The New York Public Library Humanities and Social Sciences Library Manuscripts and Archives Division

Moses Taylor Papers, 1793-1906



Compiled by Richard Salvato

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SUMMARY

Main Entry: Moses Taylor

Title: Papers, 1793-1906

Size: 132 linear feet; 326 boxes, 1167 volumes

Source: Gift of Percy Pyne, Jr., and the Estate of Percy Pyne III, 1930, 1931;

purchase, James Milgram, 1960

Restriction: None

Historical statement: Moses Taylor was a model nineteenth century New York merchant/capitalist, industrial organizer, War Democrat, and a president of the City Bank of New York from 1855 to 1881.

Description: The bulk of the papers reflects Taylor's business career over five decades and is composed of the correspondence and records, 1834-1889, of the New York trading house of Moses Taylor and its successor, the reorganized trading and investments firm of Moses Taylor and Company. It also includes Taylor's personal correspondence and papers, 1837-1880; papers of his estate, 1881-1900; papers relating to the estate of his father, the merchant Jacob Bloom Taylor; letters and papers of Taylor's son, Henry A.C. Taylor, c1860-1870s; correspondence and papers of Taylor's business partners, Percy Pyne and Lawrence Turnure, and associates in trade and industry, 1830-1893; records of companies in which Taylor and/or his family and estate had an interest; letters and papers relating to the Cuban Independence Movement, 1868-1878; and records of other merchants.

HISTORICAL NOTE

The Model New York Merchant

oses Taylor is a little-known but representative figure in the history of nineteenth century American business. When he died on May 14, 1882, the New York Times reported his passing as "An Old Merchant's Death", and carried a lengthy account of his life under the headline, "Starting in Life With Nothing and Leaving Millions Behind Him – His Early Labors By the Midnight Oil – The History of a Self-Made Man." In May 1911 McClure's Magazine ran a series of articles on the "Masters of Capital in America". In the installment on City Bank, Taylor is described as "the last and possibly the greatest of the great New York Merchants".

Taylor's personal papers and business records were given to the Library in 1930, 1931, and 1960 by the son of his partner and son-in-law, Percy Pyne, and the Estate of Pyne's grandson. The collection spans the years 1834-1889, and consists of 10 boxes of personal and family papers, and 316 boxes and 1200 Letterbooks and account books which document Taylor's affairs as merchant, banker, and industrial-capitalist.

They also shed light on the economic arrangements, social relationships, and managerial methods favored by Taylor in the anthracite coal country of eastern and central Pennsylvania where he built a nucleus of industrial companies that grew into a nationwide network. The evidence of his estate, estimated at between \$40,000,000 and \$45,000,000, and wide-ranging stock portfolio, testify to Taylor's significance as a merchant-capitalist. Though not comparable in size, capital, diversity, or influence, to the empires of a J.P. Morgan or a Cornelius Vanderbilt, as a model 19th century capitalist enterprise ¹Moses Taylor and Company holds up well.

¹Hodas, Moses, The Business Career of Moses Taylor, New York University, 1976. Hodas writes: "Taylor's evolution from small merchant to banker-industrialist illustrates the contribution one can make to a nation's economic growth. As a leading banker, Taylor headed financial institutions which aggregated the savings of individuals and channeled them into productive areas. He also had the capacity to make the kind of developmental decisions that were essential to continued economic expansion. His continuous merging of enterprises into larger units in order to increase their efficiency and profitability was a forerunner of the rationalization of American industry that took place at the turn of the century."

Taylor's first business was the commercial house of Moses Taylor. Opened in New York City in 1832, the new commercial house focused on trade with the American South and the West Indies. The second business was the firm of Moses Taylor and Company reorganized in 1849 to manage his growing industrial and financial ventures as well as trade. The business records, which comprise roughly nine-tenths of the collection, document the activities of Taylor, his partners, and his close associates in trade and industry, among them Tomas Terry and the Drake family of Cuba, Marshall O. Roberts, August Belmont, William E. Dodge, Cyrus Field, Anson Phelps, Henry Augustus Coit, Charles Heckscher, Philo Shelton, John Blair, Samuel Sloan, and the creative Scranton brothers of Pennsylvania. Together with Taylor, these men comprised a powerful managerial elite, and, in various combinations, were involved jointly in a wide range of commercial and industrial undertakings.

Moses Taylor was born in 1806 in a house on the corner of fashionable Broadway and Beaver Lane (now Morris Street) a few blocks from the busy waterfront where he would open his first store in 1832 at the age of 26. His business and personal influence kept pace with the rise of New York as the nation's principal business center. Due largely to the advent of the Erie Canal and the growth of the railroad, by the end of the 1830s New York was outstripping Boston, Baltimore, Philadelphia, Pittsburgh, and Albany in the competition for the frontier markets. The ambitious merchant/entrepreneurs of New York, seeking outlets through which to channel their excess wealth, had been colonizing the ore-fields of Pennsylvania and Ohio for nearly two decades. In the years after 1840 the growing concentration in New York of banking and insurance resulted in most railroad and mining main offices taking up residence in New York where there was quick money available, thus expanding the city's economic power and control.

Business was Taylor's birthright. His father, Jacob Bloom Taylor, was a cabinet-maker, merchant, and agent of John Jacob Astor, a Republican alderman, and an inspector of state prisons. Moses Taylor's grandfather and namesake came to New York from England in 1736 and became one of the city's leading merchants. The New York Gazette of 1750 tells us that his business was located "at the corner house opposite the Fly Market". After attending private schools in the city, Moses Taylor at the age of fifteen began his business career as an apprentice clerk at J.D. Brown. Shortly afterwards he moved to G.G. and S.S, Howland, a flourishing import/export house specializing in the West Indies trade during the first quarter of the 19th century. Taylor worked at Howland Brother's for ten years as an unpaid clerk and it was there that he began an economic involvement with Cuba that lasted over fifty years. The brothers encouraged Taylor to trade on his own before opening a store in 1832 as a commission agent. In the same year the country's first cholera epidemic broke out in New York, killing over 2,000 people, driving out many of its wealthy citizens, and forcing the suspension of all commercial activity. According to Daniel Hodas the trading house of Moses Taylor survived with an enhanced reputation for reliability and sound dealings. His business and some records also survived the fire of December 16-17, 1835, which destroyed over six hundred buildings in the business district.

When the Howland brothers retired, they offered Taylor a partnership with their nephew, William Aspinwall (the future developer of Panama). Taylor declined the offer, and with \$15,000 of his savings, and J.J. Astor's backing, he established an import/export store. After a brief period of general trading he focused on the Cuban trade, which, in the first four decades of the 19th century, was surpassed only by Great Britain and France in the volume and value of exports to the United States. He began exploiting the connections in Cuba that he had cultivated during his apprenticeship with the Howland brothers, and within four years had established a regular shipping run to the West Indies. Moreover, the powerful Drake family of Havana made him their New York agent. This was an extraordinary indication of confidence which enhanced his position as a trader, and led to similar arrangements with other Spanish and Anglo-Cuban planters, most notably Tomas Terry.

