Jay Gould and the Leather Industry:

Success or Failure?

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Jay Gould as a railroad speculator and financier is familiar to business historians. But Gould's earlier involvement in the American leather industry during the 1850's remains unclear. Neither Julius Grodinsky who carefully analyzed Gould's railroad career nor numerous biographers have traced Gould's first major business venture. Drawing primarily upon previously unused manuscripts at the Rutgers University Library and Boston University Library, this paper describes Gould's tanning activities and concludes that his business failed. This study provides insight into some factors which contributed to the success or failure of antebellum business.

Born in the Catskill Mountain tanning district of New York state in 1836, Gould grew up on his father's small farm. Leaving home at age 14, Gould spent a year at a private school and then worked in a country store. Within two years, the largely self-taught surveyor found employment in neighboring Ulsten County surveying and preparing a county map. When Gould's employer failed to pay him, Gould sold his interest in the map for $500 to two fellow journeymen. The young man then conducted similar

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surveys of Albany and Delaware counties; he also wrote and published in 1856 the *History of Delaware County and Border Wars of New York*. According to Gould, these various ventures netted him $5,000 before he celebrated his twenty-first birthday.⁴

One day in the mid-1850's Gould met Zadock Pratt who was in the twilight of an illustrious tanning career. Pratt had been one of the tanners in the Catskill district who earlier in the century had pioneered in transforming American sole leather tanning from a hand craft producing leather for local trade to a relatively technologically sophisticated industry manufacturing for a national market. During this process, Pratt and his peers developed a complex system based upon machinery, equipment, water power, and special techniques for dehairing hides; the more efficient division and supervision of labor; and economies of scale. Pratt no doubt had owned and operated tanneries which became the most important tanning empire of the era. This business had provided him the foundation for his well-known activities as a New York state politician and agricultural reformer and United States Congressman.⁵

At the same time new institutional relationships had emerged which separated the manufacturing function from marketing. During the second and third decades of the nineteenth century, New York City leather merchants such as Jacob Lorillard and Gideon Lee had devised procedures for contract tanning whereby the merchant would provide hides (normally foreign) for the inland
tanners and would market the finished leather. The merchant located in the Swamp district of the city controlled the American sole leather industry within three decades. The tanner relied upon the leather merchant for financing, for marketing including purchasing of raw materials and selling of leather, and for accurate information about the trade. In return for these services the merchant received fees, commissions, interest payments, and a large share of the profits. As crucial middlemen making strategic decisions, the New York merchant slowly dominated the industry so that the tanner became basically a technician processing hides into leather. The merchant's scope of interest and influence loomed large. The tanner operated in a constantly narrowing arena.

Because the major institutional and technological changes had occurred a generation earlier, the practices had become standardized and well accepted in the industry by the 1850's so that most large scale tanners followed Pratt's example operating within this institutional framework.⁴

While working on Pratt's property, Gould and Pratt became friends. As Gould surveyed in Ulster County during 1855, he communicated with his new friend whom he clearly admired. Gould decided by the spring of 1856 to write a biography of Pratt so that other people could learn the success story of a business man who had arisen from poverty to occupy the foremost position in a major industry.⁵
The friendship of the two men intensified over the summer of 1856. They soon started to discuss the desirability of constructing a tannery in northeastern Pennsylvania. Several factors no doubt prompted this consideration. Through Pratt's experience with the Aldenville Tannery in Wayne County, Pennsylvania, he recognized that the future of tanning using the bark from hemlock trees lay in the virgin forest of Pennsylvania. Tanners had nearly exhausted the hemlock forests of the Catskill Mountain district. Both men clearly realized the possibilities for land investment in an area just beginning to be developed and both men enjoyed risk taking. Finally the two men were aware that the recently completed Delaware, Lackawanna, and Western Railroad provided a satisfactory method of transporting the needed raw materials and finished product to and from the area. The men entered a formal partnership by August, 1856.6

The partners quickly agreed to purchase several large tracts of hemlock forest and mill seat properties in northeastern Pennsylvania which Gould had selected. There they planned to build a tanning community. September 5 found Gould moving into a newly erected boarding house, conducting a meeting of the residents to name the village "Gouldsboro," and ordering necessary building materials. At the same time Gould reinforced his relationship with Pratt by highly praising Pratt's accomplishments. Gould used this technique frequently during the next three years. On this occasion he wrote to Pratt describing the meeting of the
workers and about twenty local residents:

three hearty cheers were proposed for the Hon. Zadock Pratt, the world renouned Great American Tanner and a more hearty response I am certain this valley never before witnessed. This is certainly a memorandum worthy of note in your iography, as a lasting monument of the gratitude and esteem which Americans hold your enterprising history. . . .7

