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**THE BALANCE SHEETS OF
THE BANK OF THE UNITED
STATES**

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About the Series

The Studies in Applied Economics series is under the general direction of Professor Steve H. Hanke, co-director of the Johns Hopkins Institute for Applied Economics, Global Health, and the Study of Business Enterprise (hanke@jhu.edu). The authors are mainly students at The Johns Hopkins University in Baltimore. Some performed their work as research assistants at the Institute.

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About the Authors

Zackary Baker is in his final semester as a master's student in financial mathematics at The Johns Hopkins University in Baltimore, Maryland, where he also earned his bachelor's degree. Adil Javat is in his final semester as an undergraduate at Hopkins, while George Gulino is a recent graduate. Kurt Schuler is Senior Fellow in Financial History at the Center for Financial Stability in New York City.

Abstract

The Bank of the United States was the closest the United States came to having a central bank before establishing the Federal Reserve System. What was later called the First Bank of the United States operated from 1791 until its charter lapsed in 1811. After bad experience without a national bank during the War of 1812, the federal government chartered what was termed the Second Bank of the United States in 1816. When its charter lapsed in 1836, the bank continued as the United States Bank of Pennsylvania, which failed in 1841 following recessions and financial panics. We present digitized balance sheet data for all three institutions.

Keywords: First Bank of the United States, Second Bank of the United States, United States Bank of Pennsylvania, Pennsylvania Bank of the United States, balance sheet, assets, liabilities, central banking

JEL codes: E50, N11

The Bank of the United States was the largest bank in the country during its existence. It was also the only bank partly owned by the federal government, the only bank allowed to branch across state lines, one of a minority of banks to have any branches at all, and the chief banker to the federal government. The data of its balance sheets accordingly have the potential to be informative about the U.S. financial system and the U.S. economy during the years of its existence, 1791 to 1811 and 1816 to 1841. Here we gather together previously published digitizations and newly digitized data to offer balance sheet figures at up to monthly frequency for the whole of the bank's existence in convenient, machine-readable form.

Two previous working papers and one unpublished paper digitized the balance sheets of the First Bank of the United States, the Second Bank of the United States, and the United States Bank of Pennsylvania (Gulino 2016, Javat 2017, Baker 2018). The papers were written by undergraduate students of Prof. Steve H. Hanke at the suggestion of and advised by Kurt Schuler, who also did some digitization. Readers who want analysis of the balance sheets should see those papers. This paper merely presents the data and offers some useful background. The accompanying spreadsheet workbook combines data from the three previous papers and uses additional sources we have since found to fill some of the gaps they had.

A Brief Overview of the Bank

In the early years of the United States, finance was divided along state lines. States chartered banks, and they did not allow out-of-state banks to establish branches — a restriction that persisted into the late 20th century, and that made the U.S. banking system noticeably more fragmented and less resilient than its counterparts in such countries as Canada, Australia, or Britain. Many states did not even allow branching in-state, limiting banks to a single office. The federal government that began in 1789 needed to transmit funds across state lines frequently, and efficiency demanded that it manage its funds in a centralized fashion rather than divided into separate compartments for each state. Accordingly, proposals arose for the federal government to charter a nationwide bank to act as banker to the government and otherwise facilitate interstate finance. Alexander Hamilton, the first Secretary of the Treasury, was a prime mover of the proposals. (The modern solution of nationwide branch banking by multiple competing banks does not seem to have occurred to the policymakers of the time.¹)

¹ During the Confederation period, the Continental Congress chartered the Bank of North America in Philadelphia on May 26, 1781. Philadelphia was at the time possibly the largest American city, and certainly the largest not under British military occupation. The bank opened on December 31, 1781 and was the first private commercial bank in the United States. Critics did not think the Articles of Confederation gave Congress the power to charter a bank, so the bank eased their concerns by also securing a Pennsylvania state charter. When the Confederation ceased in 1789, the national charter vanished and the bank operated under its state charter until 1864 and then under a federal charter of a different, far less exclusive kind than that of the Bank of the United States. The Bank of North America had no branches during the Confederation period. Today it is part of Wells Fargo Bank.

Because this overview section merely repeats facts well known to scholars, it omits references, which readers can find in Javat (2017), Gulino (2016), and Baker (2018). A readily available summary is Holdsworth and Dewey (1910).

