick) 83 Pine
 Stuart & Co. (Christian P. & Mary Stuart) 2 Jeff. mkt
 Shultz, Wiley & Wickes (William E. Shultz, Wm. H. Wiley & Luther A. Wickes) 260 Wash'n
 Shute J. M. & W. (Joseph M. & William) 221 W. 18th
 Shuttleworth & Ensor (John E. Shuttleworth & Daniel Ensor) 221 Fulton
 Sichel & Mayer (Joseph M. Sichel & Isaac Mayer) 156 Front
 Sickles & Coleman (Daniel E. Sickles & James H. Coleman) 79 Nassau
 Sickles & Cushing (George G. Sickles & Stephen B. Cushing) 79 Nassau
 Siebold H. & Co. (Henry Siebold & Bernhard Meiners) 67 William
 Siegel Aaron & Co. (no Co.) 353 E. Houston
 Siegman Brothers & Co. (Jacob & Michael & Henry Siegman & Selig S. Fisher) 46 Park pl. & 41 Barclay
 Siems & Brother (Frederick & Augustus Siems) 503 Grand
 Sierck C. & Co. (Carston Sierck & Henry Offerman) 240 Wash'n
 Siers H. & Co. (Henry Siers & Nicholas Helmer) 353 Tenth av.
 Siffken, Ironside & Co. (Francis E. Siffken, George B. Ironside & Charles W. Swift) 69 William
 Sigrist Frederick, Durr & Co. (Theodore Durr & Caroline Schaud) 828 Grand
 Silberberg & Warshawski (Bernhard Silberberg & Jacob Warshawski) 872 Grand
 Silberstein E. & Co. (Elias Silberstein & Charles Bornstein) 456 Grand
 Silkman & Miner (Thomas H. Silkman & Francis S. Miner) 48 Broad

- Silleocks & Cooley (Warren S. Silleocks & Joshua S. Cooley) 14 Maiden la.
 Silleck D. C. & Cox (Daniel C. Silleck & Richard Cox) 150 B'way
 Silleck & Co. (Wilhelmina F. Silleck, Simeon L. Fowler & Leo W. & Ernest L. Walz jr.) 98 Fulton
 Silliman & Co. (Joseph Silliman & Judah L. Tracy) 29 Spruce
 Silliman, Matthews & Co. (Charles A. & Robert F. Silliman, James M. Matthews & Henry W. Hazard) 17 Coenties sl.
 Silva & Delgado (William D. Silva & Juan de M. Delgado) 184 Front
 Silva & Moulin (Lewis B. Silva & Francis Moulin) 88 Eighth av.
 Silverman & Kuh (Jacob Silverman & Isaac Kuh) 12 Warren
 Simes, Chase & Co. (James T. Simes & William S. & John K. Chase) 66 South
 Simm A. & Brother (Abraham & Solomon Simm) 268 E. 18th
 Simmons Z. E. & Co. (Z. E. Simmons & W. C., France) 85 Nassau & 632 B'way
 Simmons, Rutter & Co. (Thomas S. & William Rutter & Simeon Simmons) 8 Ferry & 114 E. 49th
 Simon Edward & Brothers (William & Samuel Simon) 53 Cortlandt
 Simon Henry & Son (Bernhard Simon) 56 Cedar
 Simon M. & Brother (Meyer & Morris Simon) 71 Warren
 Simon S. & Brother (Sebastian & Henry Simon) 742 B'way
 Simon S. & Brother (Solomon & Marcus Simon) 11 1/2 Third av.
 Simon Brothers (Louis & Isidore & Asher Simon) 109 Hester
 Simon, Dinkelspiel & Adler (Ulrich Simon, L. Dinkelspiel & Jonas Adler) 111 Chambers
 Simonds & Edwards (Frederick W. Simonds & Abraham Edwards) 66 Beaver
 Simonds & Fischer (Edward W. Simonds & Philip A. Fischer) 8 Day
 Simons & Zorkowski (Henry Simons & Marks Zorkowski) 8 Barclay
 Simonson P. & L. (Philip R. & Louis G.) 50 New Boverly
 Simonson Brothers (Enos B. & William R. Simonson) 321 Ninth av.
 Simonson & Brown (George Simonson & Lewis M. Brown) 39 1/2 Exchange pl.
 Simonson & Craig (Daniel L. Simonson & John Craig) 217 Franklin
 Simonson & Luger (Jeremiah Simonson & Rodney P. Luger) 118 Av. D
 Simpkins John & Co. (Nathaniel S. Simpkins jr. & Joseph E. Gay) 29 Wall
 Simpson Water Proof Manuf. Co. (Simon Stevens, Pres.; Henry M. Dakin, Sec. Capital, \$300,000; Par, \$100) 48 Pine
 Simpson William & Co. (William Wilson) 181 Boverly
 Simpson G. & I. (George & Irwin) 265 Sixth av.
 Simpson J. B. & J. (John B. & John) 27 Chatham & 19 N. William
 Simpson J. L. & Co. (James E. & James E. Simpson jr. & William H. Smith) 424 Water
 Simpson L. H. & Co. (Lissack H. & Lissack H. jr., & Solomon L. Simpson) 64 Cedar
 Simpson W. & R. (Wilson & Robert) 195 Boverly
 Simpson W. P. & Co. (William P. & Edward Simpson) 19 S. William
 Simpson & Co. (William Simpson & William Wilson) 8 Delancey
 Simpson & Clapp (George W. Simpson & John F. Clapp) 38 South
 Simpson & Hildity (Robert Simpson & Thomas Hildity) 289 Eighth av.
 Sinclair & Co. (refused) 43 Exchange pl. & 485 W. 16th
 Sinclair & Grant (William S. Sinclair & Beriah F. Grant) 369 Wash'n mkt
 Sinclair & Rose (Francis S. Sinclair & Herman Rose) 129 Water
 Sinclair & West (Thomas R. Sinclair & Samuel C. West) 145 Maiden la.
 Singer Manuf. Co. (Inslee A. Hopper, Pres.; Alexander F. Sterling, Sec. Capital, \$500,000; Par, \$100) 45S B'way, 190 Mott & r 23 Spring
 Sinsheimer Joseph & Co. (John Hartkorn) 21 Cedar
 Skatts B. & Brother (Bartholomew & Gideon Skatts) 14 Pine
 Skeel & Reynolds (Roswell Skeel & John C. C. Reynolds) 107 Water
 Skiddy, Minford & Co. (Francis Skiddy, Thomas Minford & George G. Nevers) 101 Wall
 Skiff & Laridon (Valentine W. Skiff & Gustav A. Laridon) 678 B'way
 Skinner Francis & Co. (Henry K. Horton, Edmund F. Cutter, Josiah Bardwell & William P. Brintnall) 46 Barclay
 Skinner & Havens (James R. Skinner & John R. Havens) 197 W. Wash. mkt
 Slack & Gomes (John Slack & Henry Gomes) 220 Pearl
 Slade John & Co. (John M. & Francis H. Slade) 22 Park pl. & 17 Barclay
 Slade & Colby (Jarvis Slade & Gardner R. Colby) 47 Worth
 Slater J. & J. (John & James) 558 B'way
 Slater & O'Hara (Lewis Slater & Arthur O'Hara) 48 Hubert & 238 West
 Slater & Riley (Ephraim D. Slater & John F. Riley) 147 Fulton
 Slater T. & J. (Thomas & John) 39 Nassau
 Slauson Andrew J. & Co. (Underhill H. McIntosh) 211 Centre
 Slauson & Clapp (Charles B. Slauson & John I. Clapp) 45 Murray
 Sleight Charles H. & Co. (George O. Baker) 16 Coenties sl.
 Sleight & Paulding (Jacob T. Sleight & William Paulding) 144 Chambers & 236 W. 14th
 Slimmon Robert & Co. (James P. Cumming) 45 Murray
 Slingerland T. B. & Co. (Thomas B. Slingerland, George Scott & Reley L. Hamilton) 197 Chrytle
 Slipper & Co. (James H. & Henry U. Slipper) 281 Pearl
 Sloane George & Co. (Hannah & William Sloane) 593 B'way
 Sloane C. S. & Co. (Christian S. Sloane & William M. Burgoyne) 4 Hanover
 Sloane W. & J. (William & John & Douglas Sloane) 591 B'way
 Sloatsburg Manuf. Co. (J. S. Westervelt, Pres.; J. S. Westervelt jr., Sec. Capital, \$100,000; Par, \$100) 17 Cedar
 Sloman Robert M. & Edye (Henry W. O. Edye) 19 S. William & 51 Stone
 Slosson & Chalmers (Jonathan Lawrence Slosson & George Chalmers) 35 William
 Slosson, Hutchins & Platt (John Slosson, Waldo Hutchins & John H. Platt) 40 Wall
 Slossons & Fellows (Edward & William Slosson & Richard C. Fellows) 232 Grand
 Slote & James (Henry L. Slote & Jonathan James):—special partners, William H. Webb, \$10,000, & Eckford Webb, \$5,000; terminates 1st July, 1866; 98 Fulton
 Slote & Woodman (Daniel Slote & Webster Woodman) 119 William
 Small B. F. & Co. (Benjamin F. Small & Carroll J. Post) 28 South
 Small & Taylors (John H. Small & Joseph W. & Edward S. Taylor) 101 Wall
 Smallwood & Earle (Joseph L. Smallwood & John H. Earle) 10 Beaver
 Smart & Philbrick (James D. Smart & William N. Philbrick) 95 Eighth av.
 Smidt Baldwin & Aymer (John C. T. Smidt, John Vannest Baldwin & James K. Aymer) 11 Wall
 Smith Alfred & Son (John H. Smith) 1363 & 1930 Third av.
 Smith Charles T. & Co. (Eugene P. Smith & James Foster jr.) 28 William
 Smith Denton & Co. (Nehemiah D. & Samuel S. Smith) 64 Front
 Smith Ira & Co. (In E. Fuldation) 370 B'way
 Smith Isaac & Co. (Hannah Russell) 115 Franklin
 Smith James O. & Sons (Alfred O. & James B. Smith) 81 Fulton & 55 Gold
 Smith John & Son (Ezekiel H. Smith) 125 Fulton mkt
 Smith John S. & Co. (John G. Winkelman) 86 W. Wash. mkt
 Smith John T. B. & Son (Henry M. Smith) 494 B'way & 105 Fourth av.

- Smith Leroy T. & Co. (Henry Crofut & Seymour C. Palmer) 119 B'way
 Smith Lewis E. F. & Co. (Joseph O. Meeker) 399 Water
 Smith Macpherson & Donald, 160 W. 18th
 Smith Philip & Co. (dissolved) 823 Third av.
 Smith Thomas C. & Co. (George T. Mickens) 88 John
 Smith Washington L. & Co. (William D. Stewart) 261 W. 18th
 Smith William & Co. (James W. Smith) 141 Av. D
 Smith B. F. & Co. (Bezaleel F. & Harrison B. Smith) Eleventh av. c W. 25th
 Smith C. & T. O. (Claus & Thomas O.) 103 W. B'way
 Smith D. D. & T. (David D. & Tunis) Pier 34 N. E.
 Smith E. A. & Brothers (Edmund A. & Martin V. B. Smith) 180 William
 Smith F. & Co. (Frederick Smith & Monroe T. Quimby) 171 B'way
 Smith G. W. & Co. (George W. Smith & Peter Outcalt) 117 John & 60 Warren
 Smith H. H. R. & Co. (Henry H. R. Smith & Frederick W. Krehner) 337 Wash. mkt
 Smith H. P. & J. H. (Harlan P. & Jonathan H.) 193 Wash'n
 Smith J. & A. (Joseph & Andrew) 65 Liberty
 Smith J. & Co. (dissolved) 132 Worth
 Smith J. E. & Co. (John E. & Mary Smith) 126 Centre mkt
 Smith J. Henry & Payne (James Henry Smith & Oliver W. Payne)—special partner, Mary M. Heath, \$3,000; terminates 25th June, 1865) 33 Cortlandt
 Smith J. & Co. (dissolved) 132 Worth
 Smith J. H. & Co. (James H. Smith, Joseph Sawyer & Thomas Dyer) ft. W. 29th & 292 Fourth av.
 Smith J. & J. (John & James) 64 W. 80th
 Smith J. Lee & Co. (John L. & Jotham Smith) 92 Beekman
 Smith J. T. & Co. (Jonathan T. Smith, George Worthington & James N. Townsend) 349 B'way
 Smith N. & Co. (Nathaniel Smith & Joseph G. Hill) 228 Fulton
 Smith O. B. & Co. (Oliver B. Smith & Joel B. Farnam) 63 Frankfort
 Smith P. F. & Blake (Pliny F. Smith & John H. Blake) 379 B'way
 Smith P. F. & Fowler (Pliny F. Smith & Allen G. Fowler) 36 Warren
 Smith S. & Son (Shadrach & William H. Smith) 492 Grand
 Smith W. & C. (William & Charles) 152 B'way
 Smith W. & Co. (William Smith, no Co.) 351 First av.
 Smith W. & W. & Co. (William H. & William C. Smith, no Co.) 42 Water
 Smith W. G. & Son (William G. & Edward Smith) 45 Pearl
 Smith W. H. & Sons (William H. & James R. & Lewis B. Smith) 77 William
 Smith Brothers (Henry T. & Albert Smith) 522 Sixth av.
 Smith & Co. (D. W. Smith & Montraville W. Dickson, Phila.) 1 Liberty
 Smith & Armel (William F. Smith & Daniel Armel) 4 B'way
 Smith & Baker (Thomas R. Smith & Oscar Baker) 206 Bleeker
 Smith & Butler (Luther L. Smith & Eber R. Butler) 449 Broome
 Smith & Clark (James Smith & Thomas Clark) 235 Canal
 Smith & Clausen (Frederick Smith & John R. Clausen) 341 W. Wash. mkt
 Smith & Crane (Thomas H. Smith & Jacob B. Crane) 74 Wooster
 Smith & Currier (Thomas W. Smith & Cyrus F. Currier) 103 Broad
 Smith & Deming (Hiram Smith & George N. Deming) 159 Front
 Smith & Dimon (Stephen Smith & John Dimon) 238 E. 4th
 Smith & Dunning (James Smith & Benjamin Dunning) 65 South
 Smith & Ford (William Powers Smith & Chester S. Ford) 24 John
 Smith & Francis (John Smith & George Francis) 309 South
 Smith & Gentle (Richard Smith & David Gentle) 633 Sixth av.
 Smith & Germann (Gilbert Smith & Frederick Germann) 30 Attorney
 Smith & Graham (George Smith & Edward Graham) 27 Wall
 Smith & Green (Niles F. Smith & John P. Green) 606 B'way
 Smith & Hall (William H. Smith & William G. Hall) 56 Beekman
 Smith & Hall (Marshall N. Smith & Charles Hall) 177 B'way
 Smith & Hegeman (Gamaliel G. Smith & George R. Hegeman) 70 Broad
 Smith & Johnston (Andrew Johnston, only) 69 William
 Smith & Kevony (John W. Smith & Martin J. Kevony) 190 E. 23d
 Smith & Lawrence (Charles Smith & Richard Lawrence) 157 Duane
 Smith & Lockwood (Henry C. Smith & John A. Lockwood) 20 Pine
 Smith & Lounsbury (William H. H. & George H. Smith & Stephen Lounsbury) 456 B'way
 Smith & McDougal (Robert Harner Smith & George McDougal) 84 Beekman
 Smith & McNeil (Henry Smith & Thomas R. McNeil) 203 Wash'n
 Smith & Maynard (Aaron Smith & John Q. Maynard) 23 Cortlandt
 Smith & Mead (Jacob Smith & Henry V. Mead) 354 Eighth av.
 Smith & Morel (dissolved) 111 Wall
 Smith & Parmelee Gold Co. (W. R. Travers, Pres.; W. H. Pendleton, Sec. & Treas. Capital, \$2,500,000; Par. \$20) 55 Exchange pl.
 Smith & Payne (dissolved) 35 John
 Smith & Peters (Lemuel Smith & Samuel T. Peters) 41 John
 Smith & Rand (estate of John Smith & Albert T. Rand) 170 B'way
 Smith & Rockefeller (Charles Smith & John P. Rockefeller) 352 Bleeker
 Smith & Saunders (Edmund Smith & Joel L. Saunders) 111 Bowery
 Smith & Sayre (Addison Smith & James M. Sayre) 458 B'way
 Smith & Sheppard (Christopher Smith & George Sheppard) 129 Wash. mkt
 Smith & Sills (George W. Smith & John S. Sills) 658 Eighth av.
 Smith & Sleep (William R. Smith & Henry Sleep) 59 Liberty
 Smith & Trent (Allan T. Smith & Joseph Trent) 37 Park row
 Smith & True (Daniel P. Smith & Charles F. True) 57 W. 18th
 Smith & Ullman (Abraham Smith & Jacob Ullman) 444 Maiden la.
 Smith & Waterbury (Henry Smith & M. J. Waterbury) 146 Fulton
 Smith & Weed (Egerton Smith & Edwin H. Weed) 164 Water
 Smith & Williams (Isaac E. Smith & Ischabod T. Williams) 442 Wash'n & ft. W. 25th
 Smith & Woodward (Jesse C. Smith & John S. Woodward) 39 Nassau
 Smith Brothers & Co. (John & Robert Smith & James Thatcher) 133 Worth
 Smith, Baldwin & Co. (Thomas B. Smith, Cyrus Baldwin, John L. Noyes & Spencer A. Richter) 53 Gold & 205 E. 25th
 Smith, O'Brien & Co. (William Smith, Terence O'Brien & William H. Beare) 91 Chambers & 73 Reade
 Smith, Jackson & Co. (Justin Smith & James K. Jackson, no Co.) 54 Reade
 Smith, Palmer & Co. (Hinsdale Smith, Lorin Palmer & Amasa H. Scoville) 170 Water
 Smith, Rice & Co. (Thomas Smith, John Smith, Rice, Barne R. Hagerman & Archibald L. Hyatt) 132 Fulton & 420 B'way
 Smith, Chappel & Chester (Edward H. Smith, James Chappel & Dwight Chester) 97 Barclay
 Smith's Isaac, Son & Co. (James T. & Edward R. Smith) 405 B'way
 Smith's Railroad Air Light Co. (John F. Butterworth, Pres.; Henry H. Butterworth, Sec. Capital, \$125,000; Par. \$50) 463 Broome

Smith's A. E., Sons (Theodore E. & Asa & Ebert W. & Howard H. Smith) 33 Peck st.
 Smith's J. M., Son (Lawrence S. Smith) 123 Broad & 25 Eldridge
 Smithers A. & Co. (Alfred & John Smithers) 63 Beaver
 Small Thomas & Sons (Thomas L. & Charles G. Small) 76 Gold
 Smyth & Lynch (John W. Smyth & James Lynch) 18 B'way & 81 Beaver
 Snedeker A. C. & Co. (Arend C. Snedeker, John W. Haaren & John H. Droscher) 238 W. 26th
 Snedeker & Mackellar (Dominicus Snedeker & Thomas Mackellar) 370 B'way
 Sneden G. W. & Campbell (George W. Snoden & William Campbell) 268 Bowery
 Snelling, Andrews & Co. (Joseph Snelling & Francis M. Andrews, no Co.) Pier 30 E. R.
 Snider & Gorton (George B. Snider & James Gorton) Third av. n. E. 32d
 Sniffen & Tabele (Elijah Sniffen & William Tabele jr.) Third av. e. E. 129th
 Snoddy & Howard (William E. Snoddy & Robert S. Howard) 71 Broad
 Snow & Burgess (Ambrose Snow & Joseph S. Burgess) 66 South
 Snow, Mann & Co. (Joseph W. Snow & Samuel F. Mann, no Co.) 8 G'wich av.
 Snyder & Naramore (Theodore L. Snyder & Gay H. Naramore) 108 Chambers
 Snyder & Sons (Anthony S. & Edward N. & Theodore A. Snyder) 237 South & 134 Water
 Snyder & Walter (George H. Snyder & Joseph S. Walter) 229 B'way
 Snyder, Black & Sturn (George Snyder, James Black & Herman Sturn) 92 William
 Sobel S. & Brother (Samuel & Samuel Sobel jr.) 189 G'wich
 Sodler & Valentine (John Sodler & Henry M. Valentine jr.) 680 Sixth av.
 Soebbele & Schmidt (Nicholas Soebbele & Bruno Schmidt) 423 Broome
 Solellac Freres (August & Desire Solellac) 77 Worth
 Solinger L. & Son (Leopold & Abraham Solinger jr.) 17 Av. B
 Solmsen, Meyer & Co. (Jullius Solmsen, Jullius R. Meyer & Jacob Schwab) 35 Murray & 60 Church
 Solomon Louis & Brother (Judah Solomon) 176 Fulton
 Solomon B. L. & Sons (Barnet L. & Isaac S. & Solomon B. Solomon) 369 B'way
 Somerset Iron & Coal Co. (William A. Cobb, Pres.; Thomas M. Tyng, Sec. Capital, \$1,000,000; Par, \$20) 61 Cedar
 Sommer & Son (Frederick & Henry Sommer) 311 Livingston
 Sommerich S. & Co. (Solomon & Joseph Sommerich & Joseph Simonsfeld) 359 B'way
 Sonneborn & Co. (Jonas Sonneborn, Sigmund J. Selligman, Max Marx & Henry Cohen) 116 Church
 Sonntag & Beggs (Herman Sonntag & Joseph P. Beggs) 14 Maiden la.
 Sorchan, Ailien & Diggelmann (Marins A. Sorchan, Julien L. Ailien & Charles Diggelmann:—special partner, Victor Fauche, *Lyons, France*, \$60,000; terminates 1st Jan., 1868) 102 Chambers
 Sosnowsky Jenne & Co. (Rosalie Jonas) 461 Eighth av.
 Soule H. & G. (Harvey M. & George II.) 17 Maiden la.
 Souls William & Co. (refused) 450 West
 Southard & Vanderhoof (Joseph Southard & William W. Vanderhoof) 303 G'wich
 Southmayd Horace & Sons (Albert & Stephen C. Southmayd) 147 Maiden la.
 Southwick & Phelps (Thomas Southwick & Henry B. Phelps) 52 Day
 Southwick & Winsor (James R. Southwick & Washington Winsor) 308 Bowery
 Southwick & Wood (Adna H. Southwick & John Wood) 18 Pine
 Southwick, Sheble & Greene (James L. Southwick, George H. Sheble & Edward A. Greene) 23 Day
 Spader J. V. & Co. (Jeremiah V. & Stephen L. Spader) 4, 7 & 23 Bridge
 Spangenberg & Grassau (Charles Spangenberg & William Grassau) 27 Barclay

