

**BEALS, SAMUEL JAMES**, Receiver Sioux City & Northern Rd. Office Sioux City, Iowa.

Born Oct. 27, 1849, at New York, N. Y. Graduate of Antioch College. Entered railway service in 1873 as clerk in general office St. Paul & Sioux City Rd, since which he has been consecutively 1882 to 1887, assistant auditor and claim agent St. Paul Minneapolis & Manitoba Ry; 1887 to 1889, auditor, secretary and treasurer Montana Central Ry; 1889 to 1891, secretary and treasurer Minneapolis Union Ry and Northern Steamship Company; 1891 to 1893, engaged in the practice of law; 1893 to date, receiver Sioux City & Northern Rd.

RWY OFFICIALS OF AMERICA, 1896