The Industrial-Capitalist

In 1849 Taylor made changes to his business to accommodate his growing industrial investments. He set aside funds to bankroll that side of the business and made his long-term employee, Percy Pyne, a quarter partner in the new firm of Moses Taylor and Company. In time Pyne became Taylor's son-in-law and closest associate. English by birth, Pyne was educated at Christ's Hospital in London before emigrating to the United States. In 1836 at the age of sixteen he was hired by Taylor as a junior clerk, and in 1855 he married Taylor's daughter, Albertina, who was an active stockholder in many of her father's ventures. Pyne, whose ancestors originated in Spain and were named Pinos, acquired proficiency in Spanish and ultimately replaced Henry Augustus Coit as Taylor's representative in Cuba. Coit entered the Cuban trade in the late twenties, and for several years was a key figure in Taylor's early trading business. His command of Spanish and practiced social skills led to a partnership in the firm of the wealthy and powerful planter, Santiago Drake, the head of the Anglo-Cuban family. Taylor provided Coit with office and clerical help and in return Coit employed his contacts and expertise in Taylor's behalf. Coit was never a formal partner in Taylor's business, and in due course was replaced by Percy Pyne. Over the years Pyne served as an officer of virtually every company in which he and Taylor had a commanding interest. Pyne became in his own right an important industrial organizer and manager. Pyne's partnership, and the promotion two years later of another employee, Lawrence Turnure, enabled Taylor to expand the banking and investing side of the business, though the West Indian trade continued to be a reliable source of capital. Even so, it seems likely that by the end of the 1850s trade had been overshadowed by Taylor and Pyne's expanding involvement in industrial development.²

In 1837 Taylor was made a director of New York's City Bank (the forerunner of today's CitiBank and megabank Citicorp) in which he owned stock, and kept his and the firm's accounts.

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²Bernstein, Iver. <u>The New York City Draft Riots</u>. Oxford University Press. 1990. "By the 1840s, specialized bankers, importers, jobbers, insurers, and brokers had increasingly rendered the generalist merchant of colonial times obsolete in New York and other eastern cities."

He also owned 15 percent of the shares of the Farmers' Loan and Trust Company (then affiliated with City Bank) and was the Chairman of its Executive Committee. During the illness in 1841 of City Bank's president, Gorham A. Worth, Taylor was appointed president pro tem of the bank. Taylor served pro tem again in 1854, and when Worth died Taylor was elected president, a position he held until his death in 1882, by which time he owned close to one third of the bank's stock. He was succeeded as president of the City Bank by Percy Pyne, who served until four years before his death in 1895. Chartered in 1812, over the years the City Bank had become powerful by loaning funds, discounting commercial papers and circulating banknotes, and by serving the interests of sugar merchants, cotton brokers, metal merchants, the largest New York gas companies, some southern railways, and the fortunes of the Vanderbilts. The bank also provided funds and influence for some of the industrial ventures of Taylor and his associates. This was an era when fortunes could be quickly made and quickly lost because the innovative technology of the period was a ravenous consumer of private wealth. A merchant who moved into industry without a dependable bank at his back was likely to go under without much delay. Taylor and Pyne's access to the cash reserves of one of the country's most important and fastest growing banks gave Moses Taylor and Company a secure base in the highly competitive world of industrial capitalism.

As a private investor Taylor joined with Cyrus Field and Peter Cooper in the first Atlantic cable venture. But his investing career may actually be dated from 1843 when he loaned money to the Forest Improvement Company, a venture in building short railway lines in the anthracite fields of eastern Pennsylvania. When Taylor reorganized his business in 1849, he began committing funds to the railroad, iron, coal, and gas industries. In short order he and his partners were involved in the affairs of the Cayuga & Susquehanna Railroad, which provided coal producers of the Schuylkill and Lehigh valleys with an outlet to western markets by way of Lake Cayuga and the Erie Canal; the Chestnut Hill Iron Ore Company, with August Belmont, Simon Cameron (later for a time Lincoln's Secretary of War) and Charles Heckscher; the Delaware, Lackawanna, and Western Railroad, one of Taylor's most important enterprises; the Jersey Shore Improvement Co., which, for a brief period, controlled rail access to New York harbor and the city; Lackawanna Iron & Coal Co., the Scranton brother's heart-breaker; the New Jersey Zinc & Iron Co., which became a major producer of spiegeleisen, a critical ingredient in the production of steel; the New York & Schuylkill Coal Co., always on the brink of failure and dependent on Taylor's large loans³; the Penn Mining & Smelting Co., a failure, but not completely, because Taylor met there a mining engineer, Thomas Petherick, who would work with him in many future mining ventures; the Union Iron & Coal Co., a venture with Pyne, and Louis Von Hoffman (Taylor's associate at City Bank), Charles Heckscher; and a host of other enterprises too numerous to mention here.

Taylor's closest, most important and influential associate after Percy Pyne, was Charles Heckscher. He was born in Paris in 1806 and emigrated to the United States in 1829. Not long afterwards he established a commission and banking house, and began his life-long involvement

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³In 1865 Taylor bought close to 12,000 shares in the New York & Schuylkill Coal Company. On May 15 of the same year the company's president, O.W. Davis, asked for military aid to put down striking miners. Earlier in May a former Union General, W.W. Duffield, had become the company's site superintendent.

in the anthracite region of Pennsylvania. He was instrumental in bringing Taylor into mineral development as an investor and manager. Over the years the two friends were associates in many enterprises, the New York & Schuylkill Coal Co. and Scranton Coal Company, being the most notable. At the time of his death in 1866 Heckscher was one of the leading mineowners in the United States.

By the time Taylor became active in the ore-fields of New Jersey and Pennsylvania he already possessed the essential ingredients for wielding power in industry: He had a solid standing as a merchant; he was a successful banker with widespread banking links and access to large sums of quick money; he enjoyed influential connections in the field of insurance; and he could rely on the good will of political friends and business associates. Evidently, Taylor was involved in the creation of only two industrial companies, the Chestnut Hill Iron Ore Company, and the Penn Mining and Smelting Company. It appears that Taylor preferred to pick up companies that were basically sound and had potential for growth, but were in poor financial shape due to mismanagement or lack of banking connections. His method as a financier seems to have been little different from other New York industrial financiers: He advanced loans, often in the form of quick cash, and, as quickly as possible he acquired blocks of stock which gave him financial control of the business enterprise. Then he would install his own site superintendent and engineers who would report directly to him in New York. The letters in the collection to Taylor and Pyne from Selden and Joseph Scranton reveal an industrial environment where constant suspicion and alert guardedness were indispensable instruments of survival. The Scranton brothers were inspired organizers but luckless managers and proved no match for the New York financiers whose loans they inevitably needed to carry out their imaginative industrial schemes. ⁴ The friendly tone of many of the letters to Taylor suggest that he may have been less voracious than other New York financiers of the period.

The records of the Lackawanna Iron & Coal Co., provide a good illustration of Taylor's business methods. The company was founded in the mid-1830s by Selden and George Scranton on the site of what is now the city of Scranton in north-eastern Pennsylvania. The Scranton's were brought close to ruin by the economic depression of 1837, which caused the collapse of Pennsylvania's state public works. When the state withdrew its support from the railroad and other industries, Anson Phelps and William E. Dodge stepped in with financial aid. When Dodge became the director of the Erie Railroad, he induced the line's board to give the Scrantons a lucrative contract to make rails. In 1853 Taylor began investing in the company and in the Delaware, Lackawanna & Western Railroad and the Mount Hope Iron Company in New Jersey. By 1861 Taylor controlled the Mount Hope Iron Company, and he, joining with John I. Blair, and Charles Heckscher, persuaded Joseph Scranton of the Lackawanna Iron & Coal Co. to accept Taylor's share of the Mount Hope Iron Company (whose ore was needed by the

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⁴Montgomery, David. <u>Beyond Equality: Labor and the Radical Republicans, 1862-1872</u>. University of Illinois Press. 1981. Writing about the Pennsylvania iron industry Montgomery says: "Here was an industry between the era of iron and the era of steel, beckoned forward by the great demand for rails and bridges provided by government-subsidized railroad promotion, but restrained by the fact that the new and necessary techniques were far too expensive to be financed by individual industrialists."