Spangenberg & Zitz (Ferdinand Spangenberg & Francis J. Zitz) 383 B'way
 Sparkman, Truslow & Co. (James D. Sparkman, James L. Truslow, Lewis P. Nostrand & Augustus Buckmaster) 309 Pearl
 Spaulding, Hunt & Co. (Henry F. Spaulding, Moore F. Hunt & James T. Swift) 55 Park pl.
 Speaight William A. & Co. (Stephen A. Middlebrook) 101 William
 Speir & Nash (Gilbert M. Speir & Stephen P. Nash) 111 B'way
 Spelman J. B. & Sons (Jesse B. & Timothy M. & William C. Spelman) 30 Warren
 Spence & Thomson (Arnot Spence & Joseph Thomson) 470 B'way
 Spence, Montague & Co. (William W. & James C. Spence, Andrew Reid & D. P. Montague) 47 South
 Spence's J., Sons (Oscar & Matthew L. Spence) 27 Division
 Spencer John S. & Co. (Michael Gaffney) 256 W. 37th
 Spencer J. W. & Co. (Jared W. Spencer & William Brooks) 28 Moore
 Spencer Brothers (Thaddens H. & Israel L. & Calvin C. Spencer) 75 Maiden la.
 Spencer & Co. (Linus Spencer, no Co.) 84 B'way
 Spencer & Burr (William Spencer & Henry A. Burr) 227 G'wich, 11 Thomas & 71 Broad
 Spencer & Mitchell (Harvey Spencer & Moncrieff Mitchell:—special partner, William A. Hadden, \$100,000; terminates 1st Jan., 1867) 27 Park pl.
 Spencer & Porter (George G. Spencer & Alfred H. Porter) 106 Front
 Spencer, Jamison & Co. (George C. Speneer, John M. Jamison & Charles S. Adams) 168 Fulton
 Sperry W. S. & Co. (William S. & William D. Sperry) 16 Maiden la.
 Sperry & Richards (Timothy S. Sperry & Henry B. Richards) 8 Cortlandt
 Speyer Phillip & Co. (foreign) 20 Exchange pl.
 Speyer F. & A. (Frederick & Augustus) 253 Hudson
 Speyers & Dupré (Albert Speyers & Emile Dupré) 29 Pine
 Spier A. & E. (Alexander & Emanuel) 356 Pearl
 Spies A. W. & Co. (Adam W. & John I. Spies) 137 B'way
 Spies & Rosswog (Caspar Spies & Constantine Rosswog) 9 Maiden la.
 Spitzer & Co. (Joseph Spitzer & Emanuel Loewenstein) 476 B'way
 Spivey & Co. (Jacob Spivey & William L. Demumbren) 35 Wall
 Spofford, Tilston & Co. (Paul Spofford, only) 29 B'way
 Spooner W. A. & Co. (William A. Spooner, no Co.) 668 Hudson
 Spotts & Hawk (Samuel Hawk & administrators of the estate of Harry I. Spotts:—special partners, Alphonse Loubat, *Paris, France*, & David H. Haight, *N. Y.*, each, \$25,000; terminates 1st Feb., 1868) 515 B'way
 Sprague & Hurley (Valentine Sprague & John Hurley) 174 Livingston
 Sprague, Cooper & Colburn (Joseph A. Sprague, Marvel W. Cooper, George C. Colburn, William H. Marvine, Courtlandt D. Moss & Edwin R. Dillingham:—special partners, John R. Gardner, *Ferry Hill, R. I.*, \$150,000, & Henry A. Smythe, *N. Y.*, \$50,000; terminates 31st Dec., 1868) 26 Park pl.
 Spring & Jamison (Amasa Spring & Alfred Jamison) 302 W. 38th
 Spring & Wetmore (Gardiner Spring jr. & Edmund Wetmore) 24 Pine
 Springer & Co. (Max & Emanuel Springer) 53 Warren
 Springmeyer Brothers (John H. & Frederick & William Springmeyer) 722 B'way & 1222 Third av.
 Spruhan & Rahmer (P. G. Spruhan & Wilhelm Rahmer:—special partner, Andrew Fitzgerald, *B'klyn, N. Y.*, \$3,000; terminates 29th Feb., 1868) 141 B'way
 Squire Lewis L. & Sons (Henry N. & George H. Squire) 283 Front
 Squire & Johnson (Charles Squire jr. & Edward C. Johnson) 8 Bridge & 11 Pearl
 Squire & Lander (Horatio N. Squire & Tobias D. Lander) 97 Fulton

Squires R. & Son (Robert & Alfred Squires) 398 Ninth
 Staats R. H. & Son (Richard H. & John H. Staats) 148 Elm
 Stachelberg & Delker (Michael Stachelberg & Charles Delker) 10 Cedar
 Stackpole & Brother (William & Robert Stackpole) 41 Fulton
 Stadeker & Sterns (dissolved) 89 Av. B
 Stadlermann & Shapter (dissolved) 292 B'way
 Stadtman & Schenk (Adolph Stadtman & Charles Schenk) 16 Essex
 Staff John J. & Son (John J. Staff Jr.) 86 Franklin
 Stager & Smith (Abraham A. Stager & John J. Smith) r 238 W. 17th
 Stahl L. & Co. (Louis Stahl, Ferdinand Woldemeyer & Charles H. Otto) 166 Av. B
 Stahlmann & Co. (William Stahlmann, Lauritz G. T. Bruer & Francis Brendle) 11 Spruce
 Stabsan & Walter (Antonie Stabsan & John Walter) 658 B'way
 Stainthorpe & Co. (John Stainthorpe & Stephen Seigline) 67 Warren
 Stallknecht & Hall (Frederick S. Stallknecht & Ellal F. Hall) 169 B'way
 Stamford Manuf. Co. (C. H. Leeds, Pres.; S. K. Satterlee, Treas. Capital, \$200,000; Par, \$25) 157 Maiden la.
 Stamm P. & Co. (Peter A. Stamm, no Co.) 252 W. 50th
 Stammer William & Co. (Siegmond Berendsohn) 153 G'wich
 Stammers & Co. (Henry Stammers, no Co.) 1839 B'way
 Stanfield, Wentworth & Co. (Mark M. Stanfield, James T. Leavitt, Philip H. Wentworth, Lyman B. Jewell & John L. Melcher) 118 Church
 Stange J. & Co. (Jacob & Hans Stange) 85 New Chambers
 Stanlar & Laffey (William Stanlar & John Laffey) 52 Fulton
 Stanley I. L. & Co. (Isaac L. Stanley, no Co.) 101 N. Moore
 Stanley & Sanborn (Isaac L. Stanley & Clark H. Sanborn) 105 Broad
 Stanley, Langdell & Brown (Edwards Pierrepont, William Stanley, Christopher C. Langdell & Addison Brown) 16 Wall
 Stanton, Sheldon & Co. (Charles Stanton, Henry Sheldon, Charles McDougall & Gilman W. Prichard) 81 Front
 Star Gold Co. of Colorado (Nathaniel Hayden, Pres.; John N. Power, Sec. Capital, \$2,000,000; Par, \$10) 11 Wall
 Starbuck & Co. (William H. & Sidney Starbuck) 148 Pearl
 Starin M. W. & Co. (Myndert W. Starin & Edwin Floyd) 209 Duane
 Stark & Ladd (Lucius J. N. Stark & Amasa D. Ladd) 88 Coenties al.
 Starr Arms Co. (H. H. Wolcott, Pres.; T. B. Stout, Sec. Capital, \$200,000; Par, \$100) 267 B'way
 Starr A. & Brother (Alfred & Ira Starr) 432 Grand & 58 E. 26th
 Starr W. O. & W. S. (William O. & William S.) 1 Bedford
 Starr & Co. (refused) 15 Jeff. mkt
 Starr & Ruggles (Peter Starr & Horace M. Ruggles) 10 Wall
 Startup William & Co. (James H. Startup) 386 Wash'n
 Staub & Houseman (Louis Staub & Christian Houseman) Broome e East
 Staudinger Brothers & Co. (Louis & Traugott & Rudolph G. & August Staudinger) 80 Nassau, 116 B'way & 88 Cedar
 Staver, Zigomala & Co. (refused) 84 Reade
 Stearns & Ballard (Daniel B. Stearns & Stephen Ballard) 338 Pearl
 Stearns & Beale (Joel W. Stearns & William P. Beale) 147 Fulton
 Stebbins H. G. & Sons (Henry G. & Charles H. Stebbins & Charles A. Grymes) 46 Exchange pl.
 Stebbins & Co. (dissolved) 150 Front
 Stebbins & Bloodgood (James H. Stebbins & John Bloodgood) 22 William
 Steck George & Co. (John E. Gould) 118 Walker
 Stedman & Thorn (James H. Stedman & George W. Thorn) 59 Pearl

Steele & Co. (William I. Steele & William M. Piereson) 8 Park row
 Steele & Fowler (Robert Steele & William Fowler) 882 South
 Steele & Headley (William G. Steele, *Somerotte, N. J.* & Boyd Headley, *Morristown, N. J.*:—special partner, George T. Cobb, *Morristown, N. J.*, \$20,000; terminates 27th July, 1866) 13 Wall
 Steeneck & Kattenhorn (Charles Steeneck & Herman Kattenhorn) 173 Wash. mkt
 Steere & Crooker (Franklin A. Steere & Josiah W. Crooker) 21 Maiden la.
 Steffens & Carter (Augustus H. Steffens & Henry Carter) E. 14th n Av. C
 Steffens, Stern & Co. (Julius Steffens, S. Stern & Walter Becklind) 390 Pearl
 Stegman C. & D. (Conrad & Dederick) Thrd av. e E. 65th
 Stegmann & Moller (Conrad Stegmann & Cord Moller) 246 Wash'n
 Stegmüller & Co. (dissolved) r 247 Av. A
 Stehn & Wulding (Theodore Stehn & Julius Wulding) 81 Pearl
 Stehr H. W. & Co. (Henry W. Stehr & Conrad Ludeke) 76 Reale
 Stein G. & Brother (Gottlieb & Julius A. Stein) 205 Canal
 Stein & Brother (Abraham & Israel Stein) 52 Nassau
 Stein & Schaefer (Conrad Stein & Phillip Schaefer) 109 Av. A & B'way e W. 50th
 Steinberg W. & Co. (William Steinberg, no Co.) 215 Canal
 Steinberg & Lichtenstadter (Isaac Steinberg & Sigmund Lichtenstadter) 390 B'way
 Steiner & Bier (Michael Steiner & Emanuel Bier) 88 Murray
 Steiner & Hillison (Herman Steiner & William B. Hillison) 372 Water
 Steinhart Brothers (Frederick & Sigmund Steinhart) 140 Church
 Steinway & Sons (Henry & Henry Jr. & William & Charles Steinway) 71 E. 14th
 Stephany & Hampe (Herman Stephany & George E. A. Hampe) 2 Exchange pl. & 6 Hanover
 Stephens James & Co. (Joseph J. Ritchie) 64 W. 85th
 Stephens & Littell (James H. Stephens & George W. Littell) 410 West
 Stephenson George S. & Co. (John S. Bagley & Edward H. Stephenson) 49 South
 Stephenson Silver Mining Co. (John T. Sprague, Pres.; A. S. Kellogg, Sec. Capital, \$1,000,000; Par, \$20) 22 Pine
 Stephenson E. S. & Co. (Eben S. Stephenson & John E. Beale) 914 Wall
 Stephenson & Marvin (Bryant Stephenson & George Marvin) 386 B'way
 Sterling Erasmus & Co. (Howard Bunting:—special partner, Isaac P. Francis, \$25,000; terminates 24th July, 1869) 80 B'way
 Sterling H. H. & Co. (Henry H. Sterling & Joseph H. Swift) 498 B'way & 121 Liberty
 Sterling & Crane (Richard Sterling & Alexander P. Crane) 95 Pine
 Stern A. & F. (August & Ferdinand) 47 Av. B
 Stern & Co. (Louis & Zachariah Stern) 8 Warren
 Stern & Brother (Joseph & Abraham Stern) 84 Church
 Stern & Erdman (David Stern & John Erdman) 8 Barclay
 Stern & Gonzalez Echeverria (Edward Stern) 68 Beaver
 Stern & Steiglitz (Joseph Stern & Sigmund Steiglitz) 55 Murray
 Stern, Jonas & Co. (Julius Jonas, Gustave Isaac & Theodore Stern:—special partner, Menko Stern, *Phila.*, \$25,000; terminates 1st Sept., 1867) 176 Water
 Sternberger M. & S. (Mayer & Simon) 826 B'way
 Stetson & Co. (Charles A. Stetson Jr. & John E. Develln) 221 B'way
 Stetthelmer & Altman (Jacob & Joseph Stetthelmer N. Y. & Joseph Altman, *Europe*) 111 Chambers
 Steuber & Koch (Frederick W. Steuber & Christian H. Koch) 70 Division
 Steup & Pors (August Steup & Hans Pors) 96 Bowery

Stevens J. W. & Brothers (John W. & Calvin & Plowdon Stevens) ft W. 45th
 Stevens W. & A. (William & Asa) 78 Wooster
 Stevens & Carples (William S. Stevens & Bernard Carples) 39 White
 Stevens & Carson (William Stevens & Robert Carson) 21 Goerck
 Stevens Brother & Co. (Henry J. & Dennis W. Stevens & Charles E. Moore) 222 Pearl
 Stevenson G. & T. (George & Thomas) 27 Wall
 Stevenson & Emerson (Robert G. Stevenson & Benjamin Emerson) 81 Hudson & 895 W. Wash. mkt
 Stewart A. B. & Co. (Alexander B. Stewart & Robert L. P. Judson) 199 Wash'n
 Stewart A. T. & Co. (Alexander T. Stewart, Francis Warden & George Fox) B'way c Chambers & 734 B'way
 Stewart C. E. & A. (Adam Stewart, only) 107 Elm
 Stewart H. H. & A. (Homer H. & Andrew) 171 B'way
 Stewart K. & Co. (Robert Stewart & William Mockracken) 46 Beaver
 Stewart & Co. (George & William Stewart) 1371 B'way
 Stewart & Co. (Samuel J. Stewart & Abram Vannostrand) 893 Pearl
 Stewart & Howell (James Stewart & John S. Howell) 84 Horatio
 Stewart & Smith (William R. Stewart & Robert Smith) 111 W. 83d
 Stewart & Towt (John Stewart & Edward G. Towt) 65 Worth
 Stieglitz M. L. & Co. (Marcus L. Stieglitz & Moritz Nathanson) 62 White
 Stigeier & Miller (Columbus Stigeier & Daniel P. Miller) 291 E. Houston
 Stiger W. H. & Co. (William H. & John S. Stiger) 161 West
 Stiger, Randolph & Co. (John S. & Sigler Stiger & Asa R. Randolph) 108 West
 Stigler & Vogt (Rudolph Stigler & Charles Vogt) 45 Cortlandt
 Stiles S. W. & W. B. (Stephen W. & William B.) 182 Sixth av. & 193 Elghth av.
 Still Henry A. & Co. (dissolved) 48 Cortlandt
 Still H. A. & Co. (Henry A. Still, Benjamin B. Southwick & Thomas Adams) 43 Cortlandt
 Stillwell & Swain (Benjamin M. Stillwell & Shubael K. Swain) 11 Chambers
 Stillwell, Stratton & Co. (dissolved) 118 Broad
 Stinson John K. & Brother (dissolved) 63 Wall
 Stinson, Fronk & Co. (Henry C. & Lewis A. Stinson & Edward C. Fronk) 44 Exchange pl.
 Stine J. R. & T. S. (Jacob R. & Thomas S.) 23 Spruce
 Stiner Simon & Co. (Joseph Stiner) 4 Wash. mkt
 Stiner J. & Co. (Jacob & Joseph & Philip Stiner) 100 Catharine, 49 Vesey, 196 Bowery, 291 Elghth av. & 347 Grand
 Stiner & Young (Joseph H. Stiner & George H. Young) 25 W. 10th
 Stirling & Shidler (Charles Stirling & Ezekiel Shidler) 119 Warren
 Stirn Brothers (Bernhard & Samuel Stirn) 3 Barclay
 Stitt William J. & Co. (George Sherrill) 173 Wash'n
 Stitt & Ruston (George S. Stitt & Charles Ruston) 192 B'way
 Stitt & Underhill (John W. Stitt & Benjamin Underhill) 80 Warren
 Stivers R. M. (Rufus M. Stivers;—special partner, George W. V. Smith, \$10,000; terminates 1st January, 1886) 93 E. 31st
 Stock John & Co. (dissolved) 458 B'way & 209 Centre
 Stockbridge & Martin (Joseph Stockbridge & Henry F. Martin) 14 B'way
 Stocker & Co. (Edward Stocker & Henry Cohen) 43 New Chambers
 Stockmar & Co. (Alexander C. Stockmar & John B. Kelson) 39 Greene
 Stockwell & Emerson (John C. Stockwell & James Emerson) 25 Ann
 Stodart & Morris (Charles A. Morris, only) 524 B'way & 322 W. 35th
 Stoeber & Stiegler (William T. Stoeber & John B. Stiegler) 45 Cortlandt
 Stone Henry A. & Son (Joseph F. Stone & William S. Nichols) 50 Wall

Stone & Bradford (Benjamin F. Stone, Horace S. Bradford & Charles W. Blecker) 38 B'way & 69 Elghth av.
 Stone & Hall (Edward F. Stone & [John M. Hall]) 265 B'way
 Stone & Wiswall (George H. Stone & William McA. Wiswall) A. v. c. E. 22d
 Stone, Starr & Co. (Levi F. Stone, Egbert Starr, Henry L. Butler & Jonathan J. Broome) 53 Duane
 Stone, Bliss, Fay & Allen (William W. Stone, Robert Bliss, Sigourney W. Fay & Elisha H. Allen jr.) 48 Park pl. & 48 Barclay
 Storey & Rexford (James W. Storey & John Dewitt Rexford) 29 Moore
 Storm, Smith & Co. (Walter & William P. Storm & John C. Smith) 170 Fulton
 Storms & Crawford (Benjamin O. Storms & James Crawford) 1973 Third av.
 Storms & Ferris (William J. Storms & Edwin Ferris) 185 Wash'n
 Storrs Brothers (Charles & Augustus Storrs) 121 Chambers & 108 Beale
 Storrs & Sedgwick (James H. Storrs & Henry D. Sedgwick) 84 Wall
 Story Rufus & Co. (Edward F. Putnam) 7 Front
 Story R. G. & Co. (Rupert G. Story & James Elchardson) 53 Vesey
 Stotz Albert & Co. (Charles C. Stotz) 535 B'way
 Stout A. T. & Co. (Augustus T. & Gideon L. Stout & Simon Vanwickle) 111 B'way
 Stout J. S. & J. D. & Co. (Jared S. & James D. Stout & Samuel A. Lambert) 185 Beale
 Stout R. & Son (Richard & William Stout) 37 Spruce
 Stout & Tuttle (John W. Stout jr. & George W. Tuttle) 84 Gold & 2 Ferry
 Stouvenel J. & Co. (Joseph & Francis Stouvenel) 208 Centre
 Stracke, Kamp & Co. (Joseph Stracke, John Kamp & John N. Ette) 120 Beekman
 Strahlheim S. & Co. (Simon Strahlheim & Arnold Friedman) 371 B'way
 Strang & Adriance (Theodosius Strang & James B. Adriance) 355 B'way
 Strang & Bogert (Charles E. Strang & Peter A. Bogert) 182 Broad
 Strang, Murray & Co. (Samuel A. Strang, Jacob B. Murray & Russel L. Wheeler) 48 Vesey
 Strang, Platt & Co. (Peter O. Strang, Ammon Platt & George W. Kyle) 37 B'way
 Strange E. B. & Brother (Edwin B. & Albert B. Strange) 291 B'way
 Strasburger & Nuhn (Oscar Strasburger & Edward Nuhn) 65 Malden
 Stratton Ezra M. & Son (Ezra W. Stratton) 52 E. 14th
 Stratton J. B. & Co. (John B. Stratton, Jarvis Johnson & Samuel R. St. John) 101 Broad
 Stratton & Foote (John F. Stratton & John Howard Foote) 81 Malden la. & 105 E. 22d
 Stratton & More (William H. J. Stratton & James H. More) 118 Broad
 Straub & Zundt (Adam Straub & Philip Zundt) 188 Fulton
 Straus Brothers (Samuel & Moses & Godfrey Straus) 85 Malden la.
 Straus, Bianchi & Co. (David Straus, Francisco Bianchi & Robert Thompson) 323 B'way
 Straus Solomon & Co. (George Marks) 51 Warren
 Strauss J. Brother & Co. (refused) 14 Vesey
 Strauss & Frankenheim (Abraham Strauss & Louis Frankenheim) 16 A. v. B
 Strauss, Lehman & Co. (Joseph Strauss & Isaac H. Lehman, no Co.) 15 Park pl.
 Streat & Welch (George Streat & James E. Welch) 6 College pl.
 Street George O. & Son (George W. Street) 15 John
 Street & Smith (Francis S. Street & Francis S. Smith) 11 Frankfort
 Streeter, Faxon & Potter (Noyes Streeter jr., John H. Faxon & Homer C. Potter) 78 Reade
 Streit Samuel & Co. (Lewis A. Streit) 52 Water
 Stringer, Allen & Co. (Thomas Stringer, Lewis L. L. Allen & Jacob Vannostrand) 195 Fulton
 Strong William K. & Co. (Alexander J. Cameron & James Cass) 54 Pine
 Strong & Son (Valentine F. & Charles E. Strong) 157 Chatham

