The What Cheer House is one of the most notable features of San Francisco, and deserves notice, not only for the extent and excellence of its accommodations, but also on account of the peculiar manner in which it has arisen from an obscure Boarding House to be a Hotel, in all respects equal, and in some respects superior, to those most noted and worthy of praise either in the Atlantic States or Europe.

The establishment was founded in 1849, and, through the untiring industry, honesty, and capability of its proprietor, has become one of the most popular houses on the Pacific coast.

The House is located central to the business portion of the city, and immediately accessible to the Mail Steamship Company's Office, the U. S. Branch Mint, and Express Offices.

The office accommodations of the house, including baggage room, &c., have recently been enlarged and elegantly refurnished, which, with the richly designed entrance to the same, speaks nobly in behalf of the liberality of the proprietor.

No loss can, or need occur to baggage, money, or other valuables, for the reason that the first mentioned is at all times under the especial care of a responsible person, who receives no article of baggage without giving checks for the same; and for the security of the latter, two large safes are provided, in which valuables are deposited.

The upper stories of the several buildings that now form a part of this mammoth hotel, are divided into moderate sized apartments, a large proportion of which are in single rooms, and in which six hundred persons can well be accommodated in good single beds, furnished with springs and curled hair mattresses, and clean linen daily.

Our space will not permit a more extended notice of the attractive features of this house; we can only add in conclusion, that in addition to all the modern appliances and cenveniences, the house contains a reading room with a library numbering 2,000 volumes; also a museum, containing over 700 birds, gathered from all parts of the world, together with a large collection of other curiosities, to which we would add that of bath rooms, laundry, barber shop, &c. The house is conducted on temperance principles, and justly merits the patronage heretofore so liberally bestowed upon it.