Gould supervised the construction of the tannery. Relying on his training as a surveyor, he laid out the site for the dam, mill race, waterwheels, tannery buildings, and barn. Christmas eve of 1856 marked the completion of the hide mills, the sweating facilities, and the barns. The young partner was also busy arranging conditions for securing hides and actually purchasing bark.8 The Swamp firm of Corse and Pratt, which was composed of Israel Corse, who was the son of one of the oldest leather merchants, and Zadock's son George Pratt, agreed to provide the hides. During this period Gould had enticed a businessman to establish a store in the infant community and had petitioned to have furnished United States Mail Service.9

Within the first month of 1857, workers completed the facilities for preparing and tanning the hides. Pratt and Gould then hired a tannery superintendent who oversaw the initial working of the hides in the sweat pits and beamhouse.10 Both partners recognized the need for good accounting procedures particularly in the area of inventory control. Gould developed a system which "in the end will prove a source of economy to us. . . ." He

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reminded Pratt that "the most successful men are invariably the most careful about small things."\textsuperscript{11} Because Pratt acknowledged and approved the monthly statements forwarded him from the tannery, he clearly endorsed Gould's bookkeeping system.

Gould emerged in this period as the active partner with Pratt only occasionally offering suggestions. But, Pratt still played an important role in the firm. Because Pratt's reputation continued to open doors for the new enterprise, Gould carefully acknowledged this assistance writing "many thinks for your influence in effecting an arrangement for the daily transporting of our mail. I think nobody but you would have effected so favorable arrangements for us here and it is incumbent upon us to pay the expense & trouble." The ever flattering Gould went on to relate, "I have opened a Boarding House in advance of your suggestions—thinks however for it, it puzzles me how you can think of everything."\textsuperscript{12}

Despite these responsibilities, another project occupied Gould. While traveling in the countryside around Scranton, Wilkes Barre, and Easton he constantly sought land for investment. He repeatedly obligated the partnership to purchase land without consulting Pratt. On one such occasion, Gould declared, "I was out to Wilkes Barre yesterday to attend to some business & I accidently fell in with a bargain in the way of land. I purchased for us a 420 acre lot."\textsuperscript{13}

Although the tannery had started to market leather by the
early autumn of 1857, the partnership was in deep financial
trouble. The firm, in essence, had overextended its resources
at the very time that the depression had retarded leather sales
and encouraged creditors to become more cautious. Added to this
problem was the difficulty the tannery experienced producing
high quality leather. Because Gould had no tanning experience
and he could not retain a competent foreman, the tannery depended
upon Pratt for technical advice. Since Pratt was not in resi-
dence at Gouldsborough nor did he visit until the winter of 1857,
the partners relied upon written communication to resolve pro-
blems. Unfortunaterly, no written formula existed for tanning;
successful tanning still resulted from daily empirical observa-
tions.

The other factor contributing to the technological problem
was the partners' determination to adopt the highly experimental
wet-spent tan bark process. Conceived in 1852, this technique
permitted tanners to burn for fuel the enormous amount of wet
refuse bark produced during manufacturing. Before this discovery
tanners had often used stem to heat the buildings and tanning
liquors and to drive the bark mills, but not as a major power
source for the other equipment. The ability to have available
adequate cheap fuel for steam engines now made water power less
desirable. Recognizing this advantage and wanting to adopt the
technique, both partners approved of converting to steam power
and using wet-spent tan bark for fuel. In 1857 several different
unpatented methods for converting the wet bark into energy existed. Gould struggled to implement the system for most of the year. The business failure of the maker of the steam engine which the tanners purchased only added to the problems as some of the parts of the engine were defective.¹⁴

When rumors spread in Pennsylvania and New York City that Pratt and Gould had suspended operations, many small creditors demanded and received payment. Gould clearly believed that the situation posed real danger. He reported to Pratt:

I could have managed to have got along very well had not this report got abroad & as we have a note dur 27th. . . for provision, I did not sleep a wink last night for fear we cannot meet /sic/ it. Pray do not get discouraged, there must be a good time not far off. . . .¹⁵

To overcome these difficulties, Gould desperately tried to sell off some of the land at process which would yield an acceptable profit. Gould also raised some money from Corse & Pratt who as major creditors stood to lose substantially if the tannery collapsed. The men at the tannery undertook several modifications to improve the manufacturing process.¹⁶ The combined measures by December, 1857, had brought the business through the crisis.