A bill to charter a Bank of the United States for 20 years was introduced into the U.S. Congress on December 13, 1790, passed the Senate on January 20, 1791, and passed the House of Representatives on February 8. President George Washington received comments opposing the bank from Secretary of State Thomas Jefferson and Attorney General Edmund Randolph, who noted that the U.S. Constitution contained no express provision granting the federal government the power to charter a bank or any other corporation. Hamilton took the opposite view, in a memorandum that became a classic of the “broad construction” view of the powers of the Constitution. Hamilton’s reasoning convinced Washington, who signed the bill on February 25.

The stock offering for the Bank of the United States opened on July 4, 1791. The bank itself opened for business with its headquarters in Philadelphia, then the capital of the United States, on December 12. Its capital was \$10 million, one-fifth of which the federal government owned. It immediately became the largest bank in the country. It opened branches in Boston, New York, Baltimore, and Charleston in 1792 and eventually had eight branches.

In 1811 the charter of the Bank of the United States came up for renewal. Secretary of the Treasury Albert Gallatin had advocated renewal in a report to Congress of March 3, 1809, but President James Madison and other members of the ruling Democratic-Republican party adhered to the critical view of the bank that Thomas Jefferson had voiced years earlier. On January 24, 1811, the House of Representatives indefinitely postponed by one vote a bill to renew the charter for another 20 years. In the Senate, Vice President George Clinton broke a tie and voted against renewal on February 20, 1811. The bank closed hastily on March 3, 1811, and its assets were placed into a trust for liquidation. The Pennsylvania legislature refused a request for a state charter for the bank. The Philadelphia financier Stephen Girard bought most the bank’s stock and its building, which he used to open his own bank.

The War of 1812 convinced the Democratic-Republicans that closing the bank had been a mistake. The federal government had difficulty financing wartime spending. The British invasion of Washington, D.C. in August 1814 sparked runs on state banks, some of which ceased payment in specie (gold and silver), demonstrating how weak the banking system was. After rejecting earlier proposals, the House of Representatives passed a bill for a new incarnation of the Bank of the United States on March 14, 1816. The Senate passed a substantially similar bill on April 3, to whose amendments the House concurred, and President Madison signed the bill on April 10. The previous incarnation of the bank was thereafter termed the First Bank of the United States. The new Bank of the United States, termed the Second Bank, had a capital of \$35 million, with the federal government again owning one-fifth. The bank opened on January 7, 1817. By this time Washington, D.C. had become the capital of the United States, but the bank again established its headquarters in Philadelphia. Washington was not a major center of commerce, and had only one-quarter to one-third the population of Philadelphia.

Andrew Jackson, who was elected president in 1828, was from the faction of the Democratic Party (the successor to the Democratic-Republicans) that continued to hold Thomas Jefferson’s view that the bank was unconstitutional. For most of his first term his administration said little

that was critical of the bank, but the opposition National Republican Party made the bank a major political issue in 1832, when Jackson was running for re-election. On January 6, 1832 they introduced bills in the House of Representatives and the Senate to extend the charter of the Bank of the United States for another 20 years beyond its current date of 1836. The bills passed the Senate on June 11, 1832 and the House of Representatives on July 3. Jackson vetoed the recharter on July 10. The Senate failed to override the veto on July 13. The veto became the center of the presidential campaign, in which Jackson won re-election in November.

Jackson took his re-election as a mandate to dismantle the bank even before its charter expired. Starting on October 1, 1833, the federal government began transferring its deposits from the Bank of the United States to state banks, often those with strong connections to the Democratic Party. Congress was in recess at the time the transfer of deposits began. When it reconvened, the Senate, controlled by the Whig Party (the successor to the National Republicans) censured Jackson for acting without the consent of Congress, while the Democratic-controlled House of Representatives upheld him. Further political maneuvering did not change that the Bank of the United States lacked the political support to be rechartered.

Prior to the expiration of the federal charter, the bank explored options to continue its operations. In January 1836 it applied for a state charter from the Pennsylvania legislature, which passed the legislature on February 18. The next day, the shareholders of the Second Bank, excluding the federal government, met and accepted the state charter. The shareholders authorized the corporation's assets to be transferred from the Second Bank of the United States to the United States Bank of Pennsylvania. They also authorized payment to the federal government for its one-fifth interest in the Bank of the United States. Stock in the new bank was interchangeable for stock in the old bank at one to one. Branches of the former Second Bank of the United States outside of Pennsylvania became agencies of the new bank or state-chartered banks that were independent of the United States Bank of Pennsylvania but that continued to do extensive business with it. (Agencies lacked certain powers that branches and independent state-chartered banks had, such as the power to issue notes. The bank seems to have been the only bank in Pennsylvania of its era to have had branches, which were located at Pittsburgh, Erie, and New Brighton, a town northwest of Pittsburgh.)