Lackawanna Iron & Coal Co.) in exchange for stock in the Lackawanna Iron & Coal Co. By the beginning of the Civil War the Mount Hope Iron Company had merged with the Lackawanna Iron & Coal Co.. By this time Taylor owned 20% of the stock, making him one of the leading individual stockholders. At the same time he and Percy Pyne owned 25,000 shares in the Delaware, Lackawanna & Western Railroad, which became the iron company's chief transporter. For the rest of his life Taylor was active in the affairs of the Lackawanna Iron & Coal Co., and in the mid-1870s he was a key figure in the company's conversion to steel.

Another typical enterprise, the New Jersey Zinc & Iron Co., was organized in 1848 as the New Jersey Zinc Co., to develop the zinc resources of Franklin (better known as Franklin Furnace), a village in Sussex County. By 1867 Taylor had acquired half of the company's stock. In the same year he purchased the leasehold of the Franklinite Iron Company. Whereupon he became embroiled in a drawn-out legal dispute between the two companies. The suits and counter-suits continued until 1880 when New Jersey Zinc negotiated a settlement which led to a merger of the companies and the formation of the New Jersey Zinc & Iron Co. In thirteen years Taylor had converted his leasehold into a one-half ownership of the most important zinc producer in the United States.

At the same time as Taylor was building his empire in nearby states he was acquiring controlling stock in New York City's two largest gas-light companies and buying stock in other utilities in Brooklyn and Long Island, Buffalo, Chicago, and Scranton. He soon had the two rival New York companies sharing technical information, and buying coal together from his mines, shipped to the city on his railroad over rails made from his iron. After two decades of internecine war (and two years after his death in 1882) the leading New York gas-light companies were merged to form the Consolidated Gas-Light Co. (now Consolidated Edison). Although the merger was orchestrated by Pyne and Taylor's close friend, Samuel Sloan, it resulted largely from the process begun by Taylor in the 1850s to rationalize competition in a cut-throat, expanding industry.

The War Democrat

Inlike his father, Taylor was not a public figure. But he was, by virtue of his wealth and standing, influential in the Democratic Party and Tammany Hall. Like many other New York businessmen, he had strong cotton and tobacco ties to the South. He was a member of the pro-southern Democratic Vigilance Association. He served as vice-president of a monster rally held at New York's Castle Garden in support of the Compromise Bill of 185 calling for the abolition of slavery in the District of Columbia and a stricter fugitive slave law. In 1856 he backed Buchanan's presidential candidacy. Two years later he sponsored a meeting which favored admitting Kansas to the Union on the basis of popular sovereignty. In 1860 he joined Astor, August Belmont, and Erastus Corning in backing Stephen Douglas. This is the profile of a supporter of slavery and unity, commonly referred to as a "conciliationist". On this thorny matter of slavery and wealthy New York Democratic merchant/capitalists like Taylor, it should be remembered that the profits derived from the slave-ridden Southern and

West Indian cotton, tobacco, and sugar trades, was the basis of the fortunes of many northern merchant/capitalists. This wealth, directly related to slavery, fueled the Industrial Revolution.

Taylor was also a member of the inner circle of wealthy and privileged merchants, bankers, industrialists, and railroad attorneys gathered around August Belmont, the cultivated German banker and representative of the House of Rothschild. Belmont was also the New York leader of the Young America nationalist movement. Iver Bernstein writes that these Democratic businessmen were "the most racist upper-class group in the city" during the ante-bellum period. He also comments that Young America feared and opposed abolition as a "threat to the stability of an expanding white American empire"5 and asserts that they were as influential as any elite in American history. Merchant support for the South and slavery was potentially subversive to the North and a cause for deep concern, as was made clear by the violent, near-revolutionary antidraft riots in New York (and other eastern cities), which were initially backed by Democratic merchants, and which ended in the Irish poor fighting the Union Army mere blocks from the exchange houses of lower Manhattan, and beating and killing poor ex-slaves. As Bernstein points out, the political choices of 1860-61 were made especially difficult by the "commitment of many New York merchants and Southern leaders to free trade and white supremacy". In a speech to the New York Common Council in January, 1861, Fernando Wood, the city's pro-Southern mayor, publicized the plan for New York to secede from the Union as a free-trade republic. This extreme course of action was debated openly by some Democratic merchants and considered privately by many more.

After Fort Sumter, Taylor, and other New York businessmen who were not manifestly opposed to slavery, joined the Union cause however. Although questions of motivation are always tricky, it may have been that the foremost concern for Taylor and his colleagues was not slavery or emancipation but the economic consequences for business of secession and the political and social disruption that must inevitably follow in its wake. Overseas markets were up for grabs, and the necessary global aggressiveness to win them was conceivable only in a unified and assertive nation with focused and coordinated political and economic goals. It could be argued that the eventual alliance of northern capitalists and Republican politicians, a key triumph for American capitalism, was as momentous for the United States as Emancipation. It was a coup, and at its core were opportunistic financiers and industrialists like Taylor and Percy Pyne, Charles Heckscher, August Belmont, Samuel Sloan, and Marshall O. Roberts, and their associates, friends, and business rivals.

In any case, Taylor and many of his his associates chose the Union. As chairman of the loan committee of the Associated Banks of New York, and as a member of the Treasury Note Commission, in the first year of the war Taylor worked with other eastern industrialists to raise a one hundred fifty million dollar loan for the war effort. He also helped to expand the Union navy, and became a staunch supporter of the Secretary of the Treasury, Salmon P. Chase. In July

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⁵Bernstein. Op. Cit.

1864 President Lincoln offered Taylor the important post of sub-treasurer of New York; but Taylor declined the position although pressured to accept by both Republicans and War Democrats. In 1864 he was appointed chairman of the campaign committee of the Union Republican Party formed to campaign for Lincoln's reelection. After Lincoln's death Taylor gave his support to Andrew Johnson with whom he shared a dislike of Radical Republicans and Reconstruction. In 1867 Taylor shifted his allegiance to U.S. Grant, but he continued to support Tammany at home, and was associated with the movement to change the New York City Charter it. With Astor, Marshall O. Roberts and others, Taylor served on a committee appointed to investigate Boss Tweed's Comptroller. In their report the committee cleared the city government of any wrongdoing. The New York Times condemned the report, while the editors of the New York Herald defended it.⁶

Not noted as a philanthropist, a few years before his death Taylor gave money to create a hospital in Scranton to provide free general medical care for employees, and their families, of the Delaware, Lackawanna, & Western Railroad and the Lackawanna Iron and Coal Company. Six years after Taylor's death, Moses Taylor and Company was dissolved by its three partners, Percy Pyne, Lawrence Turnure, and Percy Pyne Jr., who, except for the senior Pyne, formed a new company, Lawrence Turnure & Company.to reform New York's charter.

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⁶New York Times and New York Herald, Nov. 7, 1870.

SERIES DESCRIPTION

The papers consist of seven series as follows:

SERIES 1. MOSES TAYLOR/MOSES TAYLOR AND COMPANY

Correspondence and business records, 1834-1889. This series relates chiefly to trade in the West Indies (principally Cuba) in staple products, such as sugar and its popular derivatives, rum and molasses, and cotton, tobacco, spices, iron, railroad equipment and supplies, and other manufactured commodities. Included in the records are mercantile reports, shipping accounts, labor accounts, ships' manifestoes and log books, vessel and cargo insurance books, cargo books. The correspondence, about half of it in Spanish and French, is with commercial envoys and agents, planters, factors, bankers, shipbuilders, shipping agents, ship's captains, and others involved in the complex trading network. This series also contains material that relates to the activities of Taylor, his partners, and associates, field agents superintendents, engineers, and others, primarily in the railroad, iron ore, coal, and gas industries. Connected to the sugar trade, but arranged separately, is material relating to the Cuban Independence Movement (See Series V) of 1868-1878 led by landowners and bankers. **Boxes 1-208, volumes 1-575**

SERIES 2. ESTATE AND PERSONAL PAPERS

Estate Papers of Moses Taylor, consisting of correspondence, letterbooks, and assorted papers, 1882-1900; the estate papers of his father, Jacob Bloom Taylor, include a ledger and journal, 1853-1882; personal correspondence and accounts, 1860s-1870s, of Moses Taylor's son, Henry A.C. Taylor; and other family papers. **Boxes 209-219**

SERIES 3. BUSINESS PARTNERS AND ASSOCIATES

Sub-series 3.a. Henry Augustus Coit.