- Strouse Felix B. (special partner, Jacob Haeblen, *Phila.*, \$10,000; terminates 1st April, 1886)
 Strouse S. H. & Brother (Seligman H. & Joseph Strouse) 363 B'way
 Strout Brothers (Allen C. & Albion P. Strout) 13 B'way
 Stryker & Co. (Henry W. Stryker, E. L. Rider & J. G. Hart) 182 Wash'n
 Stryker & Tompkins (John P. Stryker & William D. Tompkins) 160 W. Wash. mkt
 Stuart J. & J. & Co. (John & James & Joseph Stuart) 33 Nassau
 Stuart R. L. & A. (Robert L. & Alexander) 169 Chambers
 Stuart & Burling (Sidney H. Stuart & Cornelius Burling) 12 Chambers
 Stuart & Rogers (Daniel B. Stuart & James S. Rogers) 35 Fulton mkt
 Stuart & Stewart (dissolved) 169 B'way
 Stuart & Stryker (John R. Stuart & Samuel D. Stryker) 57 Murray & 215 W. 36th
 Stuler & Hubbe (Kudolph Stuler & Martin Hubbe) 819 Third
 Stuckle & Becker (Ferdinand W. Stuckle & Anton Becker) 20 Broad
 Studwell A. & Co. (Augustus & Dwight & Alexander Studwell) 81 Spruce
 Sturges & Co. (Thomas T. & James S. & Peter D. & Thomas T. Sturges jr.) 31 South
 Sturges, Bennet & Co. (Jonathan & Frederick Sturges, Josiah B. Bennet & Benjamin G. Arnold) 125 Front
 Sturges, Clearman & Co. (Lothrop L. & William C. Sturges & George M. Clearman) 110 Wall
 Stursberg H. & A. & Co. (Herman & Albert Stursberg, Charles W. Timpson & William W. Huntington) 117 Chambers & 97 Reade
 Sturtevant, Studley & Co. (John D. & Albert P. Sturtevant, James H. Studley & Adam Walker) 15 E. 27th & 75 Tenth
 Stutzer Herman & Co. (Walter J. Smith) r 52 Exchange pl.
 Sureau A. & Dalleine (Aime Sureau & Ernest Dalleine) 222 Hudson
 Sureau A. & Son (dissolved) 222 Hudson
 Sullivan James & Son (James Sullivan jr.) 181 Water
 Sullivan Manuf. Co. (G. Sullivan, Pres. Capital, \$10,000; Par, \$100) 34 Platt
 Sullivan & Johnson (John Sullivan, only) 123 First av.
 Sullivan, Murphy & Co. (John T. & M. V. Sullivan, John Murphy & Robert Hamilton) 103 Pearl
 Sullivan, Randolph & Budd (Nabunn Sullivan, Peter F. Randolph, William A. Budd, William V. Brokaw & John H. Clark) 30 Park pl.
 Sulzbacher, Gitterman & Wedeles (William Sulzbacher, Henry Gitterman & George Wedeles) 21 Warren
 Superior Mining Co. (C. E. Smith, Pres; E. J. Condon, Sec. Capital, \$500,000; Par, \$25) 12 Pine
 Susman Brothers (Adolph & Julius Susman) 103 Duane
 Sussfeld, Lorch & Co. (Louis Sussfeld, Sigmund Lorch & Herman Nordling) 18 Maiden la
 Sutcliff & Winckler (Henry Sutcliff & Andrew W. Winckler) 26 Maiden la
 Sutherland, Tyler & Stoddard (James Sutherland, Edward Tyler & Thomas C. Stoddard) E. 17th c Av. C
 Sutphin D. A. & Co. (Derrick A. Sutphin, no Co.) opp. 152 West
 Sutton & Co. (George D. & Effingham B. & Woodruff Sutton) 88 South
 Sutton & Bowron (Napoleon B. Sutton & James P. Bowron) 154 Third av.
 Sutton, Beach & Co. (Edward K. Sutton, Evan Beach & William E. Clark) 15 Warren
 Sutton, Smith & Co. (Eben Sutton, William G. Smith, William L. Strong & Horatio N. Shannon) 83 Worth
 Suydam & Lambert (John H. Suydam & Robert Lambert) 51 Cortlandt
 Swain Alanson & Co. (Nathaniel Barney, *Yonkers*, & Joseph S. Barney, *Mass.*) 187 Front
 Swain James P. & Co. (James M. Prescott) 139 Front
 Swain E. H. & Co. (Edward H. Swain & John Sniffen jr.) 186 Front
 Swallow & Chandler (Joseph Swallow & Seth D. Chandler) 315 W. 32d
 Swart & Dean (David D. Swart & Margaret Dean) 332 Grand
 Swayne William W. & Co. (Patrick O'Connor) 1 Fulton mkt
 Sweeney & Courtney (James F. Sweeney & James A. Courtney) 164 South
 Sweeny D. & Son (Daniel & James A. Sweeny) 63 Chatham
 Sweetser H. E. & C. H. (Henry E. & Charles H.) 116 Nassau
 Sweetser & Co. (George D. & John H. Sweetser) 62 Church
 Sweetser, Longhurst & Lauer (Simeon Sweetser, James S. Longhurst & R. Lauer) 14 Cedar
 Swezey Noah T. & Son (Christopher Swezey) 176 South
 Swift Charles & Son (Charles Swift jr.) 44 Mercer
 Swift Henry & Co. (James M. Swift) 117 B'way
 Swift Henry A. & Co. (Robert Spedding & Robert Ruddick) 29 Barclay
 Swift H. H. & Co. (Humphrey H. Swift & Henry F. Hitch) 84 South
 Swift J. & H. (John & Henry) 135 Eighth av.
 Swift & Schaffer (Abial W. Swift & William H. Schaffer) 6 Second av. & 123 E. Houston
 Switzer Lewis & Co. (John A. Switzer) 76 Chambers
 Syms W. J. & Brother (William J. & Samuel R. Syms) 800 B'way
 Syz John & Co. (James Engster) 79 Duane

T

- Taaffe & Disney (Luke Taaffe & Albert Disney) 28 Old sl.
 Taber Augustus & Brother (David S. Taber) 718 Water
 Taber C. C. & H. M. (Charles C. & Henry M.) 143 Pearl
 Taber Brothers & Co. (William F. & James A. Taber & Charles W. Kenworthy) 49 Wall
 Taber & Wells (Job Taber & Thomas F. Wells:—special partner, James L. Harway, \$7,000; terminates 1st Nov., 1867) 1135 B'way
 Tadmam & Co. (Peter L. Tadmam & William O. I. Lough) 81 Bleeker, 263 Fourth av. 507 Third av. & Third av. n E. 82d
 Taft & Tyler (Azariah H. Taft & Corydon E. Tyler) 54 Cedar
 Taggard & Pinkney (William H. Taggard & John M. Pinkney) 17 Nassau
 Tainter & Jackson (Horace B. Tainter & Francis D. Jackson) 536 Pearl & Franklin c Centre
 Talbot F. & Co. (Frederick Talbot, no Co.) 89 South
 Talbot & Co. (James S. Talbot, Co refused) 119 Nassau
 Talcott Daniel W. (George B. Ackerman) 142 Pearl
 Talcott & Brother (Frederick L. & August P. Talcott) 51 Exchange pl.
 Talkington & Demarest (Frederick W. Talkington & Samuel E. Demarest) 309 B'way
 Talbot & Underhill (George Talbot & William W. Underhill) 170 B'way
 Tallmadge I. S. & H. E. (Isaac S. & Hiram E.) 170 B'way
 Tallman U. (Ulysses:—special partner, James H. Brundage, *B'klyn. N. Y.*, \$5,000; terminates 28th February, 1865) 63 Cortlandt
 Tallman, Dreyfous & Co. (William M. Tallman, Joseph A. Dreyfous & Chester J. Mallory) 51 Front
 Talmage Daniel & Co. (Robert Swartwout, Goyt T. Deforest & John F. Talmage) 64 Water & 269 South
 Talmage William H. & Co. (Tunis V. P. Talmage) 194 & 413 Water & 210 South
 Talman William G. & Co. (James F. Shay) 19 Fletcher
 Tamsen J. & C. (John & Christian) 44 Av. A
 Tanzer J. & Co. (Jonas Tanzer & Leopold Weil) 269 Canal
 Tappan, Thompson & Co. (Jeremiah P. Tappan, William C. Thompson & Charles Rockland Tyng) 29 Pine

- Tappen & Haggart (George Tappen Jr. & James Haggart) 51 Bowery
 Tapscott George & Co. (James J. Tapscott & Robert Hawke) 66 South
 Tapscott Brothers & Co. (William & George L. & William W. Tapscott) 86 South
 Tarbell & Jennings (Stephen H. Tarbell & George F. Jennings) 80 Third av.
 Tarrant & Co. (John A. Tarrant & Henry M. Billings) 278 G'wich & 284 W. 19th
 Tatham & Brothers (Benjamin & Charles B. & George N. & William P. & Henry B. Tatham) 82 Beckman
 Tausig J. & Brother (Joseph & Gabriel Tausig) 9 Delancey
 Taylor Henry H. & Brother (Holbert Taylor) 53 Beckman
 Taylor James & Son (Joseph Taylor) 15 Cedar, 608 Grand & 127 Attorney
 Taylor Moses & Co. (Percy R. Pyne & Lawrence Turnure) 44 South
 Taylor William B. & Sons (Edward L. Taylor & Henry Aitken) 80 Pine
 Taylor A. B. & Son (Alva B. & George W. Taylor) 871 Pearl, 274 Water & 3 Hague
 Taylor C. H. & Co. (Carlton H. Taylor & George W. Austin) 179 Wash. mkt
 Taylor F. C. & Co. (Francis C. & Edwin H. & Joseph G. Taylor) 86 Water
 Taylor N. B. & Co. (Nazareth B. Taylor, John H. Frost & Cyrus B. Davenport) 70 B'way
 Taylor P. G. & Co. (Peter G. Taylor & Charles H. Churchill) 6 Gold
 Taylor R. H. & L. Jr. (Richard H. & Lyman Jr.) 62 Tenth av.
 Taylor W. H. & F. B. (William H. & Frederick B.) 150 Front
 Taylor Brothers (William & Daniel B. Taylor) 183 Nassau
 Taylor Brothers (Alexander & William L. & Peter B. Taylor) 76 Wall
 Taylor & Co. (Joseph F. & Thomas F. Taylor) ft E. 23d
 Taylor & Co. (Oliver D. Taylor, Co. refused) 16 Wall
 Taylor & Cummings (Thomas B. Taylor & Thomas T. Cummings) 475 Wash. mkt
 Taylor & Dupuy (Francis Taylor & Guitan B. Dupuy) 208 Sullivan
 Taylor & Gaffney (William Taylor & Michael Gaffney) 218 W. 17th
 Taylor & Herron (Robert Taylor & William Herron) 529 Pearl
 Taylor & King (Isaac Taylor & Patrick King) 164 G'wich
 Taylor & Morgan (Theodorus B. Taylor & Minot S. Morgan) 85 Spruce
 Taylor & Schlamm (Morris Taylor & Louis Schlamm) 212 Hudson & 485 Canal
 Taylor & Son (John & Henry Taylor) 261 B'way
 Taylor & Spencer (James Taylor & Wallace Spencer) 888 Eighth av.
 Taylor & Stevens (Andrew J. Taylor & Augustus Stevens) 240 Wash. mkt
 Taylor & Wilson (John Taylor & Thomas B. Wilson) 141 Franklin
 Taylor Brother & Co. (William A. & Thomas M. Taylor, Stephen K. Fowler & John Harker) 168 Bowery & 181 Chrystie
 Taylor, Anderson & Co. (Herbert Taylor, John Anderson & Arthur G. Creagh) 5 Bowling gr.
 Taylor, Brown & Co. (Jonathan M. Taylor, George H. Livingston & George H. Brown) 58 Broad
 Taylor, Geoghegan & Co. (John H. Taylor, Ambrose Geoghegan, Michael Russell & James S. Packard) 55 Leonard
 Taylor, Jones & Co. (George Taylor & George H. & Hiram L. Jones) 488 Wash. mkt
 Taylor, Richards & Co. (Daniel A. Taylor, Henry D. Green, David Gibson, Thomas F. Richards & John Wilson) 59 Reade
 Taylor, Cornell & Moon, (William H. Taylor, Robert G. Cornell & John H. Moon) 410 W. Wash. mkt
 Taylor, Jones & Jones (George Taylor & George H. & Hiram L. Jones) 488 Wash. mkt
 Taylor's John. Sons (Joseph B. & William H. Taylor) 384 G'wich
 Teets C. & Redmond (Caroline Teets & Catharine Redmond) 209 Wash. mkt
 Teets & Throckmorton (Ralph Teets & Job Throckmorton) 62 Fulton
 Tefft, Griswold & Kellogg (Charles G. & William E. Tefft, James C. Griswold, George G. Kellogg, James M. Wentz & Herbert R. Clarke;—special partner, Erastus T. Tefft, \$75,000; terminates 31st December, 1846) 126 Duane
 Tellkampff & Kitching (Herman D. Tellkampff & Robert N. Kitching) 49 Beaver
 Tenbroeck & Co. (Leighton A. Tenbroeck & Charles Boucher) 65 Liberty
 Tenbroeck & Vanorden (Rensselaer Tenbroeck & Henry D. Vanorden) 187 G'wich
 Terbell, Jennings & Co. (Henry S. Terbell, William S. Jennings & Andrew J. Mills-pangb) 67 Worth
 Terhune A. & Co. (Albert Terhune & William Grant) 169 Sixth av.
 Terhune & Bedell (Frederick Terhune & John H. Bedell) 123 Broad
 Terhune & Edwards (Henry Terhune & George B. Edwards) 18 Cortlandt
 Terhune & Horton (John H. Terhune & George Horton Jr.) 247 Canal
 Terman & Gott (Richard Terman & Benjamin F. Gott) 99 Fulton
 Terrett & Martin (George W. Terrett Jr. & Alfred H. Martin) 251 Front
 Terry C. & Co. (Charles Terry, Edwin Newell & Thomas Glrva Jr.) 61 Pearl
 Terry Brothers (Lucien B. & Orrin Terry) 68 Gold
 Terry & Doolittle (dissolved) 100 Chambers
 Terry & Foster (Rufus K. & Jasper F. Terry & William Foster) 9 Oliver st.
 Terry & Patterson (Charles L. Terry & Rush Patterson) 381 B'way
 Terry & Sanford (Daniel T. Terry & David B. Sanford) 53 Reade
 Terry, Davis, Doolittle & Co. (Samuel H. Terry, William H. Davis, Philo E. Doolittle & Robert Scott) 100 Chambers
 Terwilliger & Hosford (George Terwilliger & Solomon Hosford) 5 Tryon row
 Thalmeisinger & Cahn (Meyer Thalmeisinger & Joseph Cahn) 810 B'way
 Thatcher & Smith (James Thatcher & Robert Smith) 78 Centre
 Thatford & Allen (Gilbert S. Thatford & Francis G. Allen) 2 New
 Thayer & Peabody (Francis Peabody Jr., only) 109 Wall
 Thayer & Sargent (Robert H. Thayer, *New Brighton, N. Y.* & George M. Sargent, *Fltyn, N. Y.*;—special partner, Calvin Adams, *Fltyn, N. Y.*; \$20,000; terminates 1st May, 1867) 26 South
 Thayer & Sears, (dissolved) 167 B'way
 Theisen & Magnus (Gustave Theisen & Julius Magnus) 62 Cedar
 Theiss & Linoki (George Theiss & Robert Linoki Jr.) 185 Bowery
 Therasson & Bryan (Louis F. Therasson & John A. Bryan) 10 Pine
 Therlott J. A. & Co. (John A. Therlott & Alfred E. Lahens) 5 William
 Theyson & Ogg (Francis Theyson & John Ogg) 89 Greene
 Thistle B. & Co. (Boyd & Edward Thistle) 50 Eighth av.
 Thistle & Co. (Hugh B. Thistle & James G. Hilton) 180 Nassau
 Thitchener & Glastaeter (George A. Thitchener & James Glastaeter) 85 John
 Thole & Cordes (Henry Thole & Henry Cordes), 570 Wash'n
 Thom & Payne (Charles A. Thom & John H. Payne) 10 E. 20th
 Thomas George F. Jr. & Brother (Henry K. Thomas) 11 Wall
 Thomas William W. & Co. (Amos A. Smith) 28 William
 Thomas P. J. & Son (Potter J. & Theodore S. Thomas) 19 Broad
 Thomas S. & Co. (Sylvanus Thomas, no Co.) 137 Front
 Thomas W. H. & Brothers (Samuel W. & Thomas F. Thomas) 50 Broad
 Thomas & Co. (Luke W. & Jonathan W. Thomas) 7 College pl.
 Thomas & Benham (Marquis D. & William W. Thomas & James M. Benham) 108 Broad

- Thomas & Brown (Joseph B. Thomas & George W. Brown) 494 Grove
- Thomas & Davis (Charles W. Thomas & Charles H. S. Davis) 40 Fourth av.
- Thomas & Groencke (Evan P. Thomas & George Groencke) 61 Warren
- Thomas & Holmes (William A. Thomas & James M. Holmes) 152 South
- Thomas & Son (Griffith & Griffith B. Thomas) 470 B'way
- Thomas & Stocker (John J. Thomas & John C. Stocker) 80 Pine
- Thompson William & Co. (Joseph W. Hull) 86 Church
- Thompson A. & M. S. (Andrew & Morris S.) 83 Nassau
- Thompson G. W. & Co. (dissolved) 62 Greene
- Thompson H. P. & H. H. (Humphrey P. & Henry H.) 61 South
- Thompson J. & G. (John & George) 5 Olive st.
- Thompson J. & M. (Jane & Margaret) 335 Eighth av.
- Thompson R. & Co. (Robert Thompson, David Straus & Francisco Bianchi) 56 Walker & 323 B'way
- Thompson Brothers (John & Samuel C. & Frederick F. Thompson) 2 Wall & 16 Spruce
- Thompson & Bowne (Ezekiel E. Thompson & James Bowne) 106 Barclay
- Thompson & Casserly (Henry R. Thompson & James A. Casserly) 42 Murray
- Thompson & Henderson (Ezekiel R. Thompson & Zenas Henderson) 1354 B'way
- Thompson & Hunter (Aaron K. Thompson & Marcus Hunter) 29 Old st.
- Thompson & Kennafick (John Thompson & James Kennafick) 368 Greenwich
- Thompson & Lee (John W. Thompson & William H. Lee) 191 Reade
- Thompson & Lyon (William B. Thompson & William H. Lyon) 79 Pearl & 46 Stone
- Thompson & Meli (James Thompson & Charles L. Meli) 70 Wall
- Thompson & Rhodes (Gilbert L. Thompson & William F. Rhodes) 40 Division
- Thompson & Snell (John Thompson & Harold Snell) 57 Whitehall
- Thompson & Totten (Benjamin Thompson & William H. B. Totten) 139 Reade
- Thompson, Livingston & Co. (James M. Thompson, Springfield, Mass., Johnston Livingston, Titcomb, N. Y., & Locke W. Winchester) 65 B'way
- Thompson, White & Co. (Joseph Thompson, Robert White & George I. Ferry) 49 B'way
- Thompson's Samuel, Nephew (John William Mason) 43 Gold, 192 Fulton, Seventh av. c. W. 21st & 117 Suffolk
- Thomson A. & Co. (Alexander A. & William Thomson) 215 & 228 Water
- Thomson W. S., Langdon & Co. (William S. Thomson, Charles H. Langdon, Frederick C. Jones & William F. Rice) 391 B'way
- Thomson Brothers (Samuel & Joseph & William Thomson) 1107 B'way
- Thomson & Co. (refused) 18 William
- Thomson & Bradley (William H. Thomson & Edward Bradley) 16 Nassau
- Thomson & Bon (Henry G. & Walter H. Thomson) 6 Whitehall
- Thorburn James M. & Co. (Grant Thorburn & Frederick W. Bruggerhoff) 15 John
- Thorburn & Waterbury (George Thorburn & William H. Waterbury) 740 Water
- Thorn J. S. & Co. (Joseph S. & Thomas T. Thorn) 196 W. Houston
- Thorn & Hoggland (Ebenezer Thorn & Henry V. Hoggland) 179 B'way
- Thorn & Morley (dissolved) 518 Grand
- Thorn & Marley (Martin M. Thorn & Michael F. Marley) 150 W. Wash. mkt.
- Thorne L. & Co. (Leonard & Richard H. Thorne & Theodore Hanford) 411 Wash. mkt.
- Thorne W. H. & L. C. & Co. (William H. & Leonard C. Thorne & George K. Carroll) 86 Church
- Thorne & Ambler (Stephen R. Thorne & Samuel M. Ambler) 455 Broome & 42 Thompson
- Thorne & Philpard (Quintin M. Thorne & William T. N. Philpard) 42 Water
- Thorne, Watson & Butman (Jonathan Thorne, John Watson & George F. Butman) 18 Ferry
- Thorp A. & A. S. (Andrew & Andrew S.) 163 William
- Thorp S. S. & I. O. (Samuel S. & Isaac O.) 135 Roosevelt
- Thouron Brothers & Despres (refused) 62 Reade
- Thurston J. V. & Co. (Jonathan V. Thurston, John T. Parker & William A. Jackson) 131 W. Wash. mkt.
- Thwaites & Co. (Joseph Thwaites, Co. refused) 104 & 204 Chatham
- Thyson & Brother (Charles & Jacob Thyson) 133 Essex
- Tiebout W. & J. (William & John) 197 Lewis
- Tiemann George & Co (Frederick A. Stohlmann) 67 Chatham & 44 Eldridge
- Tiemann D. F. & Co. (Daniel F. & Julius W. & Peter C. Tiemann & Edward L. Molineux) 123 William
- Tier E. & Co. (Euphemia & Kate Tier) 773 B'way
- Tiers E. W. & Co. (Edward W. & Francis H. Tiers, John M. White & Thomas Hewitt) 86 Front
- Tietjen John & Co. (William Heissenbuttel, Garret & John Tietjen & Henry Schaefer) 209 Grand & 24 Imulton
- Tietjen & Menken (Henry Tietjen & Henry Menken) 81 Ninth av.
- Tiffany & Co. (Charles L. Tiffany, Gideon F. T. Reed, Henry R. Treadwell, George McClure & Alfred Bedford) 552 B'way
- Tift, Whiting & Co. (Albert C. Tift, William D. Whiting & William M. Cowan) 131 B'way
- Tilden William & Nephew (William T. Blodgett) E. 21st c. First av. 123 Rivington, 56 Clinton & 115 Norfolk
- Tilden & Co. (Henry A. & Moses Y. Tilden) 98 John
- Tilston Edward G. & Co. (Wales R. Stockbridge & Matthew F. Wood) 191 B'way
- Tilford & Co. (George Tilford & William H. Voy) 10 Fourth av.
- Tillotson & Co. (Luther G. Tillotson & John S. Keeling) 16 B'way
- Tillson Timothy C. & Son (William P. C. Tillson) 10 Bedford
- Tilman N. & Co. (Natalie Tilman & Victorine Franck) 143 Ninth
- Tilt E. B. & Son (Benjamin B. & Albert Tilt) 861 B'way
- Tilton A. E. & C. E. (Alfred E. & Charles E.) 47 Cedar
- Tilton A. H. & Co. (Albert H. & George E. Tilton) 590 Wash'n
- Tilton & McFarland (Charles E. Tilton & William McFarland) 47 Cedar
- Tilton, Henry & Hoff (John I. Tilton, Nathaniel F. Henry & Joseph R. Hoff) 210 Wash'n & 417 Wash. mkt.
- Timolat L. & Co. (Alphonse L. Timolat & Frances Cornell) 136 Bleeker
- Timpson C. B. & Tucker (Cornelius B. Timpson & Joseph A. Tucker Jr.) 167 South
- Tinson E. N. & Co. (Robert N. & Frederick Tinson) 501 B'way
- Tippens & Kingman (Henry Tippens & Gustavus N. Kingman) 50 New Bowery
- Tisdale & Bridge (William S. Tisdale & William F. Bridge) 241 Pearl
- Tisdale & Sweeney (John H. Tisdale & Daniel M. Sweeney) 104 Nassau
- Tisen & Bond (Richard Tisen & William Bond) 146 Third av.
- Titsworth J. D. & Brothers (John D. & Rudolph M. & Abraham D. Titsworth) 3 Day
- Titus & Bardett (Thomas W. & Lewis T. Titus & Jacob Bardett) 4 & 5 Jones la. & 83 Wash'n
- Titus & Westervelt (George N. Titus & Tompkias Westervelt) 12 Pine
- Titus, Smyth & Co. (Henry N. Titus & William B. Smyth, no Co.) 151 Front
- Titus, Frazer & Titus (Edmund & William W. Titus & Jonathan A. Frazer) 7 James st.
- Tobias, Hendricks & Co. (Thomas J. Tobias & Francis Hendricks, no Co.) 88 Beaver & 137 Pearl
- Tobin M. & Brother (Michael & John Tobin) 118 E. 4th
- Tobin & Isdell (Robert Tobin & Reuben Isdell) 11 Day
- Toch Brothers (Moses & Leopold & Bernard Toch) 35 Bowery & 35 Beckman