The charter of the Second Bank of the United States expired on March 1, 1836 and the United States Bank of Pennsylvania opened on March 4. At the time, the U.S. economy was prosperous. In the spring of 1837, however, a crisis occurred in the main foreign exchange market, for pounds sterling. The Bank of England was concerned about the soundness of American trading firms in England that financed imports from the United States, and refused to lend to them. The United Kingdom was then both the leading destination for U.S. exports and the center of the world financial system. A financial panic occurred in the United States, and the Bank of the United States ceased specie payments on May 10, 1837, along with many other U.S. banks around that time.

The panic dealt the bank a blow from which it never really recovered. It resumed specie payments on August 13, 1838 but suspended them on October 9, 1839, again at a time when

many other banks were also in trouble. On April 3, 1840, the Pennsylvania legislature declared that all banks must resume specie conversion by January 15, 1841 or their charters would be terminated. The United States Bank of Pennsylvania resumed payments, but soon was unable to meet its obligations, and it closed for liquidation on February 4, 1841. At the time it was still the largest bank in the country, having more than 10 percent of the total capital of the U.S. banking system. Liquidation took until 1856. Noteholders and depositors were paid in full, but stockholders received nothing.

General Remarks on the Original Balance Sheets and Our Standardization

Because of the slowness of communications in the days when they moved no faster than a horse could carry mail, the monthly balance sheets of the Bank of the United States combined data from different days, with the branches taking longest to reach from Philadelphia reporting data as much as six weeks earlier than nearer branches. The date of the combined balance sheet of the branches varied from as much as a week before the end of the month to almost two weeks after the start of the next month. These variations in reporting dates seem to have made little difference in overall trends in the bank's balance sheet. Because the frequency of statements was monthly, in the accompanying Excel workbook we assign each combined monthly balance sheet or partial balance sheet to the end of the month nearest to it.

We have corrected for a number of apparent accounting or typographical errors in the original data, most all small in relation to total assets or total liabilities. For the Second Bank of the United States and the United States Bank of Pennsylvania, we used scanned copies or microfilms of the original documents, which in some cases were hard to read. It is possible that we have made some errors in data entry, but if so they should be small. Where monthly balance sheets were available, for some months that lacked full data, we estimated items based on the prior and following months. Our corrections, apparent errors in the original sources, and our estimates of certain balance sheet items appear in **red**.

Banks in the 18th and early 19th centuries did not typically publish annual reports providing data and narration of their activities, so the key resources for data of the First Bank of the United States are archival sources, while for the Second Bank and the United States Bank of Pennsylvania the key resources are documents of the U.S. Congress and the Pennsylvania state legislature that contain balance sheets. For some periods the balance sheets are only partial.

Because the original balance sheets have a large number of items, some idiosyncratic, we have created a simplified balance sheet, which we publish alongside the original balance sheets. The simplified balance sheet is largely modeled on the categories the International Monetary Fund uses in its International Financial Statistics database.

Simplified balance sheet of the Bank of the United States

Assets	Liabilities
<i>Foreign assets</i>	L1. <i>Foreign liabilities</i>
A1. Specie (gold and silver)	<i>Domestic liabilities</i>
A2. Other external financial assets	L2. Notes in circulation
<i>Domestic assets</i>	L3. Owed to state banks
A3. Credit to state banks	L4. Owed to nonfinancial private sector
A4. Credit to nonfinancial private sector	L5. Owed to federal government
A5. Credit to federal government	L6. Owed to state governments
A6. Credit to state governments	L7. Other or unspecified
A7. Other or unspecified (e.g., buildings)	<i>Net worth</i>
	L8. Capital
	L9. Reserves, other, or unspecified

The simplified balance sheet shows considerably smaller values for total assets and total liabilities than the original balance sheets do because it consolidates items across branches rather than just combining them as the original balance sheets do. The slow communications and transportation of the late 18th century and early 19th century led the Bank of the United States to establish its branches as partly autonomous offices. Each branch was assigned a share of the bank's capital and kept its own reserves, and had freedom to operate up to certain thresholds with little intervention by the Philadelphia head office. Accordingly, the original balance sheets include amounts owed by branches of the bank to other branches on the asset and liability sides. We eliminate those amounts on the grounds that they are not net assets or liabilities of the bank as a whole with respect to outside parties.