As business improved briefly in 1858, Gould and Pratt made further changes. Disgusted that the bank in Stroudsburg, Pennsylvania, had so loosely discussed the tanners' recent financial problems with competitors, the partners shifted to a bank in another town. This tarnished reputation especially disturbed
Pratt.\textsuperscript{17}

Then the partners decided to contract hides from other Swamp merchants than Corse & Pratt, the tanners turned to Charles M. Leupp and Co.\textsuperscript{18} Inheriting the large business and proud traditions of Gideon Lee who dominated the New York leather trade until his death in 1841, this firm now included Leupp and his brother-in-law, David Williamson Lee. Leupp, the senior partner, had come to New York City in 1822 as a young fifteen year old man to clerk for Gideon Lee. Within ten years he had become a partner in the company and had married the daughter of another partner. Because Leupp had both observed and assisted in Lee's rise to economic success and power, Leupp doggedly continued the practices of the firm when Lee retired in 1839.\textsuperscript{19} The high esteem for Leupp's firm rested on his prudent caution in decision making and integrity. The \textit{New York Times} described Leupp as "one of our ablest merchants."\textsuperscript{20}

Buoyed by business prosperity and a smoothly functioning tannery, Gould rapidly expanded production. To Pratt he boasted that "he created quite a sensation, hides going in at the rate of 300 sides per day."\textsuperscript{21} Despite the repeated turnover in foremen, the tannery produced 60,000 sides of leather during 1858. Once again Gould began to buy land in northeastern Pennsylvania.\textsuperscript{22}

Although Pratt admitted Gould, he questioned the wisdom of his aggressive partner. Though he permitted Gould in July, 1858, to draw a note on him for $4547.20, Pratt did not agree
with Gould's purchase of additional land. Pratt was also concerned about the rapid expansion of the tannery and the ability of Gould to tan the hides properly. The difficulties of absentee ownership began to surface. Adhering to the advice of Corse & Pratt, the elderly tanner amicably decided to sell his share of the business to Gould for $60,000. Upon the completion of the sale on January 27, 1859, and the liquidation of his other holdings, the business career of Zadock Pratt ended.

Lacking the funds to finance independently the purchase of the tannery, Gould on January 28, 1859, conveyed to Charles M. Leupp and David W. Lee each an undivided third part of the tannery property except for the already finished inventory of leather. Gould also gained the right to work up the unfinished stock free of charge. Each merchant paid $30,000 for his share of the tannery. In addition, Charles M. Leupp and Co. helped Gould secure a $14,500 note for the personal debt which Gould owed his former partner.

The final stage in the transaction occurred on February 1, 1859, when Gould and Charles M. Leupp and Co. signed an agreement. The merchants promised to stock the tannery for fourteen months with between 10 and 25 thousand hides receiving a five percent commission for purchasing the hides. Gould agreed to tan the hides into "hemlock sole-leather in a good and workman-like manner, and to return the leather made from them in a reasonable time to said Leupp & Co." To cover the costs of
tanning and transportation, Gould was to be paid five to five and a half cents per pound of finished leather to be applied against his account. Losses under five cents and profits over five and a half cents per pound were to be divided equally. For selling and guaranteeing the sales of leather, Charles M. Leupp and Co. was to earn a six percent commission. According to the agreement, the two partners were to share the expense of inventory insurance.25

While the terms of the contract today seem clear, misunderstandings between the parties quickly emerged. Gould thought he alone owned the tannery and merely had contracted to tan for Charles M. Leupp and Co. In addition to furnishing hides for the Gouldsborough tannery, Leupp believed he and Lee had become partners in the tannery and that his firm had assumed the outstanding debts and assets of Pratt and Gould.26 This issue intensified during the ensuing months.

Gould aggressively pursued his plans for the tannery. He announced to Leupp on June 13, 1859, that he would process 90,000 sides that year. He claimed he could tan 90,000 sides cheaper per piece than the 60,000 sides of the previous year, "as the same tanning machinery does it & the same men oversee it, so that the cost of superivision is not increased."27 Because he realized that his contract with Charles M. Leupp and Co. did not stipulate such large scale production, he asked the merchants for permission to expand to 8,000 sides per month. The far more cautious
merchant delayed accelerating their shipments of hides.