- Todd Paul P. & Co. (Joseph Cushman) 1 Park pl.
 Todd & Co. (William J. & Theodore W. Todd) 77
 Front & 23 East
 Todd & Rafferty (Joseph C. Todd & Philip Raf-
 ferty) 4 Day
 Todhunter J. E. & Co. (Joshua E. Todhunter,
 Thomas Chaytor & George Riggs) 25 Park row
 Tolefree & Colburn (Eliza J. Tolefree & Daniel S.
 Colburn) 826 G'wich
 Tomes, Melvain & Co. (Benjamin & Charles H.
 Tomes & Robert C. Melvain) 6 Maiden la.
 Tomes, Son & Melvain (dissolved) 6 Maiden la.
 Tomlinson & Brigham (Theodore E. Tomlinson &
 Lewis A. Brigham) 111 B'way
 Tomlinson & Vail (Lewis Tomlinson & James D.
 Vail) 40 Day
 Tompkins N. & Co. (Noah Tompkins & Michael
 Darcy) 420 Ninth av.
 Tompkins & Co. (Ellab H. Tompkins & Edward C.
 Rice) 84 Broad
 Toner & Murray (Bernard Toner & Peter Murray)
 118 W. 15th
 Tooker & Son (Joseph H. Tooker, only) 232 South
 Toole William S. & Co. (Benjamin D. Lefevre) 170
 Fulton
 Toothill Brothers (John & William Toothill) r 83
 White
 Topping William & Co. (Alexander A. Meldrum)
 9 Park pl. & 8 Murray
 Torrance & Patrick (Francis Torrance & Robert
 Patrick) r 159 W. 27th
 Torrance, Spaulding & Richardson (Jared S. Tor-
 ranee, Alexander Spaulding & William P. Rich-
 ardson) 111 B'way
 Torrey E. S. & J. (Edward S. & Joseph) 72 Maiden
 la. & 7 Liberty
 Torrey S. W. & W. A. (dissolved) 20 Exchange
 pl.
 Torrey Brothers (John & Christopher Torrey) 18
 Spruce
 Townsend I. P. & Co. (John P. Townsend, James
 P. Wheeler & Horatio P. Willis) 13 Moore
 Townsend R. & J. (Richard & John) 376 Bleeker
 Townsend & Crane (William Townsend & Jonathan
 H. Crane) 31 Warren
 Townsend & Goodwin (George Townsend & Lewis
 H. Goodwin) 190 Seventh av.
 Townsend & Hyatt (John Townsend jr. & Eding-
 ham T. Hyatt) 5 Beckman
 Townsend & Levinger (Martin L. Townsend &
 Adolf Levinger) 167 B'way
 Townsend & Yale (Edward M. Townsend & Henry
 C. Yale) 25 Murray & 29 Warren
 Townsend, Clinch & Dike (Solomon Townsend,
 James Clinch & Oscar D. Dike) 124 Pearl
 Townsend, Dyett & Morrison (Randolph W. Town-
 send, Anthony R. Dyett & Henry Morrison)
 247 B'way
 Tows C. D. & Co. (Coe D. Tows & Richard P. H.
 Durkee) 64 Beaver
 Tracey John & Co. (Daniel A. Patch) 109 Water
 Tracey J. L. & Co. (Judah L. Tracey & Joseph Sill-
 man) 4 Warren & 29 Spruce
 Tracy & Olmstead (Charles Tracy & Dwight H.
 Olmstead) 18 William
 Tracy & Russell (Edward Tracy & James Russell)
 78 G'wich av.
 Tracy, Irwin & Co. (James Irwin, William W.
 Tracy & James Willson) 400 B'way
 Tracy, Powers & Tallmadge (William Curtis Noyes,
 William Tracy, Thomas J. Powers & Frederick
 S. Tallmadge) 60 Wall
 Trafton William H. & Co. (George F. Doak &
 Henry S. Sproull) 85 Broad
 Trall R. T. & Co. (Russell T. Trall, Matthew P.
 Browning & Frank R. Jones) 15 Light
 Transcript Association (G. H. Stout, Pres.; C. Cor-
 son, Sec. Capital, \$100,000; Par, \$100) 102
 Nassau
 Traphagen Peter & Son (Richard D. Traphagen)
 Third av. & E. 128d
 Trask A. & A. G. (Alanson & Asa G.) 42 Warren
 Trask & Dearborn (Benjamin I. H. Trask jr. &
 David B. Dearborn) 62 South
 Trask & Spencer (Charles H. Trask & Sylvanus V.
 Spencer) 219 Wash. mkt
 Trask & Zuberbier (James W. Trask & Herman
 Zuberbier) 87 Pearl & 54 Stone
 Traub Brothers (Elias & Adolphus Traub) 175
 Wash'n & 292 Seventh av.
- Travis B. & Co. (Bernard & John & Jesse Travis) ?
 Mercer
 Travis & Baker (Jacob Travis & Charles H. Baker)
 63 Whitehall
 Treadwell George C. & Co. (Henry Treadwell &
 James Chase) 70 B'way
 Treadwell's Ephraim, Sons (William E. Treadwell,
 William Huestace & Charles J. Harris) 275 &
 328 Wash'n & 244 Front
 Tredwell & Jarman (Alanson Tredwell & Zadok H.
 Jarman) 120 Fulton
 Tredwell & McCarthy (John Tredwell & Francis
 McCarthy) 1 Pine
 Trefousse & Co. (refused) 78 Chambers
 Trembley, Phelps & Co. (Samuel R. Trembley,
 John W. Snedeker, Anson M. Phelps, William
 Adams & Abraham Hongland) 184 Maiden la.
 Tremper George W. (special partners, Charles N.
 Decker, N. Y. \$10,000; & Samuel W. Hale,
Keene, N. H. \$5,000; terminates 1st Jan. 1869)
 14 James st.
 Trenton Iron Co. (Edward Cooper, Pres.; J. Hall,
 Treas.; A. S. Hewitt, Sec. Capital, \$1,000,000;
 Par, \$100) 17 Burling st.
 Trevor & Colgate (John B. Trevor & James B. Col-
 gate) 47 Wall
 Tribit & Hardley (Samuel Tribit & James Hardley)
 159 Mercer
 Tribune Association (H. Greeley, Pres.; T. McEl-
 rath, Treas.; R. M. Strebeigh, Sec. Capital,
 \$100,000; Par, \$100) 154 Nassau
 Trier Brothers (William & Edward Trier) 59 War-
 ren
 Trigg & Cromwell (George P. Trigg & Daniel
 Cromwell jr.) 178 G'wich
 Trimm & Sumner (George S. Trimm & Edward
 Sumner) 421 Wash. mkt
 Trippett John & Brother (Joseph Trippett) 37 Nas-
 sau
 Trischet S. & Co. (Samuel Trischet & William
 Welsh) 87 Warren
 Troost, Schroder & Co. (Abraham Troost, Herman
 Schroder & Charles Holzapfel) 52 Exchange
 pl.
 Trost Herman & Co. (refused) 50 Murray
 Trott & Co. (Charles E. Trott & Patrick F. Keany)
 54 Cherry
 Trowbridge Henry & Co. (Stephen R. Lounsbury) 88
 Walker
 Trowbridge, Dwight & Co. (Edwin L. & Amos H.
 Trowbridge & Amos T. Dwight) 55 Chambers
 Truman & Harding (Samuel J. W. Truman & Jo-
 seph C. Harding) 26 Ferry
 Trundy D. T. & Brother (David T. & Andrew S.
 Trundy) 26 South
 Tryon Edmund J. & Co. (Frederick E. Fendick)
 284 B'way
 Tryon & Miller (Samuel Tryon & Anthony W.
 Miller) 57 Market
 Tschudy A. & Co. (Adolph Tschudy & Peter As-
 seng) 250 Canal
 Tuch & Taylor (Harris Tuch & John Taylor) 16
 Bowery
 Tucker John & Brother (Joseph J. Tucker) 24 Ann
 Tucker E. S. & Son (Edward S. & John E. Tucker)
 164 Pearl
 Tucker H. A. & Co. (Hiram A. & Charles S. Tuck-
 er) 8 Broad
 Tuckett & Lighbourn (Robert A. Tuckett & Al-
 pheus J. Lighbourn) 25 South
 Tucker, Cooper & Co. (Richard Sands Tucker,
 William B. Cooper & William H. Carter) 70
 South
 Tuckerman J. & L. (Joseph & Lucius) 90 B'way
 Tufts, Burtis & Co. (Gardiner E. Tufts, Samuel E.
 Burtis, Charles McKirgan & Joseph W. Fur-
 man) 400 B'way
 Tugman & Greene (Charles H. Tugman & Edmund
 R. Greene) 7 Centies st.
 Tugnot, Dally & Co. (George Tugnot, James C.
 Dally, John Thompson, Alfred Schanck & Wil-
 liam Cockcroft) 420 First av.
 Tully & Irwin (Marcus C. Tully & James H. Ir-
 win) 193 Broome
 Tully & Quinn (Joseph B. Tully & Dennis Quinn)
 20 Nassau
 Tuomey & Elder (Michael Tuomey & John Elder
 jr.) 212 Grand
 Tupper W. W. & Co. (William W. Tupper &
 George L. Smith) 91 West

Tupper & Beattie (William V. Tupper & James H. Beattie) 90 Wall
 Tunison & Smalley (Lawrence V. Tunison & William A. Smalley) 265 Bowery
 Turnbull, Slade & Co. (Alexander & William Turnbull & Edward Slade) 58 Worth
 Turner Coll J. & Greives (John Greives) 118 Water
 Turner James & Son (Alfred W. Turner) 78 Malden la.
 Turner Timothy T. & Co. (Lucian D. Turner) 574 Grand
 Turner Brothers (Malcolm C. & Thomas & James & Archibald & Robert & George M. Turner) 135 Water
 Turner & Co. (Francis S. Turner & Charles C. Reed) 66 New Bowery & 189 Chatham
 Turner & Clark Manuf. Co. (Elisha Turner, Pres.; Sidney Clark, Sec. Capital, \$55,000; Par, \$25) 64 Duane
 Turney G. W. & S. (George W. & Samuel) 77 Chatham
 Turney & Brother (James Jr. & William H. Turney) r 43 Centre
 Turtion & Co. (William & John Turtion) 45 Cliff
 Tutthill & Broadhead (Joseph H. Tutthill & Richard H. Broadhead) opp. 201 West
 Tutthill, Miller & Co. (Benjamin F. Tutthill, James H. Miller & George A. Slater) 181 Reade
 Tuttle James & Co. (Joseph E. Mount) 281 South
 Tuttle & Co. (Jacob P. Tuttle & William J. Dwire) 100 Walker
 Tuttle & Bailey (Edward A. & William Tuttle & James S. Bailey) 74 Beekman
 Tweddle John Jr. & Co. (Thomas B. Tweddle & Abram C. Pulling) 6 Broome & E. 45th n First av.
 Tweedy T. E. & E. (Thomas E. & Edmund) 41 B'way
 Twitchen & Brother (James F. & Richard Twitchen) 154 Varick
 Tyler & Co. (George F. Tyler, C. N. Beach, Lewis Buckman & William M. Davidson) 117 B'way
 Tyler & Co. (Owen Tyler, no Co) 67 South
 Tynes & Smith (Julian G. Tynes & Adolphus D. Smith) 39 William
 Tyrrell, Brown & Bunn (William P. Tyrrell, Henry B. Brown & William Bunn) 2 Wash'n
 Tyson & Co. (Henry H. Tyson, no Co.) 27 Jeff. mkt

U

Uhl J. H. & Franklin (John H. Uhl & Thomas Franklin) 94 Reade
 Ullmann & Flegenheim (Adolph Ullmann & Henry Flegenheim) 116 Duane
 Ulrick & Millemann (Maria Ulrick & Henry Millemann) 99 Wash. mkt
 Unbekant & Berth (Frederick Unbekant & Charles Berth) 39½ Catharine
 Underhill George & Co. (William Kirtland, George W. & James E. Underhill & William M. Hammond) 106 Duane
 Underhill Jacob & Co. (Augustus Belknap) 77 John
 Underhill C. & Co. (Charles Underhill, Co, refused) 402 W. Wash. mkt
 Underhill & Fleet (Daniel Underhill & John J. Fleet) 75 E. 11th & 56 Lafayette pl.
 Underhill & Haven (John F. Underhill & George G. Haven) 67 Wall
 Underhill & Miller (William Underhill & William Miller) 138 Water
 Underhill & Munson (Edward F. Underhill & James E. Munson) 117 Nassau
 Underhill & Westervelt (David R. Underhill & Casper J. Westervelt) 185 Bleeker
 Underwood J. A. & Son (John A. & Henry A. Underwood) 18 Exchange pl.
 Underwood W. J. & J. E. (William J. & John E.) 24 Old sl.
 Unger H. & Co. (Herman & Adolph Unger) 63 B'way
 Union Car Spring Co. (Charles Butler, Pres.; John Haldean, Sec. Capital, \$400,000; Par, \$100) 182 B'way & 286 Seventh av.
 Union Condensed Milk Co. (Robert Struthers, Treas. Capital, \$50,000; Par, \$25) 188 Bleeker

Union Consolidated Mining Co. (Charles B. Tatham, Pres.; W. Congdon, Sec. Capital, \$2,200,000; Par, \$10) 51 Exchange pl.
 Union Desiccating Co. (Peter H. Copland, Pres.; Henry Alden, Treas. Capital, \$50,000) 66 South
 Union Freestone Co. (W. B. Skidmore, Pres.; G. P. Sherwood, Sec. Capital, \$30,000; Par, \$20) 26 Pine
 Union Gold Mining Co. of Colorado (E. Croswell, Pres.; F. A. Potts, Treas. Capital, \$12,000,000; Par, \$50) 110 B'way
 Union India Rubber Co. (Henry G. Hadden, Pres.; William G. Vermilye, Sec. Capital, \$160,000; Par, \$40) 12 Park pl.
 Union Steam & Water Heating Co. (Thomas F. Brinemade, agent) 684 B'way
 Union White Lead Manuf. Co. (J. How. Pres.; Thomas Laidlaw, Sec. Capital, \$100,000; Par, \$100) 26 Burling sl.
 U. S. Carbonate White Lead Co. (Jeremiah Jackson, Pres.; Horace J. Boddy, Treas. Capital, \$1,000,000; Par, \$25) 19 Broad
 U. S. Express Co. (D. N. Barney, Pres.; N. H. Stockwell, Sec.; T. B. Marsh, Treas. Capital, \$300,000; Par, \$100) 82, 291 & 416 B'way
 U. S. Guano Co. (A. G. Benson, Pres.; G. W. Benson, Sec. Capital, \$10,000,000; Par, \$100) 39 South
 U. S. Patent Baking Co. (Hosea Ball, Pres.; J. Robinson, Sec. Capital, \$25,000; Par, \$100) 104 Water & 186 Pearl
 U. S. Petroleum Association (George W. Steele, William S. Woods & George M. Root) 173 Pearl
 U. S. Warehouse Co. (J. W. Mott, Pres. Capital, \$300,000; Par, \$100) 6 State
 Unkart & Co. (Edward & Charles G. Unkart & Otto Heinze) 166 Fulton
 Upjohn E. & Son (Richard & Richard M. Upjohn) 111 B'way
 Upton & Titus (Francis C. Upton & Joseph H. Titus) 43 Exchange pl.
 Utter George S. & Co. (Ferdinand A. Jimmerson) 315 Stanton

V.

Vail J. W., Shotwell & Co. (Joseph W. Vail & Eli P. & Hugh W. & Theodore Shotwell) 4 South
 Vail P. W. & Co. (Philetus W. Vail & Nathaniel B. Day) 49 B'way
 Vail & Dalton (William F. Vail & James K. Dalton) 293 Wash. mkt
 Vail & Sedgwick (Moses M. Vail & John Sedgwick) 98 B'way
 Valentine David (special partners, John A. Wilson Phila. & Jacob F. Cole, N. Y., each \$25,000, terminates 31st Dec. 1866) 85 Chambers
 Valentine John H. & Co. (Charles A. Gisborne) 142 Pearl
 Valentine B. C. & Brother (Benjamin C. & Edward B. Valentine) 227 Greene & 30 E. 12th
 Valentine L. T. & Co. (Louis T. Valentine, Co. refused) 45 Beekman
 Valentine M. B. & Co. (Matthias B. & Henry A. Valentine) 288 Bowery
 Valentine S. & Sons (Stephen & Samuel T. Valentine & Charles Griffen) 171 Cherry
 Valentine & Butler (Alfred A. Valentine & William H. Butler) 78 Walker
 Valentine & Gildersleeve (Daniel A. Valentine & Edgar Gildersleeve) 344 W. Wash. mkt
 Valentine & Kirby (Thomas W. Valentine & Thomas Kirby) 631 Third av.
 Valente P. & J. (Porfirio & Jose) 264 B'way
 Valk Brothers (Moritz & Abraham & James S. Valk) 147 Chambers & 129 Reade
 Vallean S. & W. (Samuel & William) 18 Clinton mkt
 Vanalen & Rice (Gilbert R. Vanalen & Daniel W. Rice) 87 Pearl & 24 Bridge
 Vanantwerp & James (Peter Vanantwerp & Thomas D. James) 1 Park pl.
 Vanantwerp & Massol (dissolved) 20 Cortlandt
 Vanbell & Co. (Henry & N. Vanbell) 82 B'way
 Vanbenschoten S. & Co. (Samuel & Samuel Vanbenschoten jr.) 15 Old sl.
 Vanbeuren M. & Co. (dissolved) 170 Wooster
 Vanblarcom Brothers (Abram L. & James A. Vanblarcom) 51 Pine