Data of the First Bank of the United States

The charter of the First Bank of the United States required it to submit a financial statement to the Treasury as often as weekly if requested. Unfortunately, a fire at the Treasury building on March 31, 1833 destroyed many records from the period. The fire was set by Treasury employees who were trying to eliminate evidence of their embezzlement of government funds. In the late 19th century John Jay Knox, Comptroller of the Currency, made a search in the Treasury archives for surviving records of the First Bank and found that the existing records gave no evidence that it had ever submitted formal reports to the Treasury (United States 1876: viii).

James Wettereau, a professor of history at New York University in the mid 20th century, endeavored to find data of the First Bank in a number of archives. He discovered much source material in the University of Amsterdam Library and the Oliver Wolcott, Jr. Papers at the Connecticut Historical Society. (Wolcott was the second Secretary of the Treasury, serving from 1795 to 1800. The Connecticut Historical Society has recently made the Wolcott Papers available online.) Other sources included the papers of President Thomas Jefferson and his Secretary of the Treasury, Albert Gallatin. After Wettereau's death, Professor Stuart Bruchey of Columbia University published the balance sheets Wettereau had gathered as the book

Statistical Records of the First Bank of the United States. Bruchey published the book, listing Wettereau as the author, in 1985; the date explains why many earlier economic historians did not analyze the First Bank's financial records. Wettereau found no data from the years 1802 to 1808. Given how much research there has been on U.S. history of the early 19th century, it seems unlikely that a large unexploited trove of records on the bank exists.

Adil Javat digitized Wettereau's data of the balance sheets of the First Bank of the United States. The bank apparently never published overall balance sheets, so Wettereau constructed them from the balance sheets of individual branches. Wettereau's book contains additional material on the bank not digitized here, including incomplete balance sheets for some additional dates.

Many of the balance sheets contain accounting errors or omissions. For some balance sheets, total assets and liabilities are added up from subtotals that themselves do not equal the sums of their components. We do not know where the source of the error lies. In such cases we have added a line describing the difference between the subtotal and its components as "unallocated."

The original balance sheets change their format substantially from 1801 onward, so instead of showing data for all years together, for clarity we show one format from 1792 to 1800 and another from 1801 to 1811. The latter period, to repeat, has a long gap without data from late 1801 to sometime in 1809.

Data of the Second Bank of the United States

Like the First Bank of the United States, the Second Bank was required by law to report its finances to the Secretary of the Treasury as often as weekly if the Secretary required. Unlike the First Bank, it left behind extensive and frequently published financial statements. The bank reported data almost every month to the Secretary of the Treasury. He from time to time submitted the data in reports to Congress, which then published them. Of 231 months during the bank's existence, only seven months are completely missing, all from the period April 1817 to January 1818. Data were however usually only partial until December 1823, when full monthly balance sheets began. If other researchers know of sources that fill in the missing data, we would appreciate hearing from them.

George Gulino and Kurt Schuler digitized data on the overall balance sheet of the Second Bank, but omitted the extensive data available on financial positions of individual branches, which numbered 26 in addition to the Philadelphia head office. Compiling the overall balance sheet was time-consuming enough for us. Now that we have given a picture of the whole and identified the data sources, perhaps other researchers will digitize data on the branches to get a better idea of regional financial development in the time of the Second Bank.

"Post notes" referred to in the balance sheet were paper money redeemable in specie at a specified date in the future instead of on demand.

Data of the United States Bank of Pennsylvania

The United States Bank of Pennsylvania (sometimes called the Pennsylvania Bank of the United States in U.S. Congressional documents, or the Bank of the United States in documents of the state of Pennsylvania) was the successor to the Second Bank. It continued to report monthly balance sheets to the Auditor General of Pennsylvania, which were reproduced for some time in documents of the U.S. Congress. Other banks in Pennsylvania only reported their balance sheets to the Auditor General quarterly. The bank entered into liquidation on January 15, 1841 and liquidation lasted until 1856. Balance sheets are available in Congressional documents or in two types of documents published in journals of the Pennsylvania House of Representatives and Senate: financial statements by the bank itself and reports by the Auditor General. Monthly data are available from the bank's beginning in March 1836 until March 1, 1842. Starting with the balance sheet of October 1, 1841, detail on the individual branches and agencies of the bank ceases. As with the Second Bank of the United States, we have not digitized data on branches. We will share our photos of certain balance sheets with anyone interested in digitizing the data. The journals of the Pennsylvania House of Representatives and Senate seem to contain no further balance sheets by the bank after December 1, 1848. Zackary Baker digitized most of the data, with Kurt Schuler filling in some gaps. A search of archives, court records, or newspapers of the time might turn up further data, but we leave the task to other researchers. Some narrative detail on the bank is available from newspapers, especially those of Philadelphia, ranging from the daily *Pennsylvania Inquirer* to the monthly *Hazard's United States Commercial and Statistical Register*. Given that this liquidation may have been the largest in U.S. history relative to the size of the economy, it is surprising that no detailed study of it exists.