Correspondence, much of it in Spanish, with Drake Brothers, and others, business records, 1830s-1850s, and accounts, relating to the activities of Henry Augustus Coit in Cuba on his own and Taylor's behalf. **Boxes 220-234, volume 576, and Addenda, volumes 1112-1115**

Sub-series 3.b. Charles Heckscher.

Correspondence of Charles Heckscher, and correspondence and records of Charles Heckscher and Company, 1830-1865. General correspondence, 1830-1865; letterbook, 1859; letters to Edward Heckscher; correspondence with James Hamilton, 1835-1842; accounts current, 1853-

1855; Journal, 1864; ledgter. 1863-1865; agents general cash accounts; 1861-1865; accounts of canal boat captains with Heckscher & Co.; Bills payable, 1857; notes and bills receivable, 1859-1862. **Boxes 235-238, volumes 577-590**

Sub-series 3.c. Percy Pyne.

Correspondence and papers, 1843-1887, of Taylor's partner and son-in-law. Letterbooks. 1880-1882; letters to Pyne, 1843-1887; accounts; private account books; Commercial List (Merchants), 1851-1861; Spanish lesson book and letterbook in Spanish.. **Boxes 239-244**

Sub-series 3.d. Lawrence Turnure.

Taylor's second partner. Although he was also an investor and industrial manager, it appears that he was chiefly active in the trading side of the business. Letters to Turnure, 1852-1893; letterbook copies, 1850s; private accounts. **Boxes 245-249**

Sub-series 3.e. Philo Shelton.

Letters, 1833-1878, from the Boston sugar merchant, to Taylor, Pyne, and Henry A. Coit. Shelton was also associated with Taylor in industrial ventures. **Box 250**

SERIES 4. RECORDS OF INDUSTRIAL COMPANIES

Sub-series 4.a. Cayuga and Susquehanna Railroad Company.

Correspondence, 1852-1890; letterbook, 1855-1859; cash books, 1852-1860; deposits book, 1852-1855; dividends book, 1853-1878; and interest coupons.

In 1853 John J. Phelps, William Dodge, and the Scranton brothers organized the Leggetts Gap Railroad in northeastern Pennsylvania. In the same year this road became the Delaware, Lackawanna & Western Railroad (see below). Taylor joined the Board of Directors, and realizing the road's geographical limits, joined with Phelps, Henry Young, and Samuel Willetts to lease and operate for forty years the Cayuga and Susquehanna Railroad, thus providing the coal producers of the Schuylkill and Lehigh Valleys with an outlet to western markets by way of Lake Cayuga and the Erie Canal. **Boxes 251-253, volumes 591-599, and Addenda, volume 1116**

Sub-series 4.b. Chestnut Hill Iron Ore Company.

Letterbooks, 1879-1892; correspondence, 1881-c1892; letters from resident superintendents, 1851-1880; minutes of the meetings of the Board of Directors, 1851-1893, 1901; account books of the Receiver, S.S. Palmer, 1893-1900; papers, 1853-1864 of an Agent, George Campbell, Checking account books, 1879-1892; day book, 1859-1864; journals and ledgers 1851-1892; weekly blast furnace reports, 1879-1892; mortgage income bond transfer book, 1885-1894; map of property; and drafts of two tracts of land.

Taylor and Charles Heckscher joined August Belmont, Simon Cameron, and others in purchasing iron ore property in Columbia, Pennsylvania. Bought at a sheriff's sale, the property was conveyed to the newly-chartered Chestnut Hill Iron Ore Company not far from Philadelphia. Over the next fifteen years Taylor and Percy Pyne gained control of the company. Although Taylor unwaveringly supported the company it would prove to be one of his less successful ventures, and a decade after his death in 1882, his executors foreclosed the mortgage and declared bankruptcy. Of special interest in this series are the letters of two resident supervisors, Eugene Border, to his uncle, Charles Heckscher, and Charles Nourse to Percy Pyne. Together these letters form a fluent managerial chronicle of strikes and labor disputes, engineering concerns, technological innovations, improvements, and improvisations, weather conditions, and the routine problems of road building and management. Boxes 254-269, volumes 600-645, and Addenda, volumes 1117-1123

Sub-series 4.c. Delaware, Lackawanna and Western Railroad.

Letters to Taylor and Pyne chiefly relating to the Lackawanna Iron & Coal Company, 1859-1861; general correspondence, 1851-1900; annual reports, 1858, 1860-1862; coal sales at auction, 1863-1864.

Founded in 1853 as a coal carrier, the Delaware Lackawanna & Western Railroad was one of Taylor's most creative enterprises. In 1854 he bought \$25,000 worth of stock in the company and joined fellow New York merchants on the Board of directors. Through the leasing of the Cayuga and Susquehanna (see above) and other roads, and by constructing new track and absorbing several strategic trunk lines, Taylor and his associates expanded the Delaware, Lackawanna & Western Railroad eastward to tidewater and westward into the heartland. **Box 270**

Sub-series 4.d. Harvey Screw and Bolt Company.

Interoffice correspondence, 1883-1886; incoming letters, 1882-1886; letterbooks, 1881-1887; ledger and journals, 1881-1894; minutes of meetings of the Board of Directors, 1881-1890; account book, 1882-1883; memorandum ledger, 1883-1885; stock transfer book, 1883-1886; and scrapbooks, chiefly on naval armor, 1893-1894.

The relationship of this business to Taylor, or to his business, is not known. **Boxes 271-286**, **volumes 646-662**.

Sub-series 4.e. Jersey Shore Improvement Company.

Minutes of meetings, 1854; meetings of stockholders, 1858; stocks and bonds record book, c1850s; expensives account book, 1867-1879; accounts ledger, 1857-1863; journal, 1855-1882.

In 1854, through this company, Taylor, John J. Phelps, Charles Heckscher, and Marshall O. Roberts, bought property in New Jersey on the Hudson River shore near the shortest river crossing to New York City. In a complicated deal involving several railroads, the property near Hoboken was sold to the Delaware Lackawanna & Western Railroad (see above). Taylor played a central role in the negotiations which led to the expansion of the Delaware, Lackawanna and Western Railroad and the acquisition of the terminal site. **Box 287, volumes 663-672**

Sub-series 4.f. Lackawanna Iron and Coal Company.

Letters, 1853-1899; letterpress book, 1864-1868; loose accounts. Box 288. See the Historical Note, page 6 for brief description of this company and Taylor's relationship to it. **Box 288**

Sub-series 4.g. New Jersey Zinc and Iron Company.

Letters to Moses Taylor and Company, 1855-1901; letterbooks, 1890-1900; accounts; dividends declarations, 1899, 1900; stock transfer book, 1880-1888; transfer sheets, 1899, 1900; comparison of profits for 1897 and 1898; payrolls; daily reports, 1896 (incomplete); case record,, Moses Taylor vs. New Jersey Zinc Company; Checking account books, 1880-1895; dividend checks, 1881-c1893; Journals, 1880-1893; invoices, 1895, 1896.