Other issues emerged to divide Gould and his partners. Claiming Gould was using the company for his personal benefit, the merchants wanted to restrict their liabilities for Gould's transactions. They instructed Gould not to issue drafts until they "advised specifically how & when to do so." Although he agreed at first, he soon retorted that their arrangement was the same as Corse and Pratt's earlier agreement. The merchants then accused Gould of permitting men to remove bark from property owned by them. When they tried to purchase Gould's share and clarify the tanning contract, he countered with the suggestion that he wished to buy the tannery and that the tannery contract was a separate issue. Another issue was who had the responsibility for paying the debts of the old Pratt and Gould partnership as well as the money owed Pratt.28

The bickering and distrust particularly bothered Charles M. Leupp. For several previous years, he had been in poor physical and mental health. Acquaintances testified he was chronically despondent and withdrawn. Some close friends explained his depression resulted from raising his daughters without their mother who had died in 1840. Other friends suggested no plausible explanation for his "insanity" existed.29 Regardless of the reason for his earlier problems, the current difficulty with Gould added greatly to his fears and apprehensions.

As senior partner Leupp finally decided in mid-August to
try to remove his firm from dealing with the difficult Gould. He negotiated with the John B. Alley Company, a Boston leather dealer, to assume the contract to supply the Gouldsborough tannery. After Gould and Alley had agreed, the Swamp merchants in a short note to Gould restated the desired consequences, "be the immediate recission \textit{sic}\ of the tannery contract between you and ourselves, dated Feb. 1, 1859, but as a matter of form, please write us that you consider the contract cancelled (as we do) except for the tanning out of stock put out under it, and the sale thereof."\textsuperscript{30} Gould replied at once that he understood the terms.\textsuperscript{31}

The termination of the tanning contract did not resolve the difficulties. When Leupp continued to learn of Gould’s speculation in land, other tanneries, and the hide market, the conservative merchant became increasingly despondent. Leupp clearly feared he would be liable through co-ownership of the tannery to support Gould’s financial operation. Of greater concern was the doubt whether Charles M. Leupp and Co. would receive its fair return for the leather being processed at Gouldsborough. He thought that neither Gould could tan the leather properly nor would he return all the leather to the New York firm. Despite contrary advice from his closest colleagues, Leupp so distrusted Gould he was convinced he would be ruined. In the depths of depression, Leupp committed suicide on October 5, 1859.\textsuperscript{32}

Although subsequent evidence exonerated Gould from any legal wrongdoing before Leupp’s death, the young tanner’s
business style did not conform to the "normal" behavior of tanners. As a leather merchant with strongly held perceptions of the proper relationships with tanners, Leupp resented and really did not comprehend the aggressive approach of Gould. Leupp was used to the tanner assuming a passive role very dependent upon the wishes of the supposedly dominant merchants. Furthermore, Leupp's ethical values clashed with those of the fast-moving, high risk-taking Gould who chafed under the yoke of the merchant's commitment to cautious and open transactions. Gould was not the first tanner to challenge the traditional merchant-tanner relationship, but Gould presented Leupp with his only major confrontation. No doubt Gould's practices had contributed to Leupp's "insanity" as the surviving partner of the New York form described Leupp's mental state.

Following Leupp's death, Gould continued to process the hides at the tannery, and Lee and the executor of Leupp's estate, William Evarts, tried to settle the estate. The festering misunderstanding about the nature of the partner's relationships now blossomed. Gould argued that Leupp's death had ended the special partnership because the original contract did not contain a provision for continuing the relationship. He felt he had the right "to settle up the concern, with liability to account, as in ordinary cases." 33

On December 19, 1859, Lee, representing himself and Leupp's heirs, agreed to sell the tannery to Gould for $60,000 payable
at the rate of $10,000 annually.\textsuperscript{34} After Evarts suggested slight modifications about the appraisal and disposition of the personal property, the partner signed the final contract. Because Lee was convinced his firm owned most of the hides at the tannery, he demanded that Gould return all finished leather to the New York office of Charles M. Leupp and Co. Lee knew that of the approximately 15,000 sides of leather being tanned at Gouldsborough, his firm owned at least 11,000 (Alley had supplied 2,000 hides between August and Leupp's death).\textsuperscript{35}

When Lee learned of Gould's position during the early months of 1860, the merchant became alarmed. He quite frankly did not trust Gould with disposing fairly and adequately accounting for the more than $35,000 inventory. Lee also knew Gould now spent much time away from the tannery visiting business acquaintances in New York City. Those absences from Gouldsborough coupled with Gould's lack of technical experience prompted Lee to doubt Gould's ability to produce high quality leather. Although Lee could never specifically identify examples of Gould's recent financial imprudence, the merchant charged Gould with insolvency and claimed that the estate of Leupp was inadequately protected from having to assume Gould's debts.\textsuperscript{36}