The United States Bank of Pennsylvania only had a state charter, so it could not officially operate as a nationwide bank, but it converted many of its former branches into agencies, as mentioned above. Congressional documents continued to report the data in the same format as under the Second Bank.

Because of the bank's former connection with the federal government and its importance, Congress issued a number of documents about the bank even after it went into liquidation. In that period, the balance sheets in Congressional documents may differ somewhat in format from the balance sheets in documents issued by the state of Pennsylvania. In the spreadsheet, a cell near the top of each column indicates our source for each instance of the balance sheet.

Appendix: Abbreviated Chronology

January-February 1791	Bill to charter the (First) Bank of the United States passes the U.S. Senate on January 20, the U.S. House of Representatives on February 8, and is signed by President George Washington on February 25
December 12, 1791	Bank of the United States opens for business in Philadelphia, then the capital of the United States, under a 20-year charter with \$10 million in capital
February-March 1792 1794	Panic of 1792, triggered by the Bank of the United States tightening credit Whiskey Rebellion in Pennsylvania causes federal government to increase its loans from the Bank of the United States
February 20, 1811	Attempt to extend the charter of the bank dies in the U.S. Senate
March 3, 1811	Bank of the United States closes at the expiration of its charter
June 18, 1812 – February 18, 1815	War of 1812; financial panic occurs in the United States after British troops occupy and burn Washington, D.C. in August 1814
March-April 1816	Bill to charter the (Second) Bank of the United States passes the U.S. House of Representatives on March 14, the U.S. Senate on April 3, and is signed by President James Madison on April 10
January 7, 1817	Bank of the United States opens in Philadelphia under a 20-year charter with \$35 million in capital
February 20, 1817	Congress ordered banks to resume specie (gold and silver) payments by this date, though many did not actually do so until July 1, 1817
1819	Panic of 1819
November 1828	Andrew Jackson, vehemently opposed to the bank, is elected president
June-July 11, 1832	Bill to extend the charter of the Bank of the United States for 20 more years passes the Senate on June 11 and the Senate on July 3 but is vetoed by President Jackson on July 10 and upheld by the Senate on July 13
November 1832	Jackson wins re-election on a platform opposed to the bank
October 1, 1833	Federal government starts withdrawing its deposits from the bank
March 28, 1834	Senate censures Jackson for withdrawing federal deposits from the bank
February 18, 1836	Bank receives a charter to operate as a state bank in Pennsylvania
March 1, 1836	Charter of Second Bank of the United States expires
March 4, 1836	United States Bank of Pennsylvania opens in Philadelphia as a successor
May 10, 1837	Bank suspends specie payments in the severe Panic of 1837
August 13, 1838	Bank resumes specie payments
October 9, 1839	Bank again suspends specie payments in a period where many other banks do likewise
January 15, 1841	Bank resumes specie payments, as a Pennsylvania law required of all banks that had suspended
February 4, 1841	Bank closes and enters into liquidation
1856	Liquidation of the United States Bank of Pennsylvania is completed with no losses to note holders or depositors, but shareholders receive nothing

Recessions: 1796-1798, 1802-1803, 1807-1808, 1811-1812, 1815-1816, 1822-1823, 1828-1829, 1833-1834, 1836-1837, 1839-1840 (Davis 2006). Other sources add a recession in 1825-1826.

References

The references are mainly a list of the primary sources. Some overlap exists. For references to secondary sources, see Baker (2018), Gulino (2016), and Javat (2017). Web links were viewed on January 9, 2019 and were current as of that date. Most of the government documents are available online.

American State Papers: Finance

(The American State Papers is a 38-volume containing Congressional documents and executive branch reports to Congress for the years 1789 to 1838. Five volumes focus on finance. The page numbers listed are those that we used, not necessarily the page numbers of the whole document.)

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Vol. 3, No. 547, 15th Congress, 2nd Session, January 16, 1819, pp. 319-320, 345, 351-356, 359. (Full and partial balance sheet, many though not all months, January 1817-November 1818.)