Organized in 1848 as the New Jersey Zinc Company to develop the zinc resources of Sussex County. See the Historical Notes, page 7, for a brief description of this company and Taylor's relationship to it. **Boxes 289-293, volumes 673-714**

Sub-series 4.h. New York and Schuylkill Coal Company.

Letters to the house of Moses Taylor and Moses Taylor and Company, 1830-1871; letterbooks, 1866, 1867; correspondence of O.W. Davis, president of the company, 1865, 1866; letters of O.W. Davis, president of the company, to former Union general, W.W. Duffield, field superintendent, 1865; letterbooks of O.W. Davis, 1865-1866; correspondence of the treasurers, G.W. Cushing, 1865, and David Palmer, 1866, 1867; account of letters received, 1865-1867; accounts ledger, 1865-1868; accounts with boat captains; account sales at 14th Street Yard, New

York City, 1866, 1867; bills outstanding, 1864, 1865; cash ledger, 1866, 1867; canal ship ping accounts, 1867; checkbooks, 1865-1867; scrip and certificate books, 1865-1876

Taylor began his involvement in the anthracite coal fields of eastern Pennsylvania as early as 1843 when he loaned money to the Forest Improvement Company which had succeeded the New York and Schuylkill Coal Company with Charles Heckscher as principal operator. The New York and Schuylkill Company was started in 1823 by New York capitalists. In 1865 the company reverted to its original name, New York and Schuylkill Coal Company, and in June of 1867 it closed down operations. Three years later it reopened as the Manhattan Coal Company. **Boxes 294-298, volumes 715-769**

Sub-series 4.i. Penn Mining and Smelting Company.

Letters to Moses Taylor and Company, 1831, 1849-1864; minutes of the Board of directors, 1850-1856; meetings of the Board of Directors, 1850-1853; charter; accounts; treasurer's reports, shelton agreement; costs of mining, 1849, 1850; capital stock transfer book, 1850-1855; stock certificate book, 1850-1855; stock ledger, 1850-1856; checkbook, 1851-1853; *Copper Mining in Great Britain and Ireland*, by Thomas Perick, 1849

In 1850 Taylor joined with Charles Heckscher, Thomas Petherick (a mining engineer who assisted Taylor in many ventures) and his Cuban sugar associates, Henry A. Coit and Philo Shelton, to form the Penn Mining and Smelting Company near Valley Forge, Pennsylvania. The company ceased operations and was dissolved in 1855. **Boxes 299 and 300, volumes 770-774**

Sub-series 4.j. St. Louis and Hannibal Railway.

Correspondence, 1883-1895.

Taylor's Estate held considerable stock through Percy Pyne and Stephen Palmer in this company which had track running northwest from St. Louis through Missouri and Iowa. Both Pyne and Palmer served as presidents, as did John I. Blair, Taylor's associate in many industrial enterprises. In 1885 the company expanded by acquiring the St. Louis, Hannibal, and Keokuk Railroad. **Box 301**

Sub-series 4.k. Union Iron and Coal Company.

Letters, 1853-1858, 1860; minutes of the Board of Directors, 1852-1858; minutes of Meeting of the Phoenix Iron and Coal Company, 1853; 1854,1855; minutes of Meetings of the Union Iron & Coal Company, 1854-1859; bills payable, 1857-1858; daily journals, 1857, 1858; journal, Phoenix Iron and Coal Company, 1853-1855; ledger (abandoned) three entries, 1853, 1854; stock ledger, 1854-1858; stock transfer book, Phoenix Iron and Coal company, 1853, 1854; stock transfer book, 1854-1858.

Taylor, Percy Pyne, Charles Heckscher, and Lewis Von Hoffman, a broker and Taylor's associate at City Bank, purchased the property of the Phoenix Iron and Coal Company near Scranton, Pennsylvania (a.k.a. Phoenix Iron and Coal Company). In addition Taylor turned over to the company close to 2,000 acres of land he owned in the area. **Boxes, 302 and 303, volumes 775-786**

Sub-series 4.1. Miscellaneous industrial companies.

See pages 47-49 of the container list for a list of companies. **Box 304, volumes 787-807**

SERIES 5. CUBAN INDEPENDENCE MOVEMENT (Ten Years War, 1868-1877)

Letters, 1863-1888; copies of letters; 1873-1878; copies of letters to General Manuel Quesada, Carlos Manuel de Cespedes, and others, 1869-1876; account book, 1873; clippings; diario de las operacions, Matanzas; financial records; petty cash books; 1869-1878; receipt book, 1870;

Over these years wealthy sugar planters and urban bankers succeeded in compelling the Spanish government to remove some of the constraints on their plans to expand the sugar industry. Taylor acted as a banker, handling funds transferred from Cuba to New York and New Orleans. The firm also acted as agents for the movement in obtaining armaments and other supplies. Taylor and Pyne were uniquely suited for their roles of agent and banker by virtue of their long and mutually profitable association with many of the planters and bankers (such as Gelato and Company) which were involved in the movement, and by their sympathy for the movement's desire to rid Cuba of Spanish rule and its restraints on the expansion of the sugar industry. Included in this section are correspondence, political and military records, financial records and accounts books, pamphlets and leaflets, the Letterbook of Carlos de Castillo, copies of letters to Manuel Quesada, Carlos Manuel de Cespedes, and others. **Boxes 305-309, volumes 808-817.** See also **Boxes 58-63, volumes 69-76**

SERIES 6. RECORDS OF OTHER MERCHANTS

Many of the companies in this series pre-date or post-date Taylor and his firm. It is not known how the records of these merchants came to be in the collection. The bulk of the records in this series are those of Levi Coit, Coit & Smith, and William Coit, from 1796 through 1844. These merchants may have been associates of Taylor's father. In view of their names, however, it is more likely that they were related to Henry Augustus Coit, Taylor's former agent in the Cuban sugar trade, who may have inherited their records and stored them in his space in Taylor's South Street office. Some of the firms may have been Taylor's tenants. **Boxes 310-317**, **volumes 818-915**

SERIES 7. ADDENDA.

Moses Taylor/Moses Taylor and Company, **Boxes 318-326**, **volume 916-1111**; Papers of business Partners and associates **Volumes 1112-1115**; Records of companies in which Taylor

and/or his family and estate had an interest, **Volumes 1116-1123**; Other merchants, **volumes 1124-1139**.

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	(c) Delaware I ackawanna & Western Railroad Co
	TOT DELAWATE TACKAWAIIIA (V. WESTELL NAIITOALL L.)

(c) Delaware, Lackawanna & Western Railroad Co.

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              1899, Dec. 27-1900, May
713
              1900, May 2-Aug. 25
714
              Stock Transfer Book, 1880, Nov. 22-1888, Jan. 18
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(h) New York & Schuylkill Coal Co.