- Vanboskerck, Rowe & Butler (George W. Vanboskerck, Thomas P. Rowe & Henry M. Butler) 121 Broad
 Vanbrunt & Slaght (James A. Vanbrunt & Henry L. Slaght) 168 Maiden la.
 Vanburen O. W. & Co. (Cornelius W. Vanburen & Leonard M. Rust) 156 Fulton
 Vanburen & Gould (Benjamin B. Vanburen & Emens Gould) 871 Sixth av.
 Vanburen & Peck (John Vanburen & William W. Peck) 87 Nassau
 Vancott & Stewart (William H. Vancott & Thomas Stewart) 66 Cedar
 Vanderbeek & Heenan (James Vanderbeek & William Heenan) 101 Broad
 Vanderbilt Dewitt C. & Co. (refused) 408 B'way
 Vanderbilt & McQueen (Jacob Vanderbilt & Daniel McQueen) 20 Fulton & 200 Front
 Vanderveer, Thorn & Bellows (Richard F. Vanderveer, Abiah B. Thorn & Edward P. Bellows) 264 Wash'n
 Vandervoort Charles (special partner, Thomas Hill, *Waskill, Eng.*, \$25,000; terminates 1st July, 1865) 15 Gold
 Vandervoort, Haynes & Braisted (Hiram Vandervoort, Henry H. Haynes & John Braisted) 17 Union mkt
 Vanderwerken & Cluss (Lawrence H. Vanderwerken & John D. Cluss) 156 Eighth av.
 Vandeusen A. & Co. (Alonzo & Isaac S. Vandeusen) 40 Murray
 Vandensen J. B. & J. D. (Joseph B. & James D.) ft E. 15th
 Vandewater J. H. & Son (Joseph H. & Samuel H. Vandewater) Third av. & E. 47th
 Vandewater & Oliver (Garrett Vandewater & Augustus Oliver) 6 Centre
 Vandoren C. W. & Co. (Charles W. Vandoren & A. A. Richmond) 58 Cortlandt
 Vanduzer S. R. & Co. (Selah E. Vanduzer & David S. Sears) 209 G'wich
 Vandyck & Mitchell (Cornelius H. Vandyck & James H. Mitchell) 28 Centuot st.
 Vandyke Nelson & Co. (Claude Demarcellin) 85 West
 Vandyke & O'Halloran (Isaac Vandyke & Dennis W. O'Halloran) 16 E. B'way
 Vanevrie, Horton & Co. (John H. Vanevrie, Rushmore G. Horton & Thomas B. Chase) 162 Nassau
 Vanhoesen & Brother (Charles R. & Pierre D. Vanhoesen) 67 South
 Vanhorn Cornelius & Co. (John A. Gifford & Ephraim Beech) 29 Park row
 Vanlennep & Quinan (Augustus O. Vanlennep & Henry J. Quinan) 58 Cedar
 Vanname J. C. & Co. (John C. & James J. Vanname) 6 Oliver st.
 Vanname Brothers (David & Jacob & Peter & William H. Vanname) 2 Oliver st.
 Vannest A. R. & Co. (Abraham H. Vannest & Erincts A. Thompson) 120 Chambers
 Vannest & Hayden (John Vannest & Peter Hayden) 79 Beekman
 Vannordens (Thomas L. & Theodore Vannorden) 157 West
 Vannostrand I. & G. (Isaac & Garrett) 170 W. 25th
 Vannostrand J. & H. & Co. (John J. & Henry D. Vannostrand & Hampton A. Coursen) 116 West
 Vannostrand, Buys & Vyse (dissolved) 118 B'way
 Vannote & Haring (Mary Vannote & John Haring) 434 Canal & 6 Vestry
 Vannuyse J. & Co. (James & Stephen C. Vannuyse & William P. Lodge) 88 & 141 W. Wash. mkt
 Vanpelt & Decker (dissolved) 215 Canal
 Vanpelt & Hull (Reuben W. Vanpelt & John H. Hull) 240 B'way
 Vanpelt & Moore (William H. Vanpelt & Benjamin Moore) 69 South & 100 Pine
 Vanranst & Lee (Frank H. Vanranst & Stephen A. Lee) 17 Rivington
 Vanreed D. & Son (Daniel & Gardner Vanreed) r 98 E. 4th
 Vanrensselaer Brothers (Jeremiah jr. & Francis & Gratz Vanrensselaer) 46 Exchange pl.
 Vanriper & Co. (Abraham & Frank A. Vanriper) 61 Warren
 Vanriper & McNear (Mary C. Vanriper & Margaret McNear) 254 Bleeker
- Vansann, Martin & Co. (S. & M. J. Vansann & E. Martin) 69 Leonard
 Vanschalck & Massett (Jenkins Vanschalck & Stephen F. Massett:—special partners, William R. Travers & George A. Osgood, each \$50,000; terminates 1st May, 1868) 19 William
 Vantassel & Archer (Joshua A. Vantassel & Daniel O. Archer) 18 Jay
 Vantassel, Beckwith & Co. (Emery M. Vantassel, Townsend Beckwith & James Cassidy) Pier 89 N. R. & 260 West
 Vantine & Sarles (Henry Vantine & Albert B. Sarles) 411 Tenth
 Vanvalkenburgh & Ludden (Watson Vanvalkenburgh & William A. Ludden) 179 B'way
 Vanvalkenburgh & Platt (Kensselaer Vanvalkenburgh & Richard H. Platt) E. 14th n Third av.
 Vanvliet Benson (special partners, Alfred Lockwood & John B. Norris, each \$30,000; terminates 81st March, 1868) 17 William
 Vanvliet F. G. & I. N. (Frederick G. & Isaac N.) 71 Pearl & ft W. 49th
 Vanvolkenburgh Brother & Co. (Phillip & Daniel E. Vanvolkenburgh & Francis M. Bacon) 79 Leonard
 Vanvorst & Beardslee (Hooper C. Vanvorst & Rufus G. Beardslee) 106 B'way
 Vanwagenen & Tuttle (Jacob Vanwagenen & John I. Tuttle) 4 Ferry
 Vanwart & Castle (dissolved) 251 W. 4th
 Vanwart & McCoy (Irving Vanwart & Joseph McCoy) 72 Beekman
 Vanwinkle & Winans (Simon Vanwinkle & Horace Winans) 182 B'way
 Vanwoert J. V. & Co. (John V. & Francis G. & John V. Vanwoert jr.) 86 Ferry
 Vanwyck, Townsend & Co. (Henry L. Vanwyck, Effingham Townsend, Richard & Edward J. Warren & Alphonse P. Montant) 28 Park pl. & 21 Barclay
 Varet O. & Co. (refused) 21 Murray
 Varian J. M. & Son (Joshua M. & Joshua M. Varian jr.) 15 Cath. mkt & 178 Ludlow
 Varley W. M. & Thomas Davis (William M. Varley) 20 Bowery
 Varnum & Turney (Joseph B. Varnum jr. & Paschal W. Turney) 110 B'way
 Vassar M. & Co. (Matthew & Matthew jr. & John G. Vassar, Oliver H. Booth, James V. Harbottle, Joseph L. D. Lyon & Erastus E. Reeve) 116 Warren
 Vatable H. A. & Son (Henry A. & Amedee Vatable) 118 Water
 Vaux & Withers (Calvert Vaux & Frederic C. Withers) 110 B'way
 Vega & Co. (Rafael Vega & Bernardo de la Rionda) 157 Pearl
 Venango Oil & Transportation Co. (L. H. Culver, Pres.; J. R. Penn, Treas.; W. M. Bowen, Sec. Capital, \$500,000; Par. \$50) 19 Nassau
 Venange Petroleum Co. (Henry A. Warren, Pres.; William H. Otis, Sec. Capital, \$400,000; Par. \$10) 12 Old st.
 Verelst & Vanstrydonek (John F. Verelst & Charles A. Vanstrydonek) 70 Maiden la.
 Vermilye & Co. (William M. & Washington R. Vermilye) 44 Wall
 Vermont Copper Mining Co. (H. Barnard, Pres.; B. T. Sealey, Treas. Capital, \$50,000; Par. \$100) 191 B'way
 Vernam & Co. (refused) 194 Duane
 Vernam & Wilcox (Remington Vernam & George Wilcox) 82 B'way
 Vernon Brothers & Co. (Samuel & Thomas Vernon, George A. Thompson & David Scott) 28 Beekman
 Vesta Petroleum & Refining Co. (John H. Hebert, Pres.; Marcellus Kells, Sec. Capital, \$50,000; Par. \$100) 4 Cedar
 Vetterlein Th. H. & B. & Co. (Theodore H. & Bernard & Theodore J. Vetterlein & Henry Thiermann) 135 Water
 Viel M. & A. (Mary & Ann) 628 B'way
 Victor Frederick & Achells (Thomas Achells & Conrad Hutterot) 113 Duane
 Victor Theodore & Duckwitz (Frederick W. & Charles H. Victor & George F. Duckwitz) 93 Pearl & 58 Stone
 Vigellus & Seymour (William Vigellus & Charles T. Seymour) 221 Bowery

Vincelette P. & Co. (dissolved) 43 Jeff. mkt
 Vincent, Gardner & Co. (Charles H. Vincent & George A. Gardner, no Co.) 42 B'way
 Virfolet M. & J. (Mary & Josephine) 5 Clinton pl.
 Virtue, Yorston & Co. (James S. & William A. Virtue & Charles H. Yorston) 12 Day
 Vogel Ernest & Co. (Herman Schmitz) 30 Fourth av.
 Vogel C. & F. (Conrad & Frederick) 148 E. 41st
 Vogel F. & Co. (Francis Vogel & John & Christian Wolf) 39 Cath. mkt
 Vogel & Craker (Mary A. Vogel & Mary Craker) 1225 B'way
 Vogel Brothers & Co. (William & Hyman Vogel & Herman Sarner) 339 Third av.
 Vogt John & Co. (John F. H. Vogt & Charles J. H. Vogt) 59 John & 115 William
 Volkening H. & Tiemann (Herman Volkening & Charles H. Tiemann) 283 W. 39th
 Vomhofe F. & Son (Frederick & Julius Vomhofe) 62 Fulton
 Vondelisen & Kahrs (Claus Vondelisen & George H. Kahrs) 186 Madison
 Vonderheyde J. H. & Co. (John H. Vonderheyde & Henry Meyer) 110 Canal
 Vonhoffmann L. & Co. (Louis A. & Alphonse & Oscar & Richard Vonhoffmann) 6 Hanover
 Vosburgh & Gilbertson (William Vosburgh & Richard Gilbertson) 253 South
 Yose & McDaniel (John G. Yose & William V. McDaniel) 8 Pine
 Yose & Winne (Charles A. Yose & Walter Winne) 26 South
 Vrooman & Buckhout (Christian B. Vrooman & Henry A. Buckhout) 9 W. Wasp. mkt
 Vulcanito Jewelry Co. (D. N. Koses. Pres.; G. S. Rice, Sec. Capital, \$100,000; Par, \$25) 180 B'way & 445 Broome
 Vyse & Sons (dissolved) 346 B'way

W

Wachschlager H. & E. Palmie (Hugo Wachschlager & Edward Palmie) 40 Barling sl.
 Wade H. D. & Co. (Horace D. Wade, John M. Pratt & Tilly Brigham) 50 Ann
 Wade & Ford (George Wade & William F. Ford) 85 Fulton & 33 Gold
 Wadley & Wells (Moses S. Wadley & Joseph A. Wells) 121 Maiden la.
 Wadsworth Daniel & Co. (Decius Wadsworth) 207 Pearl
 Wadsworth James & Co. (Thomas M. Tyng) 61 Cedar
 Wadsworth & Sizer (Daniel Wadsworth & William S. Sizer) 207 Pearl
 Waefelaer Louis & Co. (Ferdinand Duysters) 94 Beekman
 Waeterling & Moeller (Henry Waeterling & Henry F. Moeller) 419 Third av.
 Wagner F. W. & Co. (Ferdinand W. Wagner, Co. refused) 43 Maiden la.
 Wagner & Faxon (Leopold Wagner & Lawrence Faxon) 141 B'way
 Wagner & Kellam (Charles K. Wagner & Moses K. Kellam) 76 Murray
 Wagstaff & Smith (John C. Wagstaff & James Penniman Smith) 52 South
 Wahlers & Frerichs (John H. Wahlers & Frederick Frerichs) 27 Day
 Walbel & Rutherford (Francis Walbel & Frederick W. C. Rutherford) 24 William
 Walte & Curtis (Robert N. Walte & George M. Curtis) 133 Nassau
 Wakeman John P. & Co. (Abel S. Sturtevant) 15 Warren
 Wakeman & Lattig (Abram Wakeman & John J. Lattig) 59 Fulton
 Wakeman, Gookin & Dickinson (William W. & William W. Wakeman jr., Warren D. Gookin & John B. & Platt K. Dickinson) 37 B'way
 Walbridge Heman D. & Co. (Hiram Walbridge) 12 Bridge
 Walden, Willard & McIlvaine (Thomas & Charles C. Walden, Charles F. Willard & Edward R. McIlvaine) 17 Broad
 Waldeyer & Brother (Joseph & Edward Waldeyer) 476 Second av.

Waldheimer & Zenn (Abraham H. Waldheimer & Max Zenn) 10 John
 Waldherr & Hornecker (Francis Waldherr & William Hornecker) 44 Nassau
 Waldron Henry & Co. (Isaac Waldron & John McLoughlin) 82 Burling sl.
 Walduck & Son (Robert M. & David M. Walduck) 95 & 800 Sixth av.
 Wales & Crocker (Joseph H. Wales & Dewey Crocker) 87 Wall
 Wales, Wetmore & Co. (Joseph Wales & Peter S. & James S. Wetmore) 113 Maiden la.
 Walgrove G. W. & M. (George W. & Mackay) 83 Nassau
 Walker David & Brother (Charles D. Walker) 4 Park pl.
 Walker Francis T. & Brother (Joseph Walker jr.) 49 William
 Walker E. & Sons (Edward & Joseph E. & James E. Walker) 114 Fulton
 Walker J. & D. (John & Daniel) 1 Clinton Hall
 Walker J. & G. H. (Job & George H.) 182 Centre
 Walker & Bulkley (Evan T. Walker & Edmund W. Bulkley) 78 Cliff
 Walker & Penman (William C. Walker & Marlon Penman) 81 Leonard & 186 Church
 Wall & Clifford (dissolved) 98 Oliver
 Wall & Pinkney (William H. Wall & William Pinkney) 9 S. William
 Wall's William, Sons (Charles & William jr. & Michael W. Wall & Samuel W. Truslow) 220 Front
 Wallace William H. (special partner, William H. Webb, \$25,000; terminates 1st May, 1867) 10 Albany & 181 Wash'n
 Wallace F. B. & Co. (Francis B. Wallace & John F. Phillips) 37 Exchange pl.
 Wallace G. H. & J. (George H. & John) 60 Marlon
 Wallace & Browne (John M. Wallace & William C. Browne) 76 Pearl
 Wallace & Sickels (Henry Wallace & Jesse S. Sickels) 8 Essex mkt
 Wallace & Wheeler (Frank M. Wallace & Richard Wheeler) 123 E. 86th
 Wallace & Wickes (James P. Wallace & William W. Wickes) 83 Front
 Wallace Brothers & Co. (William S. & Percy H. Wallace & John P. G. Tomlinson) 82 Broad
 Wallace, Fitch & Co. (David S. Wallace, George R. Fitch & Henry C. Johnston) 46 Murray
 Wallach A. & Co. (Adolph & Antony Wallach) 11 Maiden la. & 72 Spring
 Wallach's H. Sons (Philip & Samson & Henry & Isaac Wallach) 30 Warren
 Wallack & Johnson (Joseph Wallack & John J. Johnson) 100 & 104 Vesey
 Wallenstein Brothers & Lichtenberg (Solomon & Samuel M. Wallenstein & Isaac Lichtenberg) 70 First av.
 Waller S. M. & Co. (Samuel M. Waller, Theodore Emery, Henry Ivey & George G. Wells) 102 Chambers
 Wallerstein & Kunst (David Wallerstein & David Kunst) 42 Vesey
 Walsh Mary & Eliza, 115 A. B
 Walsh Peter H. & Co. (no Co.) 175 South
 Walsh S. & M. (Susan & Margaret) 541 B'way
 Walsh & Carver (Louis Walsh & Benjamin Carver) 20 South
 Walsh & Gill (dissolved) 15 A. D
 Walsh & O'Brien (John J. Walsh & David O'Brien) 117 W. Wash. mkt
 Walsh & Tierney (Winifred A. Walsh & Bridget Tierney) 659 B'way
 Walsh, Coulter & Co. (Alexander R. Walsh, Samuel Coulter & Andrew Wilson) 211 Pearl
 Walshsaussol & Leroy (Timothy L. Walshsaussol & Louis Leroy) 918 B'way
 Walter Philip & Ober (dissolved) 118 Leonard
 Walter & Co. (Stephen Walter, no Co.) 99 Willett
 Walter & Aston (James C. Walter & Frederick S. Aston) Franklin & Elm
 Walter & Carbutt (dissolved) 72 Beaver
 Walter E. & S. (Elizabeth & Sarah) r 893 Grand
 Walther & Co. (Adolph Walther & Edward R. Baumann) 81 Maiden la.
 Walton & Fisher (Isaac M. Walton & George H. Fisher) 63 Pearl
 Walton, Shearman & Redfield (J. F. Walton, Thos. G. Shearman & Amasa A. Redfield) 41 Park row

Wannemacher H. & F. (Henry & Frederick) 284 E. Houston
 Wannemacher & Maxfield (Charles Wannemacher & Joseph Maxfield) 87 Cedar
 Warburg Edward & Co. (Alfred Schlesinger & Julius Goetz) 24 Park pl.
 Ward James E. & Co. (Samuel C. Shepherd & Henry P. Booth) 116 Wall
 Ward Willet C. & Co. (Levi Pawling) 99 Front
 Ward E. & O. (Elizur & Orrin) 207 Wash'a & 84 Vesey
 Ward J. & Co. (John & George B. Ward) 457 B'way & 211 Centre
 Ward M., Close & Co. (Montagne Ward, Charles H. Close, John P. Southerland & James M. Parker) 128 William
 Ward & Co. (John & Henry H. & William G. & Charles H. Ward) 54 Wall
 Ward & Co. (Robert M. Ward & James Holmes) 128 Maiden la.
 Ward & Gove (Robert M. Ward & Walter S. Gove) 118 Wall
 Ward & Holman (Frederick A. Ward & Perry Holman) 115 Elm
 Ward & Powers (Thomas Ward & Walter Powers) 61 Franklin
 Ward, Campbell & Co. (George C. Ward, Alexander Campbell, Thomas C. Barling & Henry G. Chapman) 56 Wall & 59 Pine
 Ward, Dickson & Co. (refused) 296 B'way
 Ward, Hallahan & Co. (Henry Ward, Patrick J. Hallahan & James Cavanagh) 5 Leroy pl.
 Ward, Stewart & O'Hara (Johnson Ward, Charles Stewart & Anthony O'Hara) 1 Tompkins
 Wardell & Morris (Richard Wardell & Charles H. Morris) 184 Duane
 Ware William & Co. (closed, no inf.) 6 S. William
 Ware E. R. & Co. (Knoch E. Ware & Joseph S. Pike) 26 1/2 B'way
 Waring Edmund & Son (William E. Waring) 20 Chrystie
 Waring B. T. & Co. (Benjamin T. Waring, no Co.) 60 Cath. mkt
 Waring & Co. (George D. Waring, Co. refused) 85 Dey
 Waring, Baldwin & Co. (William C. Waring, Hall F. Baldwin & Ethan Flagg) 41 B'way
 Warn H. & A. (Hezekiah & Abraham) 349 W. Wash. mkt
 Warner T. F. & Co. (Thomas F. Warner & John G. Granbery) 23 Wall
 Warner Brothers (dissolved) 201 Third av.
 Warner & Goodman (Joseph Warner & Henry Goodman) 54 Reade
 Warner & Loop (Hiram W. Warner & John P. Loop) 42 Park pl. & 87 Barclay
 Warner, Fraser & Co. (Alexander & James H. Warner & John W. Fraser) 104 Barclay
 Warner, Miskey & Merrill (Redwood F. Warner, William F. Miskey & William O. B. Merrill) 579 B'way
 Warnken H. & F. (Henry & Fredrick) 496 Sixth av. & 87 W. 19th
 Warnock & Co. (Robert & Joseph Warnock) 519 B'way
 Warren Chemical & Mannf. Co. (H. M. Warren, Pres. Capital, \$60,000; Par, \$1,000) 112 John
 Warren John & Son (James K. Warren) 65 Wall
 Warren Roofing Co. (H. M. Warren, Pres. Capital, \$12,000; Par, \$500) 112 John
 Warren D. T. & Co. (Dorman T. Warren & Amedee Spadone) 4 Maiden la.
 Warren Brothers (Peter & Henry & Thomas Warren) 46 Bayard & 207 Grand
 Warren, Mix & Co. (James & Joseph C. & James R. Warren & Elihu L. Mix) 63 Front
 Warrin & Bryan (George Warrin & Herbert Bryan) 12 N. William
 Warring R. & Pederson (Rudolph Warring & Martin Pederson) 86 Walker
 Wassell & Brown (Henry Wassell & Alexander Brown) 175 William
 Washburn U. & Co. (Underhill & George H. Washburn) 72 Trinity pl.
 Washburn & Ranlett (John S. Washburn & David D. Ranlett) 182 Nassau
 Washburn, Kuck & Russell (Jacob C. Washburn, Julius H. & Gustavus F. Kuck & William H. Russell) 56 Maiden la.

