MARINE TELEGRAPH.—John S. Martin, Proprietor. Office, 110 Washington.

MARINE TELEGRAPH.—Theo, E. Baugh. Office, 135 and 137 Clay.

MERCHANTS' TRANSPORTATION CO.— Capital, \$100,000. Office, N. E. corner Clay and Battery streets. President, Capt. Stephen Card; Secretary, W. G. Eason.

MISSION PLANK ROAD CO. — Capital \$300,000. Organized, November 19th, 1850. Office, 6 Armory Hall. President, Charles B. Polhemus; Secretary, Henry Baker. This company owns the Mission and Folson street plank roads; the former two and a quarter miles long, completed July 25th, 1851; and the latter two and one-eighth miles long, completed Nov. 14th, 1853. Charter extends to eight years, from March 7th, 1853.

MOUNTAIN LAKE WATER CO.—Capital \$1,000,000. President, John Middleton; Secretary, F. Vassault. Office, 19 Montgomery Block.

NEW IDRIA MINING CO. — Secretary, Henry S. Hudson. Office, corner Front and Vallejo.

NORTH WEST ICE CO.—Office, Battery near

OPHIR SILVER MINING CO.—Incorporated April 28, 1860. Capital, \$5,040,000. Office, N. E. corner Montgomery and Jackson. Officers —President, Wm. Blanding; Trustees, Charles F. Lott, Ben. Holladay, Wm. M. Lent, Joseph Woodworth, S. P. Dewey, Theodore Winters; Secretary, James W. White; Treasurer, W. C. Ralston; Superintendent, Virginia City, W. L. Dall.

PACIFIC COAL CO.—Incorporated 1856. President, Isaac Rowell, M. D.; Secretary, John L. Green; Treasurer, N. Breed. Office, 6 Montgomery Block.

PACIFIC ASPIIALTUM CO. — Organized 1856. President, Charles Bon. Office, corner Third and Stevenson.

PACIFIC GUANO CO.—Johnson Islands. Officers—President, Robert S. Byxbee; Secretary, Josiah J. Lecount. Capital, \$64,000. Office, 111 Montgomery.

PACIFIC MAIL STEAMSHIP CO.—Capital \$4,000,000. Forbes & Babcock, Agents. NW corner Sacramento and Leidesdorff.

PACIFIC OBSERVATORY ASSOCIATION. —Office, Montgomery Block.

PACIFIC WHARF CO.—Capital \$200,000. Office, 189 Sansome. President, Henry S. Dexter; Treasurer, Nicholas G. Kittle; Secretary, Wm. Mowbray.

RUSSIAN COMMERCIAL CO.—Office, Essex between First and Second.

SACRAMENTO VALLEY RAILROAD CO. Capital \$1,000,000. President, George F. Bragg; Vice-President, G. Touchard; Treasurer and Secretary, J. Mora Moss. Office, Lucas, Turner & Co.'s Building.

SAN BRUNO TURNPIKE CO.—Capital \$55,000. Officers—President, A. J. Easton; Secretary, Frank W. Page.

SAN FRANCISCO AND MISSION RAIL-ROAD.—Office, SE corner Montgomery and Jackson. Officers.—President, Thomas Hayes; Treasurer, B. Davidson; Secretary, S. C. Sinmons; Directors, Ti.os. Hayes, J. P. Haven, H. A. Cobb, P. Donahue, M. Hayes, Frank McCoppin.

SAN FRANCISCO CHEMICAL WORKS.— Farmer, Chase & Co. Office, 64 Front.

SAN FRANCISCO GAS CO.—Organized August, 1852. Capital \$1,000,000. Original Officers—President, Beverly C. Sanders; Secretary, John Crane. Present Officers—President, James Donahue; Vice-President, J. Mora Moss; Secretary, Joseph G. Eastland; Trustees, James Donahue, J. Mora Moss, John Crane, Daniel T. Murphy, and Peter Donahue; Engineer and Superintendent, William W. Beggs; Collectors, John D. Creigh, Norton Bush, Arthur K. Hawkins and O. W. Huerlin. Office, corner Natoma and First.

SAN FRANCISCO STEAM SUGAR RE-FINING CO.—Corner Harrison and Price. This establishment is owned by an incorporated company, consisting of New York and San Francisco merchants. The building is 75 feet in front by 122 feet in depth, and, including the basement, 5 stories in hight. The capacity of the works is equal to the manufacture of 400 tons of refined sugar and 20,000 gallons of syrup per month. On the premises are a steam-power cooperage shop, 20 feet wide by 100 feet in depth, for the manufacture of kegs and barrels; a bone-black manufactory, and two artesian wells, which discharge 70,000 gallons per day, 5 feet above the surface of the ground. The neighboring markets of the Sandwich Islands, Manila, Batavia and China, furnish supplies of raw sugar. Office, 59 Sansome.

SAN FRANCISCO WATER WORKS CO.— Incorporated 1857. Office, NE cor Montgomery and Jackson. For a description of the works and the operations of the company, see General Review.

SANTA CRUZ TANNING CO. — Joseph Boston, Agent, 86 Washington.

SAUCELITO WATER AND STEAM TUG CO.—Office, cor Washington and Drum. Officers—President and Secretary, R. B. Macy. The business of this company is exclusively confined to supplying vessels with water, and towing, in the bay of San Francisco.

SPRING VALLEY WATER CO. — Office, NW cor Montgomery and Merchant.

SUNG ON CO. (Chinese Emigrant Company).

—Organized in 1855. Corner Jessie and Ecker.

TEHUANTEPEC CO.—New Orleans; Lucien Hermann, Agent, NE corner Montgomery and Jackson.