Wharves, Docks, Etc.—The new Dry Dock, nearly completed, at Hunter's Point, about four miles southeast from Folsom Street Wharf, is one of the most important enterprises ever undertaken by private citizens. This work was commenced in September, 1866, and is expected to be completed by the close of the present year. The dimensions of the dock are 465 feet long by 125 feet wide, on the surface; and 400 feet long by 80 feet wide at the bottom, and of sufficient depth to admit vessels drawing 22 feet water to float in it. Nearly the whole of this great excavation has been cut out of solid rock. The materials extracted have been sufficient to cover ten 50-vara lots of the adjoining swamp land to a depth to bring them up to the grade of the city. The whole front of this dock will be covered with solid blocks of cut granite, 13,000 square yards of which have been brought from the quarries at Rocklin, Sacramento County, for that purpose. Powerful engines, pumps, and every necessary arrangement for rendering the works complete have been constructed, the whole cost of which will exceed \$1,200,000.

The Merchants' Dry Dock Company have completed a floating apparatus, calculated to sustain vessels of 1,000 tons burthen. This dock cost \$60,000.

The Union Lumber Association are constructing a dock near Beale Street, which is estimated to cost \$150,000. This association has expended \$185,000 in the construction of wharves and other improvements on lands adjoining the new wharf of the Pacific Mail Steamship Company. The improvements made and in progress under the direction of this latter company have quite changed the topography of the western front of the city. This company owns the block of overflowed land bounded by First, Second, Townsend, and Brannan Streets—about twelve 50-vara lots. They have constructed wharves which have required 1,200 piles, 3,000,000 feet of sawed lumber, 35 tons of iron bolts, and 300,000 cubic yards of earth to complete. They have creeted a two-story brick warehouse, 195 feet deep by 230 feet wide, cut down hills, and filled up swamps to such an extent that what had been the most useless portion of the city front has become the center of an extensive business. Hundreds of men and teams are at present engaged cutting down the hills in the vicinity and filling up the shallow bay with the materials, extending the area of the city hundreds of fect over what had heretofore been useless territory. The erection of several large warehouses is contemplated in the vicinity.

MARKETS.—The new California Market, extending from California to Pine Streets, was commenced and has been completed during the past year. This is one of the most useful improvements in the city, being centrally located and most conveniently arranged. It is a most substantial structure, with elegant iron fronts on each of these streets, resting on a solid cut granite basement. It cost about \$200,000. Another extensive market, which cost about \$60,000, has been built on Howard Street, between Third and Fourth.

Gardens.—A very elegantly arranged public garden, containing sixteen 50-vara lots, has been opened at corner Twelfth and Folsom Streets. The genial climate of San Francisco is peculiarly adapted for the cultivation of trees and flowers. Here the trees, plants, and flowers from Australia, Europe, China, Japan, and Central America grow to the greatest perfection in the open air, alongside the beautiful native trees of California. Everything that taste, art, and money can accomplish has been done to make these new public gardens a fashionable resort for the cosmopolitan residents of the city.

The Sea Wall.—This great work has been commenced during the past year. It will be 8,336 feet in length when completed. It is estimated to cost \$2,462,470, or \$295 37½ per linear foot. It is to be constructed of solid granite, 8 feet thick at base, and 6 feet at top, resting on a broad embankment of rocks and coment.

THE PACIFIC ROLLING MILLS.—Among the new branches of manufacture introduced during the past year, this establishment holds a prominent position. It is located at Potrero Point, and has been fitted up with every requisite for manufacturing iron bars and rods of any shape or form from one-quarter of an inch to 36 in. diameter, including railroad iron of all descriptions. These works cost \$1,000,000.