Boxes 294

Letters to, 1830-1871; Taylor 's loans to the Forest Improvement Co.; List of chief shareholders in the Manhattan Coal Co.; Meetings of Board of Directors, 1829, 1830, 1867, 1868-1870; organization of the Manhattan Coal Co.; Agreements; Weigh Office statistics, 1866; legislative acts relating to the New York & Schuylkill Coal Co., and the Forest Improvement Co.; accounts

295-297 298	Accounts Coal accounts; inventories, and other oversize accounts Correspondence of O.W. Davis, President, 1865-1866
Volumes 715 716 717 718 719 Corre	Letters to, 1865, June 9-Dec. 18 Letterbook of Davis, 1865, Jan. 9-July 31 (indexed) Letterbook of Davis, 1865, Aug. 1-Dec. 30 Letterbook of Davis, 1866, Jan. 8-June 15 Letters from Davis to W.W. Duffield, 1865, Aug. 16-Dec. 30 spondence of the Treasurers, 1865-1867
720 721 722	G.W. Cushing, 1865, Aug. 19-Oct 31 David Palmer, 1866, July 2-Sept. 29 David Palmer, 1867, May 1 July 31
	David Palmer, 1867, May 1-July 31 books, 1866-1867
723	1866, Jan. 2-Mar. 31
724	1866, Apr. 2-June 30
725	1866, Oct Dec. 31
726	1867, Jan. 2-Apr. 30
727	1867, Jan. 7-July 1
728	Account of letters received, 1865-1867
729	Accounts ledger, 1865-1868
730	Accounts with boat captains
731	Account sales at 14th Street Yard, New York City, 1866, Jan. 2-1867, Apr. 14
732	Account sales at 14th Street, New York City, 1867, Apr. 10-June 26
733	Bills outstanding, 1864, Jan. 28-1865, Apr. 21
734	Bills outstanding, 1865, May 8-1866, Oct. 30
735	Bills Receivable, 1865, Apr. 10-1867, June; Discount line with City Bank
736	Cash ledger, 1866, Oct. 2-1867, Aug. 30
737	Canal shipping accounts, 1867
738	Stock certificates (blank)
Check	kbooks, 1865-1867
739	1865, July 24-1867, July 3
740	1865, Feb. 8-1866, July 16
741	1865, July 8-1867, June 13
742	1866, July 11-2867, Jan. 17
743	Contracts for cargo vessels, 1863, Sept. 11-1865, Dec. 6
744	Coal Book, 1844, Apr. 13-1846, Nov. 7
745	Coal order book, 1865, Sept. 13-Nov. 18
746	Coal orders and deliveries, 1865
747	Coal orders and deliveries, 1866, Feb. 9-1867, June

748	Coal sales, 1865, June 5-1866, Oct. 27	
749	Coal sales, 1866, Oct. 30-1867, June 22	
750		
	Jan. 2	
751	Commission accounts, 1865, Apr1867, June 20	
752	Daily shipments of cars from the mines, 1865-1867; weekly tonnage, 1865-	
	1867	
753	Index to coal sales ledger No. 1	
754	Journal, 1865, Feb1868, Dec.	
755	Ledger kept at Pottsville, 1828, May 16-1830, Apr. 9	
756	Memoranda (Mines) 1865-1867	
757	Mule towage, 1863; wharfage & unloading, 1863	
758	Bank Account Book (National City Bank), 1866	
759	Bank Account Book (City Bank), 1865	
760	Order Book, 1866, Aug. 16-1867, June 25	
761	Petty Cash Book, 1865, June 19-1867, July 31	
762	Resident manager's account book, 1865-1867	
Scrip	& Certificate Book, 1865-1876	
763	1865 (Index)	
764	1869	
765	1871	
766	1876	
767	Shipment's of coal to Fisk s Wharf, Boston, 1864	
768	Transfer of Stock, 1835-1854	
769	Wharfage Book, 1855-1858; 1866	
	See also: Oversize Charter Case, map of coal areas; Manhattan Coal Co.	
Tract	s at Heckcherville, 1869	
769a	Deeds to the company (Land Agents Office)	
(i) P 6	enn Mining & Smelting Co.	
Boxes		
299	Letters to, 1831, 1831; 1849-1864	
300	Costs of mining, 1849, 1850; charter; shelton agreement; treasurer 's reports;	
	s; proxies; Meetings of the Board of Directors, 1850-1853; lands; <i>Copper</i>	
	ng in Great Britain and Ireland, by Thomas Petherick, 1849; accounts	
Volumes		
770	Capital stock transfer book, 1850, Aug. 6-1855, Jan. 13	
771	Checkbook, 1851-1853	
772	Minutes of the Board of Directors, 1850, Apr. 6-1856, July	
773	Stock Certificate Book, 1850, May-1855, June 30	
774	Stock Ledger, 1850, June 13-1856, July 24	

(j) St. Louis and Hannibal Railroad Co.

Boxes

301 Letters, 1883-1895; records

(k) Union Iron and Coal Co. (Phoenix Iron and Coal Co.)

302	Letters, 1853-1858, 1860; Minutes of the Board of directors, 1852-1858
303	Records
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775	Bills Payable, 1857, Feb. 16-1858, Mar. 22
776	Checkbook, 1857, Feb. 18-1858, Aug. 3
778	Daily Journal, 1857
779	Daily Journal, 1858
780	Journal, 1853, Apr. 12-1858, Dec. 31
781	Journal, Phoenix Iron & Coal Co., 1853, Apr. 12; 1854, Feb. 13-1855, Jan.
782	Ledger (abandoned) three entries: 1853, Apr. 12; 1854, Feb. 14 and June
783	Minutes of Meetings, Phoenix Iron and Coal Co., 1853, May 14-1854, Feb. 13,

Minutes of Meetings, Union Iron & Coal Co. 1854, June 13-1859, Jan. 5

784 Stock Ledger, 1854, July 5-1858

785 Stock Transfer Book, Phoenix Iron & Coal Co.1853,

Apr. 14-1854, June 21

786 Stock Transfer Book, 1854, July 5-1858

(l) Miscellaneous industrial companies

Box 304	Folder 1	Albert Mining Co.
	2	Atchinson, Topeka & Santa Fe Railroad Co.
	3	Atlantic Telegraph Co.
Box 304	Folder 4	Baltimore & Ohio Railroad Co.
	5	Backman Valley Railroad Co.
		See also: Chestnut Hll Iron Ore Co.
	6	Bank of California
	7	Bayonne & Greenville (N.J.) Gas Light Co.
	8	Brooklyn City Railroad Co.
	9	Buffalo Gas Light Co.
	10	Central Car Co.
	11	Central Railroad Bank ((Central railroad &
	Bank	ing Co. of Georgia
	12	Central Railroad Company of New Jersey
	13	Chicago & West Michigan Railroad Co.
	14	Chicago, Burlington & Quincy Railroad Co.

- 15 Chicago Gas Light & Coke Co.
- 16 Chicago, Pekin & South Western Railroad Co.
- 17 Chicago, St. Louis & Western Railroad Co.
- 18 Chicago, Wilmington & Vermillion Coal Co.
- 19 Chicago, Wisconsin & Minnesota Railroad Co.
- 20 Consolidated Gas Co. of New York
- 21 Cotton States Life Insurance Co.
- 22 Crown Point Iron Co.
- 23 C.W. Sexton Mine
- 24 Detroit, Lansing & Northern Railroad Co.
- Everett Land Co.
- Fort Wayne & Jackson Railroad Co.
- 27 Goshen Hole (Wyoming) Irrigation
- Green Bay & Western Railroad Co. Kewaunee, Green Bay & Western Railroad Co.
- Green Bay, Winona & St. Paul Railroad Co.
- 30 Houston & Texas Central Railway
- 31 Hudson River railroad Co.
- 32 Jackson, Lansing & Saginaw Railroad Co.
- 33 Kansas City, Fort Scott & Gulf Railroad Co.; Kansas City, Springfield & Memphis Railroad Co.; Kansas City, Lawrence & Southern Kansas Railroad Co.
- 34 Lackawanna & Bloomsburg Railroad Co.
- 35 Lackawanna Iron & Steel Co.
- 36 Lehigh Valley Railroad Co.
- 37 Mahanoy & Broad Mountain Railroad Co.
- 38 Manhattan Gas Light Co.
- 39 Marquette, Houghton & Ontonagon Railroad Co.
- 40 Metropolitan Gas Light Co.
- 41 Metropolitan Street Railway Co.
- 42 Mexican Telegraph Co.
- 43 Michigan Central Railway Co.
- 44 Milwaukee Gas Light Co.
- 45 Mine Hill & Schuylkill Haven Railroad Co.
- 46 New Jersey West Light Railroad
- Box 304 Folder 47 New York & Texas Land Co. Ltd.
 - 48 New York & Hudson River Railroad Co.
 - 49 New York Gas Light Co.
 - New York Life Insurance & Trust Co.
 - New York, Newfoundland & London Telegraph Co.
 - 52 Northern Pacific Railroad
 - 53 Oregon Pacific Railroad Co.
 - 54 Oxford Furnace
 - 55 Paterson & New York Plank Road co.
 - See also: Volumes 793-796

