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THE COMING BUILDING SEASON.

DULNESS is a normal attribute of the building situation at every midwinter season, and the present one is no exception. The number of visible operations in hand is probably less than in a long period of years, taking the city as a whole rather than any particular part of it. Yet there are underlying conditions of financial soundness, and a technical position occupied, that strongly indicate that the year 1911, before it ends, will have given to the building interests fairly satisfactory proofs of activity. Money is steadily tending toward a lower rate for loans, because of the steadily growing total of available funds in financial centers. The railroads, with brighter prospects, are loosening up in their orders for materials. In the steel business there is piling up an aggregate of waiting orders that will strain even the capacity of this great business when the dam breaks. Liquidation of securities has largely subsided, and the decline in prices of food stuffs and house supplies, which has been particularly noticeable within a fortnight, has begun to stimulate general retail trade. In the building trades, considered apart from the real estate market, it is easy to count up fifty or sixty million dollars' worth of work for the coming season. Only a part of it can be executed within the calendar year, it is true, but nevertheless there is this vast amount of work waiting to be done, some of it already started and the rest to be started during the year. The Municipal Building, the Grand Central Passenger Station, the new U. S. Post Office, the Woolworth Building, the Greeley Square Hotel, the Bankers' Trust Building, a three-million dollar hotel on Seventh avenue, the East River Savings Bank, the new Masonic Building and half a dozen structures to cost a million dollars each—these constitute a vision of activity that will remind central and lower Manhattan of the "skyscraper races" of the years 1905 and 1906. Then there are several large works for the suburbs, as the Sea View Hospital on Staten Island and the new State Prison at Wingdale, not to mention the continuation of the rebuilding of the U. S. Military Academy at West Point. From a long schedule of this new work that lies before us (see Record and Guide of December 31) it is perceived that while there may be for a time a diminution of activity in some departments of construction, the year 1911, before it closes, will see a pronounced revival in other departments. There will be on the whole a greater variety of work than presented itself last year, so far as Manhattan is concerned. For the suburbs, and especially for Queens Borough, Westchester County and Northern New Jersey, the indications for good building activity in the latter half of the year are very strong.

CO-OPERATIVE HOUSES.

EVER since last Spring there has been a noticeable falling off in the number of new buildings planned as coöperative apartment houses. This falling off has been due chiefly to two causes. In the first place, there has been a certain over-production of this as of other classes of residential building; and, in the second place, several of the later enterprises of this class have not been brilliant successes. The knowledge that the stockholders in some of these buildings have been heavily assessed has spread, and has discouraged promoters from attempting

to put through other enterprises of the same kind. In the case of one enterprise there was a complete failure and a heavy loss, because certain inexperienced promoters had gone ahead without making sure that they could finance the new building. There is no reason to suppose, however, that the check to these enterprises is anything but temporary. The coöperative apartment house is based upon a sound business principle, and it has come to stay. It enables a well-to-do family to obtain a home, designed to suit its own tastes, for a smaller sum than a similar floor space could be obtained in the same neighborhood either in a private house or in an ordinary apartment house. It has the advantages both of a private residence and of an apartment; and it appeals particularly to the ever-increasing number of well-to-do people who do not pass more than half of the year in New York City. Coöperative apartment houses will, consequently, continue to be built, but a man buying an apartment should be very careful of the standing of his proposed associates in the enterprise, and of the soundness of the financial scheme on which it is based. These enterprises ought to be managed by experienced people, who make themselves responsible for the financing of the building and its erection. Of course, the stockholders have to pay for such services, but they are worth the price.

RIVERSIDE PARK FOR NEW YORK PEOPLE.

NOT for the purposes of Commerce, for steamship docks and railroad tracks, were the lands comprising the original Riverside Park purchased by the City with the money of her taxpayers. The world's commerce can have all the rest of the Hudson River shore, but this much is a heritage to be kept inviolate for the enjoyment and benefit of our citizens through all posterity. The lands under water fronting the Park are as much a natural part of it as if they were visible. Between 96th street or thereabouts and the public pier at 129th street especially, where the Park Commissioner has proposed to reclaim the land under water, the river edge—the littoral zone—is so essential to a riverside park, and so susceptible and ready for a natural and obvious improvement, that we doubt if even Commerce, unemotional and dollar-denumbed as it is, will ever think of turning the people away from it and making it a landing place for foreign vessels—and a covered freight yard for railroads. We doubt if this would ever be permitted. The fear of such a thing is momentarily allayed by the remarks of the Commissioner of Docks and Ferries, Hon. Calvin Tomkins, as reported in another part of this paper. There is no immediate intention to enter upon the development of the "commercial opportunities" of the Riverside Park district, but ultimately, he assures us, it will be necessary in his judgment to avail of the waterfront of "Riverside Drive" as well as the districts above and below for these uses.