To overcome these problems, the fearful Lee decided to investigate personally the situation at Gouldsborough. The merchant went to Scranton, Pennsylvania, where he consulted with a lawyer, L. M. Willard. The two planned in Gould's absence to
occupy the tannery as deputy constables. Led by Lee, 40 residents of Gouldsborough entered the tannery in March, 1860, and barricaded the doors. When Gould returned to Pennsylvania, he was furious and immediately counterattacked. The event that ensued is one of the most famous episodes in the history of the leather industry.

Gould, according to the New York Herald, gathered a mob estimated at between 180 to 250 men, arming them with axes, rifles, and other weapons. As the battle raged, Gould led the charges against Lee's men. Gould's supporters finally broke into the tannery and rushed through the buildings, "yelling like Indians, pursuing the fugitives with their guns in every direction."

Concluding its lengthy account, the newspaper described the many contusions and four gunshot wounds received, but acknowledged that, "the large number of sides of leather hung up (in) the lofts" prevented more extensive injuries. Gould had regained the tannery.

Both sides following the battle were extremely bitter. Upon hearing of the confrontation a junior partner of the swamp firm wrote:

I was hardly prepared for its revelation [sic]. That Gould was capable of any act of meanness, of treachery I fully believed, but I hardly thought that he would resort to that desperate measure to gain his points & in this he has over reached himself. . . . For now, he stands in the Eye of the law, a criminal in act, as he was before in intention. . . .

The armed battle ended Gould's tanning career for all practical purposes. Gould and Lee each filed suits claiming
the other had illegally seized property and trespassed on private property. This began seven years of complicated legal proceedings. Hearing that Lee planned legal action to secure the leather, Gould smuggled 1200 sides of leather from the tannery and concealed them in a barn fourteen miles away. Gould anticipated selling the leather at Philadelphia. Reports of Gould's most recent action so angered Lee that on April 14, 1860, he sought an injunction forbidding Gould from disposing of any leather or property of the tannery, requiring the establishment of a procedure for settling the accounts of the firm, and requesting the court to appoint a receiver to operate the tannery to finish the leather. On May 2, 1860, the court issued the desired injunction except it did not appoint a receiver. The court claimed that "the strong arm of the law" would adequately oversee Gould's tanning practices. Eventually the court appointed firm, Bullard & Company, marketed the leather and turned over the proceeds to David W. Lee.

The bickering partners finally agreed on August 21, 1860, to a procedure for settling the accounts of the firm. According to the arrangement Gould relinquished all claim to the leather, he was released from all losses of the business except he was charged with paying one-third of the existing indebtedness of the firm, and he was freed from his previous commitment to purchase the tannery property. Lee assumed responsibility for two-thirds of all indebtedness, all other liabilities, and the
proceeds from the sale of leather except that belonging to John
B. Alley.\textsuperscript{41}

Lee had to secure several additional court orders before
Gould surrendered all the leather and personal property of the
tannery. Although he failed, Gould attempted to create a new
company, the Gouldsborough Leather Manufacturing Company, which
he claimed had really the rights to the leather. In a legal
response to this effort, Lee swore "that the affair from its
inception is a reckless and flimsy cheat. . . ."\textsuperscript{42} After a
court decision delivered May 13, 1867, the merchant finally col-
lected $4,000 for the 1200 sides of smuggled leather.\textsuperscript{43} At the
beginning of December, 1868, Lee through a quit claim received
the deed to Gould's share of the abandoned tannery property.\textsuperscript{44}

Gould's reputation with the close-knit New York leather
merchant community severely plummeted in 1860 and 1861. Without
the financial backing of Charles M. Leupp and Co., Gould did not
personally have the funds to tan although he was solvent. Other
leather merchants were unwilling to provide him with hides.
Perhaps since he had been the active partner in a venture which
had lost money and had been engaged recently in so much bickering
and mismanagement, the other Swamp merchants did not want to
become involved. Whatever the reasons, Gould withdrew from the
leather industry by late 1861 turning to other investment ac-
tivities in New York City.

Lee never could gain the stature of his father-in law.
William Creighton Lee, another son of Gideon Lee, assumed the business of the old Charles M. Leupp and Co. More than a decade would pass before the firm played a major role in the leather industry.