	56	Pennsylvania Railroad Co.
	57	Pennsylvania Steel Co
	58	Pequa Railroad & Improvement Co.
	59	Philadelphia & Reading Railroad Co.
	60	Philadelphia & Trenton Railroad Co.
	61	Reading Railroad Co.
	62	Rome, Watertown & Ogdenburg Railroad Co.
	63	Scranton Coal Co.
	64	Shawnee Iron Works
		See also: Chestnut Hill Iron Ore Co.
	65	Sioux City & P Pacific Railroad Co.
	66	South Carolina Railway Co.
	67	South Missouri Land Co.
	68	Steward Iron Mining Co.
	69	Sumner County Railroad Co.
,	70	Texas & Houston Railroad Co.
	71	Union Pacific Railway Co.
	72	Union Stockyard & Transit Co.
	73	West Fairmont & Marion Consolidated Gas Coal
		Co.
	74	West & Atlantic Railroad Co.
	75	West Union Telegraph Co.
	76	Wisconsin central Railroad Co.
	77	Single items
City Ba	nk, Se	curities, 1875
Species	Book,	, 1823-1826
Florenc	e Zinc	Co., Letterbook, 1897, Jan. 7-Apr. 2
International Railroad Co., Ledger, 1870-1873		
Joliet Iron & Steel Co., Bond Register, 1871-1874		
List of investors, 1887		
Paterson & New York Plank Road Co., accounts, 1861, June 3-1879, Feb. 15;		
dividends, 1862-1873		
Paterson & New York Plank Road Co., capital stock transfer book, 1861,		
June 17-1878, Sept. 12		
Paterson & New York Plank Road Co., Minutes of the Committee, 1861, June		
13-1862, March 10		
Paterson & New York Plank Road Co., tolls, 1877. See also: Box 304, folder		
55		
Scranto	n Coal	Co. (?), auction sale of Scranton coal, 1866-1867
Scranton Coal Co., ledger, 1854-1866		
		Co.,, Minutes of the Board of directors, 1854, Nov. 23-1867,
Aug. 30; George Scranton, See also: Delaware, Lackawanna & Western		

Railroad; Joseph H. Scranton; See also: Lackawanna Iron & Coal Co.; Seldon

T. Scranton, See also: Lackawanna Iron & Coal Co.; Oxford Furnace

Volumes 787

800	Thomas Iron Works, weekly furnace reports, 1858
801	Thomas Iron Works, weekly furnace reports, 1860
802	Thomas Iron Works, weekly furnace reports, 1861
803	Thomas Iron Works, weekly furnace reports, 1862
804	Thomas Iron Works, weekly furnace reports, 1867
805	Thomas Iron Works, weekly furnace reports, 1873
806	Union Mutual Insurance Co., Minutes of Proceedings, 1845-1874; and other records
807	Union Mutual Insurance Co., renewal of charter, Jan. 8, 1875; Board Meetings, 1875, Jan. 23-1878, Jan. 31

5. Cuban Independence Movement (Ten Years War), 1868-1878

Boxes	
305	Letters, 1863-1888, n.d., fragments; Diario de las operacions, Matanzas
306	Political and military records
307	Financial records; clippings
308	Pamphlets and leaflets
309	Newspapers
Volumes	
808	Letterbook of Carlos de Castillo, 1874, July 18-1875, July 13
809	Copies of letters to General Manuel Quesada, Carlos
	Manuel de Cespedes, and others, 1869, Dec. 7-1876, June 28
810	Copies of letters, 1873, Mar. 18-1874, June 28
811	Copies of letters, 1875, July 20-1878, July 26, 1876, July 17-1878, Jan. 15
812	Copies of letters, 1878, June 19-Sept. 14
813	Account book, 1870-1871
814	Account book, 1873
815	Petty cash book, 1869, Dec. 6-1878, July 24
816	Petty cash book, 1872, 1876
817	Receipt book, 1870

6. Records of other merchants

(a) Brinkerhoff & Wilson

Box 310	Unsorted letters and records
Volumes	
818	Letterbook, 1836, AprOct.
819	Letterbook, 1836, May 11-Dec. 10

820	Letterbook, 1836, Oct. 27-Dec. 10
821	Accounts current, 1836, Dec.31-1840, Jan. 18
822	Account sales, 1835, Apr. 27 -1836, Oct. 28
823	Bill book, 1835, July 9-1836, Mar. 28
824	Bill book, 1836, A pr. 25-June 17
825	Bill book, 1836, June 3-Oct.
826	Checkbook, Bank of America, 1836
827	Checkbook, Union Bank, 1836
828	Disbursements, 1835, Jan. 1-1837, Jan.; accounts current, 1834-1837
829	Invoices & sales, 1835, Mar. 2-1837, Nov. 10
830	Invoices & sales, 1836, MarNov. 16
831	Journal, 1834, June 30-1837, Jan.
832	Journal, 1836, Apr. 1-Dec. 6
833	Ledger, 1834, June 31-1837
834	Notes, 1834, april 2101836, July 23
835	Notes,1836, Apr. 18-Oct 6
836	Receipt, 1836, May 6-Dec. 22
837	Sales book, 1836, AprOct. 15
838	Ship receipts, 1836

(b) Elisha & William Coit

Boxes

Correspondence, 1793-1813, n.d.; records

(c) William Coit

Correspondence, 1795-1813, n.d.; records, 1792-1812, n.d.; declaration of citizenship and other personal papers

Volumes	
839	Letterbook, 1798, May 31-1803, June 4; accounts, 1798
840	Letterbook, 1810, Jan. 28 -1813, June 12
841	Account book, 1794-1798, also contains letter to John Jacob Astor
842	Accounts current, 1799-1806; invoice of sundries shipped from Bordeaux
843	Account book, 1806-1813
844	Bank book in account with the Manhattan Co., 1802-1810
845	Bills payable, 1804-July 14-1810, May 23
846	Checkbook, Bank of New York, 1805, July 16-1896, Nov. 13, largely unused
847	Journal, 1799, Oct. 28-1813; Thomas Coit, Journal for Savannah, 1799,
	Nov. 5-1802, Nov. 25
848	Ledger, William Coit, 1792-1812; Thomas Coit, 1799, Nov1802, May 17
849	Ledger, 1834, Feb. 24-1835; Farrington & Connell, 1840, Oct. 26-1842,
	June 11