Vol. 3, No. 634, 17th Congress, 1st Session, February 2, 1822, p. 707. (Balance sheet, December 1821.)

Vol. 5, No. 722, 18th Congress, 2nd Session, January 21, 1825, pp. 186-201. (Balance sheets, February-December 1824.)

Vol. 5, No. 766, 19th Congress, 2nd Session, January 9 1827, p. 563. (Balance sheet, May 1826.)

Vol. 5, No. 879, 20th Congress, 1st Session, March 6, 1828, pp. 902-938. (Balance sheet, January-December 1827.)

United States Congressional Serial Set documents (first number = volume number; H. = House of Representatives; S. = Senate; Doc. = Document)

14 S. Doc. 34, 15th Congress, 2nd Session, December 7, 1818, Statements No. 3-4, last pages. (Partial balance sheet, September 1818.)

36 H. Doc. 86, 20th Congress, 2nd Session, February 24, 1829, last page. (Balance sheet, September 1819.)

36 H. Doc. 92, 16th Congress, 1st Session, March 7, 1820. (Balance sheet, February, May, and November 1819.)

48 H. Doc. 19, 16th Congress, 2nd Session, December 9, 1820. (Balance sheet, October 1820.)

65-3 H. Doc. 52, 17th Congress, 1st Session, February 2, 1822. (Transactions of the Bank of the United States in 1821.)

97 H. Doc. 78, 18th Congress, 1st Session, February 20, 1824. (Balance sheets, January 8, 1823 and January 10, 1824 [dates closest to year end 1822 and 1823].)

116 H. Doc. 59, 18th Congress, 2nd Session, January 21, 1825. (Balance sheet, January-December 1824.)

135 H. Doc. 105, 19th Congress, 1st Session, February 26, 1826. (Balance sheet, January-December 1825.)

150 H. Doc. 52, 19th Congress, 2nd Session, January 9, 1827. (Balance sheet, January-December 1826.)

171 H. Doc. 100, 20th Congress, 1st Session, March 6, 1828. (Balance sheet, January-December 1827.)

186 H. Doc. 93, 20th Congress, 2nd Session, January 26, 1829. (Balance sheet, January-December 1828.)

195 H. Doc. 13, 21st Congress, 1st Session, December 28, 1829. (Balance sheet, January-November 1829.)

208 H. Doc. 63, 21st Congress, 2nd Session, January 22, 1831. (Balance sheet, December 1829-December 1830.)

259 H. Doc. 523, 23rd Congress, 1st Session, June 28, 1834. (Balance sheet, January 1831-June 1834.)

266 S. Doc. 8, 23rd Congress, 2nd Session, December 9, 1834, pp. 2-43. (Balance sheet, June-November 1834.)

267 S. Doc. 17, 23rd Congress, 2nd Session, December 18, 1834, pp. 204-224. Partial balance sheet, March 1818-October 1834.)

282 S. Doc. 312, 24th Congress, 1st Session, January 12, 1836, pp. 5-23. (Balance sheet, October-December 1835.)

283 S. Doc. 392, 24th Congress, 1st Session, June 8, 1836. (Domestic exchange rates charged by the Bank of the United States and other banks.)

290 H. Doc. 204, 24th Congress, 1st Session, April 11, 1836. (Balance sheet, January-February 1836.)

302 H. Doc. 77, 24th Congress, 2nd Session, January 12, 1837. (Public moneys on deposit at the Bank of the United States and other banks.)

315 S. Doc. 128, 25th Congress, 2nd Session, January 24, 1838, pp. 208-211. (Partial balance sheet, February 1817-May 1837; balance sheet, December 1834-November 1837.)

317 S. Doc. 387, 25th Congress, 2nd Session, April 19, 1838. (Balance sheet, February-April 1838.)

319 S. Doc. 471, 25th Congress, 2nd Session, June 6, 1838. (Partial balance sheet, December 1837 and December 1838.)

324 H. Doc. 79, 25th Congress, 2nd Session, January 8, 1838, pp. 832-833. (Partial balance sheet, selected dates, 1837.)

348 H. Doc. 227, 25th Congress, 3rd Session, February 27, 1839, pp. 274-318. (Balance sheet, January-November 1838.)

367 H. Doc. 172, 26th Congress, 1st Session, April 9, 1840. (Balance sheet, November 1838-January 1840.)

385 H. Doc. 111, 26th Congress, 2nd Session, March 3, 1841, pp. 154-157. (Balance sheet, December 1840.)

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