In any event a distinction should be made between the Park proper lying south of 129th street, and the "Drive," as extended north of the "Loop" at Claremont. But leaving the larger question to the future, it is interesting to know that the beautiful stretch of shorefront opposite Claremont, Morningside Heights and Old Bloomingdale is to be reclaimed and made accessible from the Park by arcing over the railroad tracks. Treated as park landscape solely, and indented with little harbors and landing places for motor boats and yachts, the new land would not only add a new feature to the enjoyment to be derived from the park, but the improvement taken together with other movements for the beautification of the West Side, such as the Hudson-Fulton Water Gate, would so enhance the desirability of residence in the district as to threaten in after years the social primacy of the other side of town.

EXPRESS STATIONS.

IF, and when a lower West Side subway is ever built, it ought to be planned so that the express trains would not stop between 33d street and Cortlandt street. In the building up of a business center on the middle West Side the quickest possible connection with the financial district is necessary, so that a man can conduct business both up and down town with very little delay. A connection of this kind cannot be furnished by any other subway so well as by one which runs on almost a straight line from the Pennsylvania Terminal to Canal street, because it so happens that Seventh avenue is a comparatively central avenue and runs into the heart of the district which is destined to be the best location for general business in mid-Man-

hattan. By such route a man could travel from Wall street to Herald Square in about eight minutes, whereas from Longacre Square to Wall street by the existing subway would consume at least five minutes more. The saving of this five minutes would be an enormous advantage to hundreds of thousands of people and would contribute just so much to the business efficiency of the whole city. The property owners in Greenwich Village would not like the idea of being dependent on a local service, but they should not be allowed to stand in the way of such a manifest public benefit. Greenwich Village can be provided with

an express station on the subway which must eventually be built in Hudson street and Eighth avenue. The Commission should deliberately adopt a policy not of placing all the express stations along the same streets, but of so far as possible distributing them. Every important cross-town street, like 23d, 34th, 59th and 125th streets, should have its express stations on one subway route or another. In the case of the Seventh avenue line, such a distinction obviously belongs to 34th street and advantage should be taken of this fact to tie the middle district as closely as possible to the financial district.

CONSTRUCTION PROGRESS ON THE WESTCHESTER RY.

Substantial Character of the Roadbed—Stations With Walls Finished in Marble Stucco and With Roofs of Reddish Brown Tile

THE construction work on the New York, Westchester & Boston Railway shows the advantages of the favorable weather we have had this winter for that sort of work. The contractors have been able to make extraordinary progress in their grading, masonry and bridgework. One of the accompanying pictures shows the substantial quality of the work that is being done on the four-track main line to Mount Vernon, over which trains are to be running regularly inside of a year.