Washburne Brothers (Willet L. & Sylvester Washburne) 708 B'way
 Washington Ice Co. (James Vanetten, Pres.: David D. Decker, Treas.; J. H. Vanetten, Sec. Capital \$80,000; Par, \$100) ft Christopher
 Washington & Culver (Allan C. Washington & Andrew E. Culver) 80 Pine
 Wasservogel B. & Lennert (moved, no inf.) 205 Division
 Waste & Salsbury (Ell P. Waste & George H. Salsbury) 438 G'wich
 Waterbury Clock Co. (A. W. Welton, Pres.; E. A. Lum, Sec. Capital, \$60,000; Par, \$25) 4 Cortlandt
 Waterbury Hook & Eye Co. (E. Turner, Pres.; E. L. Clark, Sec.; Capital, \$55,000; Par, \$25) 64 Duane
 Waterbury Lawrence & Co. (William Marshall) 258 Front
 Waterbury & Shaw (dissolved) 54 Walker
 Waterbury, Shaw & Co. (Stephen W. Waterbury, Richard M. Shaw & John S. Smith) 54 Walker
 Waterhouse E. & Co. (Rufus Waterhouse & Mary & Sarah M. Midgley) 34 Warren & 18 Duane
 Waterman Julius & Joseph Mayer. 875 B'way
 Waterman & Foster (Charles H. Waterman & Josiah Foster jr.) 195 G'wich
 Waters & Son (Charles J. B. & John W. Waters) 90 Fulton
 Waters & Cushman (dissolved) 5 Wall
 Waters & Thorp (Josiah C. Waters & Henry B. Thorp) 14 John
 Watkins J. Y. & Son (James Y. & James Y. Watkins jr.) 16 Catharine
 Watrous & Burke (George L. Watrous & Charles Burke) 46 Walker
 Watson Jesse & Co. (Rachel & Mary A. Watson) 23 Brevoort pl.
 Watson William & Co. (no Co.) 81 Park pl.
 Watson & Crary (Ethan L. Watson & George D. Crary:—special partner, James C. Gultek, \$10,000; terminates 4th Feb., 1869) 171 Christopher & 218 Pearl
 Watson & Nash (Thomas A. Watson & Frank P. Nash) 43 Wall
 Watson & O'Hara (William Watson & John O'Hara) 508 Tenth av.
 Watson & Pettinger (James H. Watson & James H. Pettinger) 54 Pine
 Watson & West (Charles Watson & John West) 127 Third av.
 Watson, Armstrong & Co. (foreign, Edward Armstrong, agent) 106 Chambers
 Watt & Sherman (William Watt & John T. Sherman) 245 B'way
 Wattles & Gordon (Rufus Wattles & Alexander S. Gordon) 15 Beaver
 Watts William & Co. (dissolved) 27 Old slip & 7 Franklin mkt
 Watts L. H. & W. H. (Lewis H. & William H.) 86 Av. D
 Watts, Crane & Co. (David Watts & Isaac A. Crane, no Co.) 48 Broad
 Watts, Parker & Co. (Samuel F. & Charles H. Watts & Forrest H. Parker) 27 Old slip & 7 Franklin mkt
 Waydell & Co. (John H. & Frederick & William A. Waydell) 28 Old sl., 77 Front, 181 Monroe & 36 Dover
 Wayne E. & A. (Edwin & Alfred) 288 Greene
 Weathered & Cherevoy (Thomas W. Weathered & Edmund B. Cherevoy) 117 Prince
 Weaver & McArdle (dissolved) 852 Wash. mkt
 Weaver & Sturry (James E. Weaver & George E. Sturry) 16 Platt
 Weaver, Richardson & Co. (Philip G. Weaver, William Richardson, William M. Woodhull & Eben S. Vantassel) 66 Reade
 Webb James A. & Co. (Jeremiah Baker) 165 Pearl & 229 West
 Webb Moore (Benjamin W. Dunning) 83 Wall
 Webb & Ellis (Thomas Webb & John H. Ellis) 406 Fourth av.
 Webb & Helton (James Webb & James Helton) 338 W. 18th
 Webb & Young (Willet Webb & James Young) 620 Fifth
 Webb, Edsall & Co. (Henry C. Webb, Henry Edsall & Adolph Steengraef) 53 West & 253 South

- Weber F. W. & Zacharias (Frederick W.) First av. c E. 45th
 Weber & Sweblens (John A. Weber & George Sweblens) 178 Wooster
 Weber & Volz (Joseph Weber & Frederick Volz) 194 Rivington
 Webster Henry L. & Co. (foreign, Stephen M. Knowles, agent) 20 Maiden la.
 Webster Thomas A. R. & Co. (Joseph M. R. Webster) 36 South
 Webster & Craig (Sidney Webster & James B. Craig) 29 Nassau
 Webster & Dupree (Elizur G. Webster & William Dupree) 447 Broome
 Wedemeyer & Otto (Ferdinand Wedemeyer & Charles H. Otto) 163 Prince & 263 William
 Weed Sewing Machine Co. (G. Dudley, Pres.; C. J. Camp, Sec. Capital, \$200,000) 506 B'way
 Weed & Co. (William H. Weed & Charles H. Waterbury) 188 Pearl
 Weed & Bodman (John Weed & James M. Bodman) 29 Murray
 Weed & Kelsey (David A. Weed & Ebenezer L. Kelsey) 9 Warren
 Weed & McMullen (Ebenezer S. Weed & David McMullen) 22 Ferry
 Weed, Becker & Co. (William H. Weed, Storm A. Becker & Hiram E. St. John) 11 Gold
 Weed, Patterson & Co. (William H. Weed & Thomas & John Patterson) 114 Columbia
 Weed, Baiker & McDonald (Henry M. Weed, Gershon Baiker & John McDonald) 7 Bowling gr. & Castle Garden
 Weeden G. H. & Co. (George H. Weeden & James E. Warring) 125 Pearl & 78 Beaver
 Weekes & Higbie (Vanderwater Weekes & William Higbie) 55 Chambers
 Weeks Samuel & Son (Samuel Weeks jr.) 49 Mott
 Weeks F. S. & Co. (Fielder S. & George S. Weeks) 100 Liberty
 Weeks J. E. & Co. (James E. Weeks & Aaron Carpenter) 804 First av.
 Weeks & Co. (Edward A. Weeks & James W. Underhill) 58 Wall
 Weeks & Freeman (Forster J. Weeks & Cyrus M. Freeman) 115 Broad
 Weeks, Douglass & Co. (Charles L. Weeks, Robert J. Douglass & Benjamin Parr) 113 Broad
 Weeks, Deforest & Forster (John A. Weeks, Henry G. Deforest & George H. Forster) 58 Wall
 Wehle G. & Eisner (Gottlieb Wehle & Max Eisner) 18 Jacob
 Wehner & Georgi (William Wehner & Adolph Georgi) 438 Ninth av.
 Weigley & Dewart (Oliver Weigley & Reuben Dewart) 318 G'wich
 Well J. & Brothers (Jacob & Marcus & Moses & Leopold & Solomon Well) 310 Pearl
 Well Brothers & Co. (Leon & Alphonse Well & Edward Tordens) 34 Platt & r 41 Centre
 Well & Co. (Julius Beer & Joseph Aron, *California*, & Solomon Haas, N. Y.) 5 Platt
 Well & Braunsdorf (Henry Well & Julius E. Braunsdorf) 125 Rivington
 Well & Rapp (Henry Well & Solomon Rapp) 73 Gold, 67 First av. & 234 E. 19th
 Weirich M. & Brother (Matthias & Jacob Weirich) 140 E. 4th
 Weise Henry & Co. (Charles Schroeder) 45 West
 Weisker Brothers (Charles & Bernhard Weisker) 82 Walker & E. 90th c Fourth av.
 Weisker & Co. (Charles & Bernhard Weisker) 82 Walker
 Weiss A. & L. (Aaron & Lippman) 223 South
 Weiss & Fleischmann (Joseph Weiss & John K. Fleischmann) 423 Sixth av.
 Weiss & Lozier (dissolved) r 256 W. 27th
 Weizel & Weidmeyer (Paul K. Weizel & John W. Weidmeyer) 87 Gold
 Welch L. H. & D. Burke (Lucretia H. Welch & Della Burke) 353 Canal
 Weldon R. & T. (Robert & Thomas) 61 Chambers
 Wellbrock J. H. & H. (Jurgen H. & Henry) 63 Vesey
 Weller J. & Co. (Julius Weller, no Co.) 767 B'way
 Weller J. H. & Co. (James H. Weller & Thomas R. Miller) 125 Grand
 Weller & Hudson (William H. Weller & John R. Hudson) 809 B'way
 Welling Charles H. & Co. (Charles B. Lothrop) 138 Duane
 Welling & Drury (Peter Welling & Moses Drury) 14 Chambers
 Welling & Hughes (Charles N. Welling & John H. Hughes) 432 E. Houston
 Wellington & Cox (Isaac B. Wellington & William Cox, *Bklyn., N. Y.*—special partners, Alexander Seignette & Paul L'Eveque fils, *La Rochelle, France*, each \$25,000; terminates 28th Feb. 1866) 74 Broad
 Wells Nelson & Co. (Samuel H. Wood) 81 Dey
 Wells Robert & Co. (no Co.) 82 Wall
 Wells F. C. & Co. (Frederick C. Wells & George Sole) 115 Franklin
 Wells T. F. & Co. (Thomas F. Wells & James L. Harway) 1185 B'way
 Wells & Christie (dissolved) 111 Liberty & 35 Cortlandt
 Wells & Phelps (Roger D. Wells & Charles O. Phelps) 161 B'way
 Wells & Prichard (John Wells & Joseph Prichard) 31 Wash. mkt
 Wells & Walber (Charles Wells & James Walber) 429 B'way
 Wells, Bontecou & Co. (Helmus M. Wells, Francis Bontecou & William S. Baker) 47 South & 844 West
 Wells, Butterfield & Co. (Henry Wells & John Butterfield, Co. refused) 124 & 618 B'way & 61 Hudson
 Wells, Fargo & Co. N. Y. & Cal. Express & Banking Co. (D. N. Barney, Pres.; C. F. Latham, Treas. Capital, \$2,000,000; Par. \$100) 84 B'way
 Welpy & Isaacs (John R. Welpy, only) 3 Whitehall
 Welton A. W. & Porters (Arad W. Welton & Nathan T. & Thomas & Samuel M. Porter) 120 Chambers & 50 Warren
 Wemple A. A. & Redfield (dissolved) 123 Broad
 Wennberg & Burns (Conrad W. Wennberg & John Burns) 359 B'way
 Wenning & Brother (Bernard G. & John B. H. Wenning) 169 E. 47th & E. 53d c First av.
 Wenning & Sluter (Anthony Wenning & Augustus Sluter) 750 Second av.
 Wentworth & Sons (John & Joseph W. & Mitchell E. Wentworth) 149 Chatham & 101 & 109 Bowery
 Wenzel & Brother (Theodore & Charles Wenzel) 129 Attorney
 Werle Cornelius & Co. (no Co.) 171 Suffolk
 Werner C. & S. (Charles & Solomon) 57 Murray
 Werner & Deichmann (Henry Werner & Philip Diechmann) 166 Essex
 Werner & Forester (Leopold J. Werner & James Forester) 365 B'way
 Werner & Huber (George Werner & Joseph Huber) 30 Frankfurt
 Wernert N. & Co. (Nicholas Wernert, no Co.) 51 Wash. mkt
 Wesslau C. & J. (Charles & Julius) 126 Columbia
 Wesson E. & Co. (Edward & David & Elijah B. Wesson) 12 Cortlandt
 West Frederick R. & Brother (William H. West) 99 Wall
 West B. C. & Co. (Benjamin C. West, no Co.) 368 Wash'n
 West J. D. & Co. (Joseph D. & Isaac F. West) 179 B'way
 West J. I. & J. O. (Joseph I. & James O.—special partner, John G. Henderson, *Castleton, S. I.*, \$40,000; terminates 1st Dec. 1864) 97 Chambers & 152 W. 29th
 West & Caldwell (Charles B. Caldwell, only) 53 B'way
 West & Morrell (dissolved) 6 W. 4th
 West & Ritter (John S. West & Casper H. Ritter) 144 Chambers
 West, Titus & Co. (Thomas H. West & Andrew R. jr. & James L. Titus) 241 W. Wash. mkt
 Westcott C. S. & Co. (Charles S. Westcott & George Russell) 79 John
 Westcott & Ferguson (William B. Westcott & William B. Ferguson) 242 1/2 South
 Westerberg, Jefferson & Co. (John J. Jefferson & George Mallion, only) 79 White & 260 W. 32d
 Westerfield John & Son (James W. Westerfield) 738 B'way
 Westermann B. & Co. (Bernhard Westermann & Augustus Buchner) 440 B'way

Westervelt A. B. & W. H. (Adrian B. & William H.)—special partner, Thomas Stalker, *Florance, Italy*, \$20,000; terminates 1st Nov. 1867) 93 Pearl & 53 Stone

Westervelt J. & Many (Jacob Westervelt & Samuel H. Many) 61 Pearl

Westervelt J. & Son (James & John N. Westervelt) 32 Old sl.

Westfall J. & D. (John & Dederick) 194 South

Westheim M. & Co. (Theresa Westheim & Max Landmann) 177 Pearl

Westlake B. & G. (Benjamin & George) 141 Water

Westlake & Byrne (dissolved) 66 Fulton

Westlake, Lyon & Co. (Isaac C. Westlake, James D. Lyon & Smith D. Gilman) 5 W. Wash. mkt

Weston & Covell (Milton L. Weston & James H. Covell) 104 W. 20th & 293 Seventh av.

Weston & Gray (Richard W. Weston & Horace Gray) 64 South

Weston, Debiller & Co. (Edward & George S. Weston & Frederick Debiller) 24 Exchange pl.

Weston, Benjamin & Rogers (William Weston, Park Benjamin & Jesse B. Rogers) 131 Fulton

Weston, Covell & Schlichting (Milton L. Weston, James H. Covell & Edward Schlichting) 131 Grand & 293 Seventh av.

Westray, Gibbs & Hardcastle (Fletcher Westray, Alfred H. Gibbs & Thomas H. Hardcastle) 1 William

Wetherald & Young (James Wetherald & John & James E. Young) 37 Murray

Wetherbee, Watson & Co. (William Wetherbee, Gavin H. Watson & John W. Nunn)—special partner, Ossian D. Ashley; \$50,000; terminates 1st July, 1867) 52 Exchange pl.

Wethered & Tiffany (James S. Wethered & William H. Tiffany) 32 Pine

Wetmore & Co. (Apollos R. & George C. & David Wetmore) 81 Vesey

Wetmore & Bowne (William C. Wetmore & Richard H. Bowne) 9 Pine

Wetmore & Brother (William H. & Elias S. Wetmore) 445 Broome

Wetmore & Kirkland (Abram B. Wetmore & Henry B. Kirkland) 88 Warren

Wetmore & Rockwell (Ann E. Wetmore & Lorena Rockwell) 47 Carmine

Wetmore, Cryder & Co. (William S. Wetmore, William W. Cryder & Edward L. Hedden) 73 South

Wetmore, Dearborn & Co. (George W. Wetmore, George H. Dearborn & Elam W. Newell) 406 B'way

Weyand J. & Wies (Joseph Weyand & Charles Wies) 26 Spruce

Weyhausen W. & Co. (William Weyhausen & Philip Freytag) 83 Murray

Wheatley R. M. & E. M. (Rebecca M. & Emma M.) 461 Sixth av.

Whedon C. A. & Co. (Charles A. Whedon & Stephen M. Crane) 30 Front

Wheeler Ezra & Co. (Thomas Roundey jr. & Augustus Ireland) 39 Front

Wheeler B. C. & Co. (Bethuel C. Wheeler & Horace Ingersoll) 403 West

Wheeler E. S. & Co. (Elonzo S. & John E. Wheeler) 83 Chambers

Wheeler L. F. & G. H. (Lucian F. & George H.) 112 Cherry

Wheeler T. M. & Co. (Thomas M. Wheeler & Christopher R. Robert jr.) 104 Front

Wheeler & Co. (in liquidation) 78 Duane

Wheeler & Armstrong (Thomas M. Wheeler & William N. Armstrong) 54 Wall

Wheeler & Lawton (Billings Wheeler & Abner B. Lawton) 180 South

Wheeler & Merritt (Ward Wheeler & Caleb S. Merritt) 252 Front

Wheeler & Wilson Manuf. Co. (Nathaniel Wheeler, Pres.; W. H. Perry, Sec. Capital, \$400,000; Par, \$25) 625 B'way

Wheelwright G. & Co. (refused) 113 Wall

Wheen Thomas & Son (Thomas E. Wheen) 151 First av.

Whelan Brothers (Francis & John Whelan) 497 Pearl

Whimster W. H. & Co. (dissolved) 159 Front

Whipple & Gitchell (Jonathan F. Whipple, N. Y., & Delos W. Gitchell, *Mattawan, N. Y.*—special partner, John C. Henderson, *Castleton, N. Y.*, \$40,000; terminates 1st May, 1869) 63 B'way

Whitall, Tatum & Co. (John M. & James Whitall, Edward Tatum & Henry Lawrence) 96 Beekman

Whitcomb M. Prentice & Brothers (Moses P. & Thomas J. & Frederick N. Whitcomb) 47 B'way

White Charles & Co. (George W. & Charles C. White) ft. W. 40th

White George E. & Co. (John E. May) 55 Cliff

White George W. & Co. (George W. White jr.) 65 Warren

White James F. & Co. (Bryce Gray & Theodore Timpson) 29 Murray & 33 Warren

White Mountain Silver & Lead Mining Co. (Freeman Dodd, Pres.; William L. Haslins, Sec. Capital, \$600,000; Par, \$5) 42 Cedar

White Soapstone Co. (David Smith, Pres.; Charles Hopkins, Sec. Capital, \$100,000; Par, \$5) 24 Liberty

White William W. & Son (Edward P. White) 184 Bowery

White M. M. & Co. (Moses M. & Amos C. White) ft. W. 38d

White T. & S. C. (Thomas & Samuel C.) 15 Burling sl.

White W. A. & A. M. (William A. & Alexander M.) 63 B'way

White & Co. (refused) 157 Sullivan

White & Brewster (William White & William Brewster) 253 South

White & Davies (Thomas H. White & Edward Davies) 170 W. B'way

White & Douglas (James S. White & George B. Douglas) 76 Broad

White & Frazer (William White & John Frazer) 3 Oliver sl.

White & Graves (Cromwell T. White & Thomas M. Graves) 7 Worth

White & Heath (Giles White & William C. Heath) 84 Reade

White & Holmes (col'd) (William I. White & Alonzo D. Holmes) 14 Thompson

White & Kennedy (James White & William Kennedy) 58 Oliver

White & Loughran (James M. White & Michael Loughran) 61 Fulton

White & Lunt (John White jr. & Edmund S. Lunt)—special partner, Micajah Lunt, *Newburyport, Mass.*, \$20,000; terminates 31st Dec. 1865) 40 Walker

White & Neal (Albert H. White & Dennis K. Neal) 2 Cortlandt

White, Morris & Co. (Leonard D. & Frederick White & Charles O. Morris) 29 Wall

White, Sheffield & Co. (Norman & Charles T. White, Joseph B. Sheffield & Jacob Castor Brantigan) 63 Beekman

White, Whitman & Co. (George W. White, Edwin A. Whitman & Charles B. Overton) 235 B'way

White's Ell, Sons (James L. & John J. White) 163 Water

Whitehouse & Co. (Thomas H. Whitehouse & Richard Towers) 22 Cortlandt

Whitehouse, Morison & Co. (Edward Whitehouse & Hector Morison, no Co.) 29 William

Whitelaw C. & H. E. (Christiana & Hannah E.) 273 Hudson

Whiteman James R. & Co. (refused) 61 Liberty

Whitfield J. & C. (James M. & Charles H.) 263 Water

Whiting F. A. & Co. (Frederick A. Whiting, N. Y., & Edgar Peckham, *New London*) 104 Water

Whiting W. L. & Co. (William L. Whiting, no Co.) 47 Dey

Whiting & Co. (Francis H. N. Whiting & George G. Plyer) 231 W. 31st

Whiting & Clark (Winslow L. Whiting jr. *Newark, N. J.* & George E. Clark, N. Y.—special partner, Davis I. Whiting, \$20,000; terminates 1st Jan. 1867) 43 Cortlandt

Whitlock Augustus & Co. (William S. Whitlock) 57 South & 117 Wall

Whitlock & Anderson (Thomas Whitlock & William G. Anderson)—special partner, Henry J. Hull, \$10,000; terminates 2d Feb. 1866) 332 B'way

Whitlock & Berrian (Andrew Whitlock & Augustus Berrian) 343 Cherry & Front c Gouverneur
 Whitmarsh D. & Co. (David & Henry C. Whitmarsh) 104 Reade
 Whitmore & Co. (Henry Whitmore & Charles E. Curtiss) 47 South
 Whitmore & Waddell (George W. Whitmore & Robert J. Waddell) 177 William
 Whitney J. F. & Co. (James F. & Edward Whitney) 2 B'way & 58 Wash'n
 Whitney & Hatheway (Henry M. Whitney & Ebenezer Hatheway) 52 South
 Whitney & Muren (Melvin S. Whitney & George M. Muren) 25 Broad
 Whitney H. E. & Kenway (Henry E. Whitney & Peter Kenway) 114 South
 Whitney & Paradise (Edward T. Whitney & Andrew W. Paradise) 585 B'way
 Whitney & Rice (Felix G. Whitney & Eliakim Rice) 180 B'way
 Whitney & Sweet (George F. Whitney & Abraham M. Sweet) 4 Fulton
 Whitson Israel Y. & Sons (Asa & George Whitson) 141 E. 24th
 Whitson & Sons (Charles & George W. & John H. Whitson) 215 E. 24th
 Whittam & Lawrence (Henry E. Whittam & Israel C. Lawrence) 395 Pearl
 Whittelsey & Sherwood (Elisha Whittelsey & Frederick Sherwood) 21 South
 Whittemore H. & R. B. & Co. (Horace & Robert B. Whittemore, no Co.) 98 Liberty
 Whittemore Brothers (Thomas W. & Charles Whittemore) 579 B'way & 124 Mercer
 Whittemore & Hazell (Charles R. Whittemore, Reginald T. Hazell & Emmanuel N. Carvalho) 62 Liberty
 Whittemore, Dyer & Post (Edward A. Whittemore, Henry L. Dyer & William Post jr.) 39 Park pl.
 Whitwell, Bruce & Pope (Samuel W. Whitwell, William W. Bruce & H. L. Pope) 11 Whitehall
 Wiarda & Shilton (John Wiarda & Daniel Shilton) 210 E. 23d
 Wichman H. & B. (Henry & Bernhard) 10 Howard
 Wickepe Copper Co. (J. W. Johnson, Pres.; J. Sneden, Sec. Capital, \$500,000; Par, \$5) 12 Pine
 Wicks, Smith & Co. (George A. Wicks, Charles S. Smith, Charles Warner & Albert Chesebro jr.) 81 Franklin
 Widmann & Brother (Frederick & Christian H. Widmann) 308 Eighth av.
 Wiegel & Carey (Lawrence Wiegel & George Carey) 86 W. 24th
 Wiener & Bertschy (George Wiener & Samuel Bertschy) 56 Reade & 206 Eighth av.
 Wierichs H. & Co. (Henry Wierichs & Anton Jung) 122 Cedar
 Wierss & Derkheim (William A. F. Wierss & Franz Derkheim) 57 Exchange pl.
 Wigand F. & Co. (Francis Wigand & Joseph Movius) 88 Spruce
 Wiggins James & Son (William J. Wiggins) 80 Warren
 Wigham & Underhill (Thomas M. Wigham & William Underhill) 83 Pine
 Wight Amherst & Son (Amherst Wight jr.) 229 B'way
 Wight J. & Son (Franklin Wight, only) 282 South
 Wight & Cornell (Edwin M. Wight & Frederick F. Cornell) 130 Nassau
 Wight & Prentice (Rexin A. Wight & William P. Prentice) 11 Wall
 Wight & Rosa (Andrew J. Wight & Isaac A. Rosa) 654 B'way
 Wight & Stymets (Alexander Wight & Stephen Stymets) 100 Thompson
 Wightman S. K. & F. B. (Stillman K. & Frederick B.) 195 B'way
 Wilbur & Hastings (Edward R. Wilbur & William M. Hastings) 44 Fulton
 Wilcox Harvey R. (special partner, Lyman R. Lyon, *Lyon's Falls, N. Y.*, \$30,000; terminates 16th May, 1866) 23 William
 Wilcox William J. & Co. (Samuel E. Hiscox) 66 Broad & 417 Wash'n