850 851 852 853	Memoranda book (Paris), 1795 Memoranda book and diary, c.1798-1804 Ledger, 1809, FebJune Memoranda book, 1810, May-1813, June 29; ledger, 1810-1812
854	William Coit account with Charles Hewlett, 1805, June
	(d) Coit and Cochran
855	Accounts current, 1835, July 29-1837, Feb. 3; Coit and Smith
856	Bank book, 1836, Feb. 3-July 25
857	Bank book, 1836, Apr. 27
858	Checkbook, 1837, Feb. 10-1838, July 2
859	Letterbook, 1835, Oct. 16-1836, Jan. 18; Journal, 1818, May 1-1823, Apr. 30 1823, Apr. 30
860	Sales book, 1834, Oct. 20-1836, Apr. 15
	(e) Coit and Phillips
0.61	A approved assessed 1902 Iven 29 1905
861 862	Accounts current, 1802, June 28-1805
863	Bill book, 1815-1817 Daybook, 1802, May 3-1807, May 23
864	Journal, 1802, May 3-1807, May 23 Journal, 1802, May 3-1806, Dec. 31; cash book, 1817, May 7- 1818, May 1; stock commission accounts, 1829, Jan. 2-June 15
865	Ledger, 1802-1805
866	Waste book, 1807, May 15-1811, Apr. 30
	(f) Coit and Fowler
867	Checkbook, 1818, Nov. 9-1819, May 15
	(g) Coit and Woolsey
868	Letterbook, 1798, Aug. 1-1799, Aug. 9
869	Letterbook, 1799, Aug1801, June
870	Accounts current, 1798, Nov. 19-1802, Dec. 5
871	Cash receipt book, 1798, Nov. 8-1801, June 9
872	Journal, 1798, Aug. 1-1810, May 31
873	Journal, 1800, May 1-1817, Oct.
874	Journal, 1811, May 1-1815, Dec. 31
875	Ledger, 1798, Aug1800, Apr. 29
876	Waste book, 1798, Aug 1-1799, July 31
877	Waste book, 1799, Aug1802, Aug.
878	Waste book, 1800, May 1-1802, Mar. 2

(h) Levi Coit

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879	Letterbook, 1796-1804
880	Letterbook, 1808, Jan. 4-1816, Oct. 15
881	Letterbook, 1827-1829
882	Accounts current, c.1824-1835
883	Accounts ledger, 1804-1817
884	Bank book, 1822-1838
885	Bill book, 1818, Apr. 28-1825
886	Cash book, 1797-1798; Letterbook, 1827, Feb. 23-1829, June 24
887	Cash receipt book, 1818, July 19-1840, Oct. 3
888	Checkbook, 1839, Feb. 6-1840, Jan. 17
889	Exchange and stock commission book, 1828, Oct. 24-1829, Apr.
890	Journal, 1805, Jan. 7-1806, Dec. 31; 1816, Jan. 2-1817, May 7
891	Journal, 1822, Apr. 1-Dec. 7; Freight book, 1805, Feb1816, May
892	Journal, 1825, May 31-1827, May 10; Cashbook, 1831, Mar1833, Sept.; Coit
	& Steele, Journal, 1828, JanMar.
893	Journal of Commission Accounts, 1820, Mar. 14-1823, Apr. 8; Doubloon
	accounts from 1823
894	Ledger, c.1796-1802
895	Ledger, c.1805-1816
896	Ledger, c.1805-1826
897	Notes, 1825, June 23-1844, Oct. 29
898	Receipt book, 1796, Nov. 25-1818, Feb. 13
899	Sales book, 1823-1824
900	Stock book, 1824, June 21-1834, Mar. 28
901	Stocks, 1843, Nov. 11-1844, Nov. 9
902	Waste book, 1805, Jan. 7 -1807, May 14
903	Waste book, 1796, Nov. 24-1802, Mar.
904	Coit & Smith Checkbook, 1842, June 21-1843, Dec. 29
905	Thomas Coit Waste book, 1799, Nov. 5-18091, Nov. 20
906	William Coit Checkbook, 1810, July 23-1812, Feb. 27

(i) Miscellaneous records

907	P.F. Edey, 1851
908	Noah Jarvis account book, 1824-1832
909	WS & Co. (Wright, Shelby and Co. ?) Bill book, 1839
910	Unidentified ledger, 1818-1823
911	Unidentified Checkbook, 1921, Jan. 8-1922, June 10
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313	William Newton Adams, letters to, 1865-1867; 1869, n.d.

J.H. Brower & Co., letters, 1858, 1878; records

Delanoy Safety Log. Co., letters, 1900 records; photographs Farrington Brothers, correspondence, 1837-1869; records

314 H.B. Rawson & Co. records; Alfred Searing records

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912 Farrington & Cornell day book, 1840, Oct. 26-Nov. 1

913 Farrington & Cornell Merchandise receipt stubs, 1840, Nov.-1842, May

914 Henry Edey Accounts current, 1845-1852

Boxes

315 MacKay & Dix, Correspondence, 1877 -1885, n.d.

316, 317 MacKay & Dix unsorted records

Volume

915 MacKay & Dix Vessels account book, 1881-188

(7) Addenda

Moses Taylor/Moses Taylor and Company

Boxes 318	Correspondence, 1834-1888, n.d.; letters to and by others, 1834-1871
319	Incoming telegrams, 1883, 1885, 1887 (too fragile to be served)
320	Letterbooks, 1878, JanDec. 17
321	Letterbooks, 1878, Dec. 17-1888
	C.11.1. 1. 1002 1004
	Cable books, 1883 -1894

322 1883, Apr. 16-1888, Dec. 21

Turnure & Co., 1892, June 1-Nov. 21 Turnure & Co., 1893, Apr. 3-July 20

Turnure & Co., 1893, Nov. 3-1894, Feb. 13

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916 Acceptance books, 1880-1884

917 Acceptance books, 1882, Apr. 13-1884, Feb. 19

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918	1860, Aug. 6-1862, Oct. 9
919	1873, Nov. 24-1874, Nov. 7
920	1875

921 1879, Apr. 25-Dec. 31

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              1870, June 27-1873, May 1
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              1873, Apr. 8-1875, Mar. 5
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              1879, Feb. 9-1883, Jan. 19
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              Advice book, 1873, July 12-1874, Dec. 10
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              1880, July 13-1881, Mar. 7
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       Cargo books, 1876-1888
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              1852. Sept. 24-1853, May 13
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975	1862, May 21-Oct. 31
976	1862. Nov. 1-1863 Apr. 7
977	1863, Oct. 23-1864, May 23
978	1864, May 23-Dec. 5
979	1864, dec. 5-1865, July
980	1866, Jan. 2-July 20
981	1867, Aug. 2-1868, Feb. 24
982	1867, Mar. 16-July 31
983	1867, Aug. 1-Dec. 21
984	1876, Dec. 22-1877, May 12
985	1877, May 12-Sept. 29
986	1877, Sept. 29-1878, Jan. 26
987	1878, May 20-Sept. 12
988	1878, Sept. 12-Dec. 26
989	1878, Dec. 27-1879, May 6
990	1879, May 6-Oct. 25
991	1879, Jan. 3-June 13
992	1879, June 13-Nov. 5
993	1879, Nov. 5-1880, Apr. 12
994	1880, Apr. 12-Sept. 10
995	1880, Apr. 13-Aug. 21
996	1880. Aug. 24-1881, Feb. 1
997	1880, Sept. 10-1881, Jan. 3

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              Account book (City Bank?), 1863, Apr. 7-Oct. 22
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              Account book (City bank?), 1856, Dec. 27-1860, July 12
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              Cash book, 1867, Jan. 14-Aug. 1
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              Cash book, 1868, Feb. 24-Aug. 31
              Blotter (City Bank), 1860, Apr. 25-Sept. 14
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              Blotter, (City Bank), Sept. 15-1861, Feb. 20
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              Blotter, 1865, Mar. 24-1867, Oct. 3
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              1867, Oct. 3-1869, July 6
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              Various deposit books, City Bank
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              Expenses book, 1865, July 5-Dec. 30
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              Account book (City Bank), 1861, Nov. 19-1869, July 6
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              Checks, City Bank, 1859, June 22-Nov. 23
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              Checks, National Bank of New York, 1848, Dec. 2-1852,
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