The tanning venture of Jay Gould had failed. The closing of the tannery in 1861 offered the most tangible example, but other aspects of failure were present. Gould's first partner, Azdock Pratt, retired from the industry certainly in no better financial position after the experience. Gould's relationship with Charles M. Leupp led to the senior partner committing suicide and the loss of stature for his New York firm. Although the specific amount remains unknown, court records indicate Gould and Charles M. Leupp and Co. lost money under the tanning contract.

Five major factors may explain the failure. The era provided an unfortunate business climate for starting a company. The leather industry was particularly hard hit by the severe economic recession of the mid-1850's and never really recovered before the Civil War. Producing leather at a new tannery required almost a year from initial construction. The tightening of the market for leather came just as the company was ready to sell its first large quantity of leather.

Technical problems involving Gould's lack of experience, the inability to retain a competent foreman, and the desire to adopt a little-tried process contributed to the failure. An
inferior quality leather or even non-production resulted from these technological difficulties. In a highly competitive industry with numerous producers, poorly made leather could not sell at a price which covered the actual costs of production.

A third factor was the conflict in business practice between the various partners. While Gould's behavior did not really bother Pratt, the senior partner of Charles M. Leupp and Co., was greatly disturbed. The conservative traditional merchant could not adjust to the aggressive Gould and believed him dishonest.

This clash of business practices and values led to a failure of the partners to communicate effectively and, hence to many misunderstandings. The physical location of the tannery in northeastern Pennsylvania and the dispersed location of the owners also made communication difficult. Better communications might have assisted the inexperienced Gould.

The fifth factor was Charles M. Leupp's mental health. The merchant's chronic depression coupled with his intense although unwarranted fear of Gould caused Leupp to conduct business irrationally and to weaken seriously the firm.

Despite its business failure, Gould achieved personal success in the venture because his leather experience involved him with the railroad, timber, and coal interests of Pennsylvania and New York and introduced him to the banking and investment community of New York City.
FOOTNOTES


5. Letters to Zadock Pratt from Jay Gould, Ulster County, New York, December 25, 1855, and April 10, 1856, Ralph Ingersoll Collection, Boston University Library (hereinafter cited as BUL).

Z. Pratt and Jay Gould, September 1, 1856, Deed Book 68, p. 61, Luzerne County, Pennsylvania.

7. Letters to Zadock Pratt from Jay Gould, Ulster County, New York, December 25, 1855, and April 10, 1856, Ralph Ingersoll Collection, BUL.

8. Letter to Zadock Pratt from Jay Gould, Gouldsborough, Pennsylvania, December 24, 1856, Ralph Ingersoll Collection, BUL.


10. Letters to Zadock Pratt from Jay Gould, Gouldsborough, Pennsylvania, January 31, 1857, and February 3, 1857, Ralph Ingersoll Collection, BUL.

11. Letter to Zadock Pratt from Jay Gould, January 31, 1857, Ralph Ingersoll Collection, BUL.

12. Letter to Zadock Pratt from Jay Gould, February 3, 1857, Ralph Ingersoll Collection, BUL.

13. Ibid.


15. Letter to Zadock Pratt from Jay Gould, Gouldsborough, Pennsylvania, October 22, 1857, Ralph Ingersoll Collection, BUL. See also letter to Zadock Pratt from Jay Gould, Gouldsborough, Pennsylvania, January 31, 1857, Ralph Ingersoll Collection, BUL.

16. Letter to Zadock Pratt from Jay Gould, Gouldsborough, Pennsylvania, November 29, 1857, Ralph Ingersoll Collection, BUL.

17. Letter to Zadock Pratt from Jay Gould, November 27, 1857, Ralph Ingersoll Collection, BUL.
18. Letter to Charles M. Leupp from J. B. Kissam, June 5, 1858, Leupp Family Papers, Rutgers University Library (hereinafter cited as RUL).


21. Letter to Zadock Pratt from Jay Gould, September 15, 1858, Ralph Ingersoll Collection, RUL.


23. Note, July 23, 1858, Ralph Ingersoll Collection, RUL; Deed from Zadock Pratt and Marry E. Pratt to Jay Gould, January 27, 1859, Deed Book 75, pp. 318-320, Luzerne County, Pennsylvania.


31. Letter to Charles M. Leupp and Co. from Jay Gould, August 26, 1859, Leupp Family Papers, RUL.


FOOTNOTES

and Jay Gould, Court of Common Pleas, Marion County, Pennsylvania, Leupp Family Papers, RUL.