Wilcox J. & Co. (Jedediah Wilcox, Pres.; Eli Meriam, Treas. Capital, \$200,000; Par, \$100) 84 Chambers
 Wilcox, Rogers & Graves (James Wilcox, H. L. Rogers & Jesse A. Graves) 530 B'way
 Wildberger C. & Co. (Christian Wildberger, no Co.) 24 Wash. mkt
 Wilde James jr. & Co. (John S. & Joseph Wilde) 55 White
 Wilde's Samuel, Sons (Joseph & Samuel Wilde jr.) 11 Dutch
 Wilder B. G. & Co. (Benjamin G. Wilder & Luke Harrington) 100 Maiden la.
 Wildes & Deleree (Thomas Wildes & George A. Deleree) 260 Water
 Wildman & Co. (Alexander Wildman, Co, refused) 153 B'way
 Wiley Brothers (Theodore W. & Thomas B. Wiley) 44 Pine
 Wiley & Myer (Robert M. Wiley & Abraham Myer) 292 Eighth av.
 Wilgus J. H. & Co. (refused) 207 B'way & 9 Coenties st.
 Wilkens William & Co. (Herman H. Graue) 217 Pearl & 35 Abattoir pl.
 Wilkeson Samuel & Co. (William H. Ritter) 181 Water & 125 W. 32d
 Wilkie & Co. (James jr. & William H. Wilkie) 169 Reade
 Wilkin John & Co. (John Sheehan) 153 Norfolk
 Wilkins & Saunders (William H. Wilkins & William H. Saunders) 159 E. 24th
 Willard & Co. (John W. & Samuel H. Willard) 522 B'way
 Willard & Smith (Caleb C. Willard & Henry M. Smith) 129 Chambers
 Willard, Tremaine & Co. (William Willard, William B. Tremaine & Theodore E. Currier) 176 Wash'n
 Willets E. & J. & Co. (Edmund & Joseph Willets & Solomon S. Jackson) 44 Barclay
 Willets & Co. (Samuel & Robert R. & Daniel T. & John T. & Edward B. Willets) 803 Pearl
 Williams George P. & Co. (no Co.) 25 Park row
 Williams William & Co. (William H. Pillow) 69 Wall
 Williams E. & Co. (Edward & Bennett Williams) 429 B'way
 Williams E. D. & Co. (dissolved) ft W. 51st
 Williams P. H. & W. (Philip H. & William) 46 Walker
 Williams R. W. & Son (Richard W. & Charles H. Williams) 420 Broome
 Williams T. C. & Co. (Theodore C. & Orlando S. Williams jr.) 4 E. B'way
 Williams Brothers (David & Sidney Williams) 5 Beekman
 Williams & Co. (Aaron W. C. Williams & James P. Brainerd) 469 B'way
 Williams & Co. (Charles M. Williams & William H. Craige) 69 Catharine
 Williams & Asbury (John Williams & Philip R. Asbury) W. 40th n. Eleventh av.
 Williams & Brewster (Isaac P. Williams & James D. Brewster) 111 Wall
 Williams & Considine (John H. Williams & Dennis Considine) 258 Madison
 Williams & Gulon (John S. Williams & William H. & Stephen B. Gulon) 71 Wall, 83 South, 40 Fulton & 29 B'way
 Williams & Hoag (William Williams & Francis M. Hoag) 14 Warren
 Williams & Longley (Benjamin F. Williams & Elisha C. Longley) 340 Hudson
 Williams & Mitchell (Charles P. Williams & Edwin W. Mitchell) 12 Wall
 Williams & Morrison (John L. Williams & John H. Morrison) opp. 203 West
 Williams & Page (James Williams & Charles H. Page) 631 Eighth av.
 Williams & Scofield (Robert L. Williams & Charles N. Scofield) Seventh av. c W. 37th
 Williams & Whittlesey (Aras G. Williams & Granville Whittlesey) 372 B'way
 Williams, Bee & Co. (John Williams, George W. Bee & William Blanchard) 25 William
 Williams, Crosby & Co. (Edgar & Roswell C. Williams & Henry F. Crosby) 279 Wash'n
 Williamson James & Co. (Seth Wilks & Robert Robertson) 76 Wall

Williamson, Griffith & Co. (David A. Williamson & Charles T. Griffith, no Co.) 90 Wall & 270 West
 Willis Charles E. & Co. (Horace Hotchkiss) 27 Nassau
 Willis B. H. & Co. (Benjamin H. Willis & Henry N. Bennett) 82 Nassau
 Willis & Booth (John T. Willis & Frederick V. Booth) 88 Pine
 Willis & Brinkerhoff (John H. Willis & Albert Brinkerhoff) 111 B'way
 Willis & Hollister (Nathaniel P. Willis & Edwin P. Hollister) 107 Fulton
 Willis & Smith (William J. Willis & William S. Smith) 100 Cliff
 Williston, Knight & Co. (Samuel Williston, Horatio G. Knight & Seth Warner) 84 Chambers
 Willmer & Rogers (Charles K. Willmer & Longdon M. Rogers) 47 Nassau
 Willock & Little (moved, no Inf) 279 Bleecker
 Wills & Taylor (William Wills & Anson B. Taylor) 49 Greene
 Wills & Vanhouten (Daniel J. Wills & George Vanhouten) 409 Eighth av.
 Willson & Watrous (John W. Willson & Charles Watrous) First av. c E. 39th
 Wilmerding, Hognet & Co. (Henry A. & Henry A. Wilmerding Jr., Henry L. & Anthony & Robert J. Hognet, Charles Vennier & George C. Eyland) 112 Duane
 Wilmerdings & Mount (George G. & Charles H. & John C. & Thomas A. Wilmerding & William E. Mount) 140 Duane
 Wilmore & Jones (Thomas Wilmore & William M. Jones) 1250 B'way
 Wilson Charles & Co. (left city) 159 Chambers
 Wilson Edwin & Co. (Thomas F. Bull) 109 Water
 Wilson James B. & Co. (refused) 3 Broome
 Wilson Samuel D. & Co. (David F. Dodge) 73 Bowery
 Wilson Thomas & Co. (John Gilligan) 62 Church
 Wilson C. E. & Son (Charles E. & Charles E. Wilson Jr.) 31 Old st.
 Wilson J. & S. (James & Samuel) 45 Dey
 Wilson J. W. & Co. (John W. Wilson & James H. Prentiss) 157 W. 28th
 Wilson M. K. & Co. (Michael K. & John A. Wilson, William Wood & Angus Macdonald) 29 Old st.
 Wilson W. & Co. (William & Henry Wilson & Daniel B. Phillips) 22 Beaver
 Wilson W. & Co. (William Wilson & John Gardner) 868 B'way
 Wilson & Co. (William H. & John B. Wilson) 48 Vesey
 Wilson & Ackerman (Thomas Wilson & Simeon H. Ackerman) 49 Dey
 Wilson & Brown (William S. Wilson & Francis Brown) 88 Beaver
 Wilson & Cammann (Allston Wilson, Henry J. Cammann & Henry A. Coster)—special partner, Oswald Cammann, *West Farms, N. Y.*, \$15,000; terminates 1st July, 1866 70 Front
 Wilson & Dewey (Clark C. Wilson & Josiah E. Dewey) 117 Bowery
 Wilson & Edwards (Henry Wilson & John Edwards) 150 E. 16th
 Wilson & Flint (John A. Wilson & William H. Flint) 468 Sixth av.
 Wilson & Gould (John Wilson Jr. & Albert J. Gould) 67 Exchange pl.
 Wilson & Griffin (Gilbert H. Wilson & John Griffin) 172 South
 Wilson & Grant (Burton Wilson & Alexander Grant Jr.) 498 B'way
 Wilson & Strachan (David Wilson & Robert Strachan) 36 Trinity pl.
 Wilson & Vall (Oliver H. Wilson & Jacob Vall) 69 Franklin
 Wiltse & Horton (Frederick Wiltse & Jesse B. Horton) ft E. 4th
 Winans John & Co. (Benjamin W. Winans) 234 Wash'n
 Winch J. C. & Co. (dissolved) 81 Perry
 Winch M. F. & Co. (Minot F. Winch, no Co.) 155 Charles
 Windle & Co. (George B. & James B. Windle) 56 Maiden la. & 25 Liberty
 Windmuller & Bene (Sigmund P. Windmuller & Henry Bene) 74 Pine
 Wing & Evans (John D. Wing & John H. Evans) 74 Beaver

Wing & Smith (George F. Wing & James A. Smith) 57 1/2 Frankfort
 Winham & Stroud (Aldridge Winham Jr. & James Stroud Jr.) 150 Fourth av.
 Winkler & Lange (John Winkler & Ernst Lange) 238 Fifth
 Winn & Weaver (Isaac W. Winn & Caleb G. Weaver) 61 Barclay
 Winslow J. H. & Co. (Jonathan H. Winslow, no Co.) 208 B'way
 Winslow, Lanier & Co. (James F. D. & Charles Lanier, only) 52 Wall
 Winter G. & Co. (Gustav Winter & John Deligmann) 484 Eighth av.
 Winter & Ball (Henry Winter & Thomas W. Ball) 155 South
 Winter & Brother (Francis & Edward Winter) 87 Av. A
 Winter & McAllister (Lewis Winter & William McAllister) 64 John
 Winterhoff & Co. (Rudolph C. Winterhoff, no Co.) 66 Beaver
 Winters J. C. & Co. (John C. & H. Winters) 81 Fulton mkt.
 Winterton & Hitchcock (William B. Winterton & Thomas Hitchcock) 3 Pine
 Wintjen, Dick & Schumaker (*Brooklyn, E. D.*) 109 Water
 Wintringham & Williamson (Jeremiah Wintringham & Stephen H. Williamson) 28 B'way
 Winzer & Teller (Charles Winzer & Edward N. Teller Jr.) 99 Chambers
 Wise L. & M. (Leopold & Morris)—special partner, Meyer S. Foreheimer, \$15,000; terminates 31st Dec., 1867 45 Dey
 Wise & Rappaport (Abraham Wise & Schalein Rappaport)—special partner, Gottlieb Rosenblatt, \$25,000; terminates 13th Dec., 1866 85 Leonard
 Wisner William H. & Co. (Henry G. Wisner & Henry H. Parkin) 122 Pearl
 Wisner & Nauert (Hiram Wisner & Christian Nauert) 197 Lewis
 Wiswell & O'Connor (dissolved) 2 Monroe
 Witherell T. D. & Co. (Timothy D. & Timothy D. Witherell Jr. & Henry Miller) Pier 43 N. R.
 Withers & Porter (John F. Withers & Samuel A. Porter) 396 Fourth av.
 Withington Henry & Son (Richard W. Withington) 124 Water
 Witte & Bohm (John H. Witte & Henry Bohm) 245 Wash'n
 Witthaus G. H. & Co. (Gustav H. Witthaus & Charles W. Topham) 84 Barclay
 Wittichen A. & O. (Frederick Adolph & Florian Otto Wittichen)—special partner, James G. Smith, *Phila.*, \$10,000; terminates 31st Dec., 1864 100 Chambers
 Wittke J. & G. Bruder (Julius Wittke & George Bruder) 98 Mercer
 Woehning & Ruthenberg (Louis C. Woehning & Herman Ruthenberg) 100 Duane
 Woerner & Hauger (Francis Woerner & Alois Hauger) 98 Chatham
 Wolbert, Gordon & Co. (Frederick G. Wolbert, Henry H. Gordon, James R. Tilley, Walter M. Bramhall & William E. Hoy) 320 B'way
 Wolf A. & Co. (Abraham Wolf & Abraham H. Samuel) 181 William
 Wolf H. & A. (Henry & August) 88 Fulton
 Wolf J. & A. (Jacob & Alexander) 291 Bowery
 Wolf L. & B. (Lippmann & Bernhard) 27 Barclay
 Wolf & Greenwald (Max Wolf & Solomon Greenwald) 41 Av. D
 Wolf, Millus & Shiro (Simon A. Wolf, Edward Millus & Jacob Shire) 343 B'way
 Wolfe N. H. & Co. (Nathaniel H. Wolfe & Robert Norton) 1 State
 Wolfe, Dash & Fisher (John Wolfe & John B. Dash, only) 55 Beekman
 Wolfenstein C. & P. (Charles & Philip) 186 Chatham
 Wolfenstein C., P. & Co. (Charles & Philip Wolfenstein & Samuel Zorkowski) 82 Warren
 Wolfers & Kalischer (Gustavus Wolfers & Alphonse Kalischer) 130 Duane
 Wolf S. & Co. (Simon Wolf & Helman Sylvester) 58 B'way

- Wolf & Dike** (Edward Wolf & William H. Dike) 60 Wall
Wolf & Dusenbury (Charles Wolf & George Dusenbury) 52 Trinity pl.
Wolfram, Otterbein & Schneider (Frederick Wolfram, Henry Otterbein & William Schneider) 117 Prince
Wolfsohn J. & Co. (John & Edward Wolfsohn & Ferdinand Hartog) 29 Cedar
Wollberg & Co. (Joseph & Julius Wollberg) 23 William
Wollen & Loewl (Charles H. Wollen & Valentine Loewl) 230 Pearl
Wolters H. L. E. & Co. (dissolved) 127 Roosevelt
Wolven J. P. & Co. (John P. Wolven & Jeremiah Cleary) 92 Franklin & 46 Robinson
Wood Joseph & Co. (Edwin R. Bennett) 162 G'wich
Wood Ross W. & Son (Richard D. Wood) 90 Front
Wood Walter R. & Co. (Henry S. Wood) 285 Front & 82 New Chambers
Wood William & Co. (William H. S. Wood) 61 Walker
Wood A. & W. (Abraham & William) Franklin & Elm
Wood A. J. & Co. (dissolved) Pier 43 N. R.
Wood B. & J. H. (Benjamin & John H.) 28 Bridge
Wood E. & C. (Ebenezer & Charles) 275 Pearl
Wood G. L. & Co. (George L. Wood & Richard H. Stentonborough) 214 Pearl
Wood Brothers (Charles B. & Frederick Wood) 596 & 865 B'way
Wood & Albin (dissolved) 178 Fulton mkt
Wood & Hughes (Charles Wood & Charles H. Hughes) 102 Fulton & 101 Cliff
Wood & McDonald (Hamilton Wood jr. & Alexander McDonald jr.) 453 B'way
Wood & Nichols (Abraham Wood & Francis B. Nichols) 171 Pearl
Wood & Ohlen (Abiel Wood jr. & Henry C. Ohlen:—special partners, Mitchell N. Packard & Darwin R. James, each \$12,500; terminates 1st Feb., 1866) 214 Pearl
Wood & Redmond (John Walter Wood & Henry Redmond) 42 Pine
Wood & Rhemp (Jarvis Wood & Joel S. Rhemp) 174 Fulton mkt
Wood & Weed (William B. Wood, N. Y., & James A. Weed, *See Mass.*:—special partners, Alvah Crocker, *Fitchburg, Mass.*, & Lyman Nichols, *Boston, Mass.*, each \$25,000; & Moses Wood, *Fitchburg, Mass.*, \$15,000; terminates 1st July, 1865) 61 Beekman & 58 Cliff
Wood & West (William Wood & Christopher West) 114 James st.
Wood & Worthington (Andrew J. Wood & Solomon Worthington) 818 Wash'n
Wood, Hoyt & Co. (moved, no inf.) 195 B'way
Wood, Niebuhr & Co. (Jacob B. Wood, Fraley C. Niebuhr & Henry Camerden jr.) 30 Pine
Woodbridge & Morris (Alfred Woodbridge & Thomas F. Morris) 6 Broad
Woodford & Ritch (Stewart L. Woodford & Thomas G. Ritch) 111 B'way
Woodhead J. & Son (John & Albertus Woodhead) 49 Warren
Woodhead & Brown (John F. Woodhead & J. R. Brown) 47 Warren
Woodhull & Co. (Gilbert C. & Edmund S. & William A. Woodhull) 207 Front
Woodhull & Gouge (Nathaniel D. Woodhull & George Gouge) 85 White
Woodman C. & G. (Cyrus & George) 100 B'way
Woodman G. S. & Co. (George S. Woodman & James W. Sohermerhorn) 180 Grand
Woodman Brothers (Nathaniel H. & John E. Woodman) 62 New
Woodruff R. W. & Co. (Robert W. Woodruff, Warren Dixon & John Merkle) 247 W. Wash. mkt
Woodruff & Co. (Marcus P. Woodruff, Robert M. Henning & Albert Pearce) 33 B'way
Woodruff & Robinsons (Franklin Woodruff, Jeremiah P. & George C. Robinson & Francis D. Monlton) 44 Front & 14 Coenties st.
Woodruff, Finch & Co. (Albert H. Woodruff & Gould A. Finch, no Co.) 61 Read
Woods James & Son (James M. Woods) 292 Pearl
Woods Peter & Brother (John Woods) 181 Third av.
Woods Robert L. & Co. (Edmund W. Kingsland) 18 Dey
Woods & Hughes (James Woods & Michael Hughes) 50 Jackson & 262 E. 18th
Woods & Jones (John Woods & Thomas E. Jones) 415 Pearl
Woods & Lowry (James H. Woods & John Lowry) 5 Mercer
Woods & Wright (William S. Woods & Theodore Wright) 66 South
Woodward Thomas & Co. (Avery Bill jr.) 41 Front
Woodward R. & Son (Roswell & John R. Woodward) 18 Front
Woodward & Brother (Thomas & George Woodward) 81 Ferry
Woodward & Dusenbury (Jabez M. Woodward & William W. Dusenbury) 88 Whitehall
Woodward & Pearce (Samuel Woodward & Angustus F. Pearce) 15 W. 4th
Woodward & Priest (Richard F. Woodward & Joseph Priest) 23 Elizabeth
Woodward, Baldwin & Co. (William Woodward & William H. & Christopher C. Baldwin) 110 Duane
Woodward, Lawrence & Co. (Robert T. Woodward, Henry E. Lawrence, Franklin E. Taylor & Job C. Bowron) 91 Chambers & 73 Road
Woodward, Greene & Fish (Washington I. Woodward, William E. Greene & George W. Fish) 74 Murray
Woodworth, Anderson & Co. (Robert N. Woodworth, Isaac E. Anderson & Charles G. Prentiss) 41 Worth
Woolsey & Casey (George Woolsey & John Casey) 218 Ninth av.
Woolworth & Graham (Calvin C. Woolworth & John S. Graham) 63 John
Work W. A. & Son (Ward A. & George H. Work) 27 Front
Worms A. & Brother (Ansel & Abraham Worms) 377 Second av.
Worms & Fischer (Charles Worms & Christian Fischer) 186 Bowery
Worrall & Co. (Noah & Wade B. Worrall) 26 Elm & 67 Duane
Wortendyke & Hopper (David D. A. Wortendyke & Jacob A. Hopper) 278 W. 17th
Worthington & Smith (William I. Worthington & William B. Smith jr.) 46 Howard
Wotherspoon & Co. (George & David O. Wotherspoon & Duncan A. McTavish) 6 Hanover
Wotherspoon Brothers (William W. & Henry H. Wotherspoon) 260 W. 18th
Wreaks & Walsh (Charles F. Wreaks & Albert C. Walsh) 5 William
Wright Charles L. & Co. (Haynes H. Wright) 56 South
Wright Frederick (special partner, Theodore Rogers, *Bklyn.*, \$17,000; terminates 30th April, 1866) 19 Beaver
Wright Garrett P. & Co. (Barnet & Cornelius C. Jones) ft Spring
Wright William P. & Co. (Joseph Yeoman) 134 Pearl
Wright D. F. & Co. (Daniel F. Wright & Benjamin T. Carman) 140 Malden la.
Wright J. O. & Co. (dissolved) 52 Greene
Wright & Byrne (Edward A. Wright jr. & William V. Byrne) 9 Bridge
Wright & Harriman (John G. Wright & Frederick Harriman) 25 Water
Wright & Merrihew (George W. Wright & Stephen Merrihew) 52 Wall
Wright, Brinkerhoff & Co. (William W. Wright, Aaron Brinkerhoff, George S. Phillips & Andrew W. Ketcham) 324 B'way
Wright, Maxwell & Co. (Robert C., *London, Eng.*, John S., N. Y., & Gustavus W. T. Wright, John M. Carrere & Joseph Maxwell, *Rio Janeiro*) 69 Wall
Wrisley & Co. (Frederick Wrisley, Gardner Wetherbee & George Roberts) 860 B'way
Wulp & Matthius (John E. Wulp & Dederick Matthius) 231 Tenth av.
Wurster Charles & Co. (no Co.) 317 Wash. mkt
Wurthman J. & J. F. (John & John F.) 127 Prince
Wyckoff S. S. & Co. (Sannuel S. Wyckoff & George Clark) 104 Murray
Wygant & Hoeft (Edwin Wygant & John Hoeft) 68 Dey
Wyllie & Knevals (George W. Wyllie, Caleb B. Knevals, James M. Digges & George A. Frink) 81 Front & 83 Water

Wylie & Wade (Daniel D. Wylie & Charles C. Wade) 342 Third av.
 Wylie & Wade (John E. Wylie & Edmund I. Wade) 91 Wall
 Wynkoop & Hallenbeck (Matthew B. Wynkoop & John J. Hallenbeck) 118 Fulton
 Wyoming Valley Coal Co. (Egbert L. Viele, Pres.; Ellis Potter, Sec. Capital, \$1,500,000; Par, \$50) 111 B'way

Y

Yale & Curtis (Henry Yale & Stephen Curtis jr.) 45 Gold & 90 Fulton
 Yard, Appleget & Stricker (John C. Yard, William D. Appleget & Daniel Stricker) 196 W. Wash. mkt
 Yates & Co. (Joseph J. Yates, Joseph C. Tiffany & Henry S. Hager) 206 Fulton
 Yates & Porterfield (Joseph W. Yates & Robert Porterfield) 115 Wall
 Yates, Wharton & Co. (Henry J. Yates, John Wharton & William D. Yocum) 89 B'way
 Yelverton & Phillips (Henry Yelverton & William H. Phillips) 65 Wall
 Yenni & Gregory (Frederic A. Yenni & Willard Gregory) 125 Maiden la.
 Yerks & Ackerman (Austin Yerks & William Ackerman) 232 Eighth av.
 Yoe & Fears (Dennis Yoe & William Fears) 204 West & 24 Corlears
 Yost & Wettaran (Charles A. Yost & Daniel Wettaran) 106 Bowery
 Young Charles L. & Co. (George Young) 54 Pine
 Young Mansfield (special partner, James T. Young, \$10,000; terminates 1st Jan. 1865) 61 B'way
 Young William & Co. (John H. Siegrist & Ezra Y. Comstock) 18 Vesey
 Young M. L. & Co. Margaret L. Young & James McKay) 293 Fulton mkt
 Young T. & Co. (Thomas S. & Daniel C. & Alexander Young & William F. Stone) 120 Chambers
 Young W. & J. (William & John) 345 Bowery
 Young & Co. (John H. Young & Ausburn M. Stover) 185 Eighth av.
 Young & Brother (John M. & Duckett Young) 177 Grand
 Young & Brother (Charles & Michael Young) 705 Third av.
 Young & Elliott (Isaac H. Young & William Elliott) 9 John
 Young & Hallock (Edward R. Young & Lewis S. Hallock) 2 Park pl.
 Young & Knapp (Edward T. Young & James R. Knapp) 89 Wall
 Young & Morrell (William Young & William H. Morrell) 89 Park row
 Young & Trall (John S. Young & George M. Prall) 119 West
 Young, Brush & Co. (William I. & Charles M. Young & Samuel C. Brush) 179 Reade
 Young, Davidson & Co. (John S. & John D. Young & Charles M. Davidson) 261 & 264 Front
 Young, Moore & Sons (David E. & Thomas B. Young & Samuel Moore) 134 Broad
 Young, Rutherford & Co. (Eben Young, Thomas Rutherford, George E. Shortridge & William H. Whitehead;—special partner, Archibald

Young \$50,000; terminates 1st May 1866) 73 Worth
 Young, Schults & Co. (Edmund M. Young, Jackson B. & Theodore Schults & John C. Southwick) 96 Cliff & 348 Pearl
 Youngs G. & W. & Co. (George & William & George Jr. & William S. Youngs) 168 Seventh av.
 Youngs J. & W. F. (Joshua & William F. Y.) 386 Ninth & 450 Tenth
 Youngs & Co. (Thomas F. Youngs & Byam K. Stevens Jr.) 41 South
 Youngs, Smith & Co. (Henry I. Youngs, Sidney T. Smith & Henry T. Williamson) 78 South
 Youngs, Wood & Co. (Charles E. Youngs, Thomas S. Wood & Leonard Warner) 3 Bowery
 Yutte & Dieckmann (Christian W. Yutte & Dedrick Dieckmann) 84 Duane
 Yznaga del Valle & Co. (Antonio Yznaga del Valle, no Co.) 60 Beaver
 Yzquierdo Henry A. & Co. (Antonio Yzquierdo & Alexander P. de Leon) 100 B'way & 65 Maiden la.
 Yzquierdo & Shanahan (Leopoldo Yzquierdo & Charles S. Shanahan) r 77 Nassau

Z.

Zabriskie & Briggs (Garrett H. Zabriskie & William E. Briggs) 80 W. Wash. mkt
 Zabriskie & Vanriper (Albert C. Zabriskie & John F. Vanriper) 519 G'wich
 Zacharie Elly & Co. (refused) 691 B'way, 235 Grand & 210 Bowery
 Zaiser & Schwendy (William Zaiser & Paul Schwendy) 178 W. 17th
 Zander, Meyer & Curtis (Henry Zander, Henry Meyer & D. S. Curtis) 4 G'wich
 Zebley & Mead (John F. Zebley & Cyrus Mead) 13 Spruce
 Zeiger & Williams (Conrad Zeiger & H. H. Williams) 253 E. 11th & 171 A v. C.
 Zeimer S. & Feldstein (Samuel Zeimer & William Feldstein) 90 Chambers
 Zeiter & McGuckin (Jacob Zeiter & James McGuckin) r 115 Lewis
 Zerega & Co. (refused) 56 South
 Zerweck & Burstelman (Gastavus A. Zerweck & William Burstelman) 297 Grand
 Ziegler J. & Co. (Jacob Ziegler & Henry C. Glinemann) 42 Bleeker
 Ziesing & Ruyter (Frederick Ziesing & Henry Ruyter) 60 West
 Zimmermann John H. & Co. (dissolved) 183 Wash'n
 Zimmermann & Co. (John & Philip & Anthony Zimmermann) 23 Duane
 Zinn Charles & Co. (Charles G. Thurnauer) 52 Maiden la. & 81 Liberty
 Zinn & Berolzheimer (Simon Zinn & Max Berolzheimer) 41 Murray
 Zinsser William & Co. (no Co.) 197 William & W. 65th n Tenth av.
 Zitz & Kapp (Francis H. Zitz & Frederic Kapp) 4 Wall
 Zoebisch C. A. & Sons (Charles A. & Herman E. & Charles A. Zoebisch Jr.) 163 William
 Zogbaum F. & Fairchild (Ferdinand Zogbaum & Rufus Fairchild) 10 Maiden la.
 Zollver & Skinner (Henry Zollver & Jacob Skinner Jr.) 91 Worth

NEW FIRMS, DISSOLUTIONS, &c., TOO LATE FOR INSERTION IN THEIR PROPER PLACE.

Clark W. Irving & Co. (dissolved) 6 Fletcher
 Clark & Stebbins (William I. Clark & Russell Stebbins Jr.) 6 Fletcher
 Draper John H. & Co. (George T. Kellock) 96 Pine
 Dunn, Gilbert & Co. (Wilbur F. Gilbert retired 5th Sept. 1864) 115 Wall
 Ely & Co. (Rebecca Ely, Charles A. Peck & Alexander McIntyre) 54 New
 Hening, Flint & Pearce (Robert M. Hening, T. J. S. Flint, Albert Pearce, & C. C. Winans) 38 B'way
 Holmes & Wyckoff (John F. Holmes & John A. Wyckoff) 240 Third av.
 Ingoldsbay & Whopley (dissolved) 88 Pearl

Jones & Tarbell (dissolved) 12 Vesey
 McCormick James & Co. (dissolved) 29 Beaver
 Meyer, Wondra & Co. (dissolved) 465 Broome
 Moulton & Vandyke (dissolved) 27 Wall
 Moulton, Circle & Co. (Rodman G. & E. T. Moulton & S. G. Circle) 27 Wall
 Pearall & Wanser (dissolved) 15 W. Wash. mkt
 Shafer, Whitford & Co. (John B. Vanwagonen has an interest from 1st July, 1864) 331 B'way
 Smith & Waterbury (dissolved) 146 Fulton
 Turrell George B. & Co. (Achille F. Migeon) 626 Wash'n

A Policy of Life Insurance is the cheapest and safest mode of making a certain provision for one's family.—*Benjamin Franklin.*

A Policy of Life Insurance is always an evidence of prudent forethought; no man with a dependent family is free from reproach if not assured.—*Lord Lyndhurst.*

There is nothing in the commercial world which approaches, even remotely, to the security of a well-established and prudently-managed Life Insurance Company.—*Professor De Morgan.*

There is no more advantageous or secure form of investment than a Life Policy in a Mutual Company. In the NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY it is the best investment that can be made; for, under all circumstances, you get good interest for outlay of premium paid, and in case of sudden or unexpected death, the legal representatives of the party insured are largely the gainers.

NEW ENGLAND MUTUAL LIFE INSURANCE CO.

DIRECTORS IN BOSTON.

WILLARD PHILLIPS,
CHARLES P. CURTIS,
THOMAS A. DEXTER,

M. P. WILDER,
SEWELL TAPPAN,
CHARLES HUBBARD,

W. B. REYNOLDS,
GEORGE H. FOLGER,
FRANCIS C. LOWELL,

HOMER BARTLETT,
JAMES S. AMORY,

WILLARD PHILLIPS, President.

B. F. STEVENS, Secretary.

Cash Assets, Jan. 1st, 1864	- - -	\$3,000,000
Last Cash Return now being paid,	- - -	750,000

40 PER CENT. IN CASH PAID TO ALL INSURED.

This Company, established in Boston, Masa., in 1843, is the oldest and most reliable wholly Mutual Life Insurance Company in the United States, and has been uniformly successful, having always made large returns in cash to all the Policy-holders. Last cash return, just declared, and now being paid, 40 per cent., amounting to \$750,000, and leaving a large surplus besides.

It is strictly a benevolent institution for mutual protection, entirely beneficent in all its workings and tendencies, and is an excellent form of investment.

By the last report of the Insurance Commissioners, the surplus Assets over liabilities was proportionately greater than any Life Insurance Company in the United States. Expenses proportionately "less" than any other Company.

This Company, being purely mutual, insures at the lowest possible rates; and if the premiums paid exceed the actual cost, the surplus is returned to the parties insuring.

Every fifth year, at the time of declaring the return to members, the business is, as it were, closed, so that its actual position and solvency are made manifest at that time, and the surplus funds are divided *pro rata* among all the insured. This guards the assured against any possible loss from inefficiency on the part of the Company, and is a sure guarantee as regards the future.

Insurance may be effected for the benefit of married women, beyond the reach of their husbands' creditors. Creditors may insure the lives of debtors.

Parties at a distance may insure from blanks, which will be supplied and forwarded free of expense.

Printed Documents of an interesting character, showing the benefits of the Mutual plan, and the advantages generally of Life Insurance that this Company has to offer, supplied gratis, or forwarded, free of expense, by addressing

JOHN HOPPER, Agent & Attorney for the Co.,

110 BROADWAY, cor. Pine St., New York City.

BENEFITS OF LIFE INSURANCE.

The principles of Life Insurance are now so well established, that they are no longer matters of experiment, and its advantages are beyond dispute.

The great and special advantage is the securing of wife and children against want and misery after the death of the husband and father. Every one acknowledges the wisdom and prudence of providing for a family against the adversities of fortune, or the accidents of life, and it is the moral, social, and religious duty of every one not to abandon those dependent upon him to the cold charities of the world, and liable to the temptations and sufferings of poverty, when deprived of his protection and support. The late Lord Chancellor of England declared that "no man with a dependent family is free from reproach, if his life is not insured." The man who neglects to insure his house is condemned for imprudence. How much more improvident is he who refuses to insure his life? Every house may not be burned, but every man *must* die. Bishop Hawkes wisely declares that "Life Insurance is not only a humane, but almost a Christian institution," for the Apostle says: "If a man provide not for his own, and especially for those of his own house, he hath denied the faith, and is worse than an infidel."

This important duty of every head of a family may be easily and securely performed by obtaining a Policy of Life Insurance. A very small daily saving will accomplish this purpose. Five cents a day, commencing at the age of twenty-one, will insure one thousand dollars at death, whether immediate or remote, together with all the profits which may accumulate on the policy; and six cents a day, at twenty-eight years of age, will accomplish the same object. And by the judicious laws of Massachusetts and New York, policies issued for the benefit of widows and orphans are protected from the husband's creditors. *The question is not whether one can afford to insure, but rather whether he can afford not to insure.*

Can it be that any father, husband, or man, is unwilling to make a little sacrifice of daily comforts, in most cases of what would be unnecessary expenses, to protect those most near and dear to him from suffering and want after his death?

There are many other advantageous uses of Life Insurance, besides the security of a family against want. Creditors can insure the lives of their debtors as a security for their claims. A man with incumbrances upon his property may insure to the amount of them to secure their ready payment at his decease. A

young man may borrow money to complete his education, or may obtain credit for a stock of goods, or tools, or a farm, by insuring his life and assigning the policy as contingent security. A parish may relieve their clergyman from anxious care by raising a small sum to insure his life and provide for his family. In short, Life Insurance is applicable to all purposes of raising money on loans, where only personal security can be offered; and, generally, as affording means of certain indemnity against any pecuniary loss, claim, or inconvenience whatsoever, to which one individual may become subject, by reason of the death of another.

The moral and social influence of Life Insurance is no slight benefit both to the individual and to the community. It develops the amiable and generous traits of character, accustoms a man to think for others, induces habits of industry, economy, and accumulation, and by relieving the mind from anxiety and over-exertion, promotes health and longevity. A systematic adoption of Life Insurance, by the people of any country, would do more to eradicate pauperism and crime than all the combined wisdom of its legislators; so that a well-founded, well-conducted institution of this description is a subject of public interest, as its beneficial effects are at least equal to those of any charitable, philanthropical public institution; and these effects are produced without any donation, sacrifice, or act of beneficence by the public or by individuals, being the natural and easy results of the spontaneous thrift, prudence, and forecast of individuals in conducting their own concerns.

SECURITY OF LIFE INSURANCE.

Life Insurance Companies are the most stable and permanent institutions known among men. The experience of the commercial world can point to no such permanency, nor do any class of institutions compare with Life Companies for uniformity, safety, and reliability. The insured cannot invest their funds in a more sure and profitable manner; for Life Insurance is simply setting aside and investing a yearly sum, with a certainty of a safe return with accumulations; whereas other investments, with a profitable and sure return, are not so easily found, and often end in an entire loss.

An investment in a policy of Life Insurance is far preferable to deposits in a Savings Bank. An Insurance Company accomplishes all that is done by a Savings Bank, and much besides, combining all the advantages of the latter with an indemnity against risks. Like the Savings Bank, it takes care of the depositor's money, and it virtually allows him interest upon his deposits: but it does more. What is of higher importance to the depositor, the Company en-

gages, in consideration of a certain sum of money paid to it annually, during the life of the depositor, to pay a much larger sum to his family upon his decease.

There are *three reasons* why a Life Insurance policy is a wiser investment than a deposit in a Savings Bank: 1. Money in a Savings Bank, being entirely at the will of depositors, is too easily drawn out to gratify some passing desire, and there is no strong motive to compel a regular deposit. How many persons have commenced an account with a Savings Bank, and continued for some time with a laudable perseverance, but at last have been tempted to withdraw, and never had sufficient confidence to commence again! In Life Institutions, a man, after mature deliberation, binds himself to make a deposit of a specified sum at a specified time; knowing this, he provides for it, and we can safely say that in a majority of cases the money saved to deposit in a Life Institution, *would not be saved at all, had they not insured.* 2. Money in a Savings Bank is exposed to the demand of creditors, while an Insurance policy is not liable for a man's debt, being held by a special law of the State, as a fund for the benefit of his family; and thus, in times of pecuniary disaster, to which every man is more or less liable, it often becomes a means of support when everything else is gone—cheering with ease and competence the declining years of those who, without its aid, would have been left to all the miseries of poverty and old age. 3. *Life is uncertain, while death is certain;* and a Savings Bank makes provision only for life. The average length of human life is only thirty-three years. Of 500 persons only one lives eighty years, and of 100 only six live sixty-five years. Those who can cheat themselves into the belief that they run no risk of dying, will not, of course, insure. No one, however, need consult books to learn lessons of mortality. 'Tis the burden of pulpit eloquence; the lesson of the graveyard; and the teaching of every day's experience. The uncertainty of life being admitted, it will follow that accumulation upon the Savings Bank principle, does not meet the requirements of the case.

To illustrate—suppose a husband and father, thirty-three years old, wishes to leave his family the sum of \$2,000, and for that purpose deposits annually \$50 in some Savings institution. In the course of thirty or forty years he will thus accumulate the required sum. But what guarantee has he that he will live ten years, or even one year? He has none, and, of course, no security for provision for his family. But, if he pays \$50 as an annual premium for a policy of Life Insurance, he will be sure of leaving \$2,000 to his family *whenever* he dies, in six months or twenty years! Thus, while all other means are fluctuating and uncertain, and riches often “fly away,” a Life Insurance policy (if from a reliable company) is certain, and becomes a patrimony **JUST AT THE TIME IT IS MOST NEEDED.**

The question is no longer, SHALL I GET MY LIFE INSURED? but rather, WHERE CAN I INSURE IT TO THE BEST ADVANTAGE?

In answering this question it will be necessary to explain briefly the

DIFFERENT KINDS OF LIFE INSURANCE COMPANIES.

They are all based upon the same fundamental principles, but are divided into classes, according to the different plans of their organization and the different methods of conducting their business. They are either *Stock*, *Mixed*, or *Mutual* Companies.

Joint Stock Companies issue at fixed rates, the *profits* being WHOLLY divided among the proprietors, and the enormous dividends thence divided have, in some cases, raised the value of the stock to *seven hundred per cent.* upon the amount paid in.

Mixed Companies are also Joint Stock Companies with proprietary bodies, but the assured are allowed to participate to a certain extent with the proprietors in the profits of the business.

Mutual Companies are owned and managed *exclusively* by policy holders, *all of whom* have their proportionate *share* in the surplus accruing from the business.

The *Mutual* Company is clearly the most perfect in *principle*, and experience has fully tested and placed beyond a doubt the *perfect security* of the system. No Mutual Company, when once well established, has ever met with disaster on account of the mutual principle; but, on the other hand, they have rapidly accumulated funds, reaching sometimes in amount to millions of dollars. In Mutual Companies, too, the assured have entire control of the funds; there is "universal suffrage," and the form of government is essentially "democratic." A Mutual Company divides the *whole* surplus among the insured, after deducting only the actual cost to the Company of carrying on the business, which is not the case with the first class mentioned, and only in a *degree* with the Mixed Companies. This plan of operation insures the applicant at the *lowest possible* premium, for all that is over the sum required to insure him safely, is returned, in dividends, which is not the case with the Stock Companies, and only partially so with the Mixed Companies, the proprietary body in the latter having first to receive its share of the surplus before a dividend can be declared to the insured.

The Governor of Massachusetts has recently vetoed a bill to incorporate a Life Insurance Company, because, among other reasons, it was not a Mutual Company, and had no limit as to its expenses. He says: "Purely Mutual

Life Insurance Companies have been proved by experience to be the safest and best for the insured."

A PURELY MUTUAL COMPANY, THEN, IS THE ONE IN WHICH TO INSURE TO THE GREATEST ADVANTAGE.

SUPERIORITY OF THE NEW ENGLAND LIFE INS. CO.

It is a purely Mutual Company, and has made four distributions of surplus funds (1848, 1853, 1858 and 1863) in *cash*, amounting to OVER \$1,500,000. It now has a well invested fund of \$3,000,000, which is much more than sufficient to meet all possible contingencies, and make a large return to all the insured besides.

The New England Mutual Life Insurance Company do not pay their dividends in scrip, but always in CASH. At the close of every five years the Company, after paying the expenses of the business, reserving a sufficient sum to reinsure all risks, and cover all possible contingencies, divides the surplus proportionately among the assured. By this plan there is no accumulating scrip, or possible liability to guard against, and the rates of premium are materially lessened by the cash dividends, the insured reaping the immediate rather than the prospective advantages of the mutual plan. Some Companies are compelled by their charters to *credit* their distributions on the policies in the form of a bonus, payable only when a loss takes place, thus creating an immense and unnecessary capital, and depriving the members, in case of non-payment of premium, of all right to the bonus. In this Company the distributions are a source of pecuniary relief in paying future premiums, and in times of great financial distress, are sensibly felt. *In no event* does the bonus (if a member choose so to apply his distribution) *become forfeited*. The cash distribution in 1863 amounted to \$750,000.

Its *standing* and *economy* are unequalled. The Insurance Commissioners of Massachusetts, in their last report to the Legislature, compare the standing and the economy of the eighteen Life Insurance Companies which issue policies in that State, comprising the principal companies in the country; and they place the New England Company first in *standing*, i. e. in its ratio of value to liability, and first in *economy*. This Company's expenses are only 8 per cent. of the receipts, while those of the others *average* more than 11 per cent. This is the *oldest* Mutual Company in the country, and, for that reason, must be the safest and most economical.

Its directors are well known to the community as men of integrity, sagacity, and experience in business; and *every year* the affairs of the Company are thoroughly investigated by a body of Commissioners, chosen by the State of Massachusetts, for that purpose; and a full and complete statement of the oper-

ations of the Company, with its assets and liabilities, is made to the Legislatures of Massachusetts and New York, and a report is made to the assured, of the condition of the Company. Every five years, at the time of declaring the dividends, the business is, as it were, closed, so that its actual position and solvency are made manifest at that time. This guards the assured against any possible loss from inefficiency on the part of the Company, and is a sure guarantee as regards the future.

~~As~~ The New England Mutual Life Insurance Company has deposited with the Comptroller of the State of New York \$100,000 for the security of its policy holders in this State.

A Company in which so shrewd a financier as the late ABBOTT LAWRENCE, and so profound a lawyer as the late RUFUS CHOATE, insured their lives to the largest possible amount, needs no other voucher for its economy, stability, and perfect security.

TERMS OF PAYMENT.

The terms of payment of the premium in the plan adopted by the New England Life Insurance Company, while ignoring entirely all uncertainty arising from the credit system, are peculiarly advantageous to the assured.

PREMIUM may be paid quarterly, semi-annually, or annually; or one-half of the amount of five premiums may lie over on notes for a term of years, on whole life policies, interest being charged at the rate of six per cent. per annum on the deferred portions. Premiums for the whole life may also be settled in ten annual payments, or in a single payment.

This is not insuring on credit; for the Company gets pay, from time to time, previously to running the risk—the interest on the note being taken into the account. The notes, or any part of them, will be demandable after five years from the date of the first one, on notice of ninety days, so that the Company may have command of their funds, should the same be necessary; but it is not supposed that such notes will ever need to be paid. There can be hardly a doubt that the principal may remain outstanding so long as the assured wishes.

Five annual life premiums being double the amount of the cash premium required for an insurance for the term of five years, it follows that the policy is adequate collateral security for a loan to the amount of one-half of the life premium. The Company, by this rule, never insures upon the personal credit of any member, its loans being restricted to those policies only, which have a pecuniary value. The Company also aids those members who have paid several life premiums in cash, by affording them a credit in times of pecuniary distress,

for subsequent premiums, to an amount equal to what would be paid them on surrender of the policy.

In this Company a person cannot forfeit a policy until its value is worked out in insurance: for example, if a person pays four life premiums *in cash*, this will insure him seven or eight years, or about three years after his four have expired, if he is unable, from any cause, to pay the annual premiums.

SURRENDER OF POLICIES.

It sometimes happens that the motive for making insurance ceases before the policy has expired. Instances will also occasionally occur of persons being disappointed of the means of paying the premium, and so being liable to forfeit their policies. In such case, *the Company consents to a surrender of the policy upon fair terms*, if application is made for that purpose before it is forfeited.

All over and above the actual cost will be returned of the premiums paid.

Now is the time to effect an insurance! As a man grows older, the rates of premium are higher, and his health is liable to fail. Life is uncertain, and delays are dangerous.

A good and popular form of policy, and one much in vogue, is a policy for life, the whole premium being paid in ten annual installments (which installments may be paid quarterly, or otherwise); and if, before the expiration of the ten years, the payments are discontinued, a paid-up policy will be given for an amount proportionate to the premiums paid. On this form of policy a dividend is payable during the whole life of the insured. This form of policy enables the insured to make all the payments due on the policy in the prime of his life, thus guarding against future misfortune.

TAKE NOTICE.

 A party out of the city desiring to insure, may go before a respectable physician to be examined, and fill up the questions in the application with plain answers, yes or no, as the case may be. The doctor will also fill up the medical certificate on the application, and forward the same to this office, and I will send him the usual fee, upon receipt of the application, even if the risk should not be accepted by the Company.

Any further information will be promptly given, and blanks forwarded free of expense when desired.

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