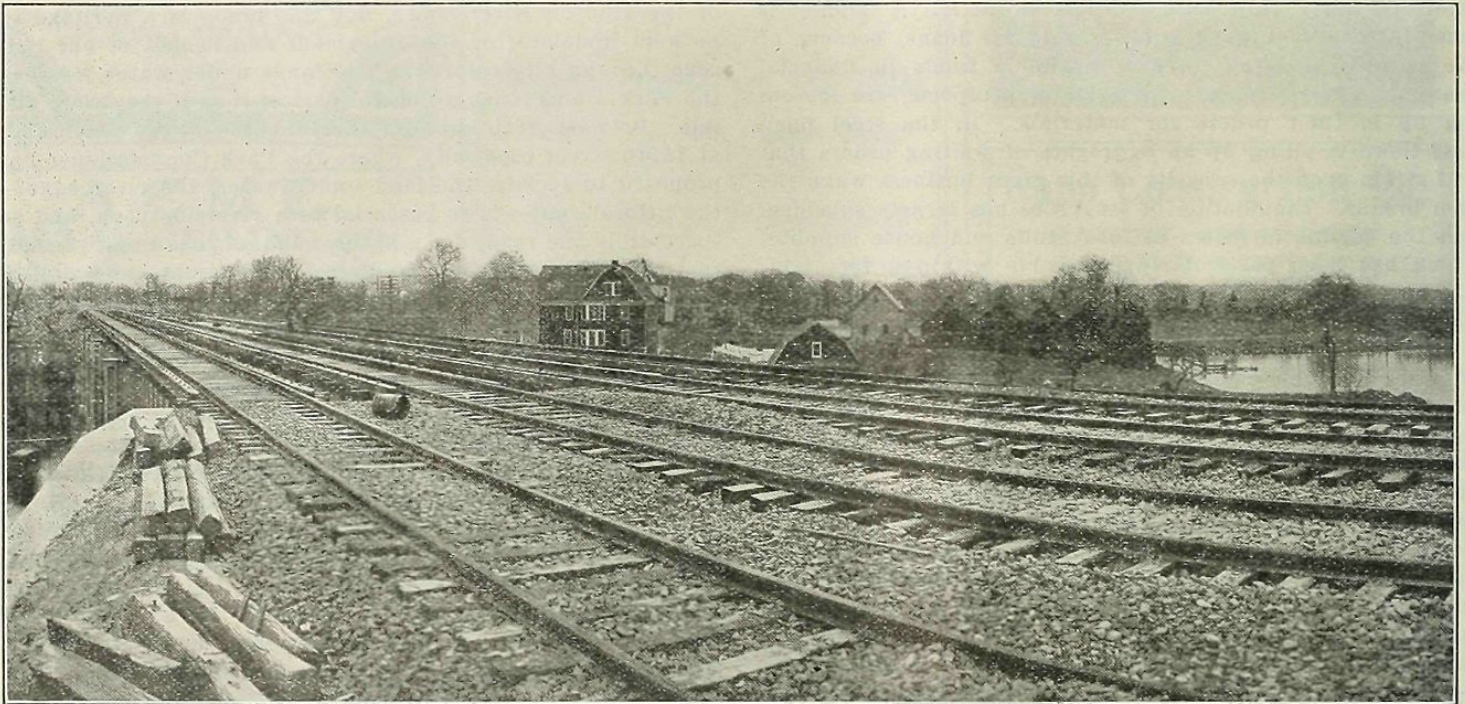
THE NEW STATION BUILDINGS.

Very little has appeared in the public prints so far relative to one of the most attractive features of the road, that is its stations. They are entirely different from anything else of the kind in the country and are well worth being described.

They are unique in character, beautiful in simplicity, wonderfully convenient in arrangement and of a type altogether different from anything else of the kind in the country. They were designed by

may be gained to the streets without in any way conflicting with incoming traffic. Another feature is the sheltered platforms used, which are equipped with ample and convenient seating capacity, in order that passengers may await their trains at the platform level, as well as in the station buildings proper.

The type of the architecture is that of the Italian Renaissance, and the general exterior color scheme adopted consists of a marble stucco applied to the walls. The



A COMPLETED SECTION OF THE ROADBED AND TRACKS OF THE NEW YORK, WESTCHESTER & BOSTON RAILWAY—NEAR MOUNT VERNON.

The road will have a connection with the subway system at West Farms. The White Plains Branch from New Rochelle will be in use not long after the main line is completed to that point. Then from White Plains there will be a line, controlled by the New York and New Haven system, built to tap the "New York & New England" near Danbury.

The general effect will be to open up to further development new sections in Northern Bronx, Westchester, Putnam and Dutchess counties. A part of this country will be within quick commuting distance, and the rest will be suitable for the large estates of wealthy families from New York, whose men folks are not in bondage to the usual office hours in the city. The management of the Westchester will work in harmony with real estate interests, with the object of encouraging home building to the fullest possible extent. Although the name of the road indicates a trunk line to Boston, the new policy is to make the New York, Westchester & Boston a local express line for the patronage of New York City business people.

Reed & Stem, who addressed themselves to the task of caring for the convenience and safety of a fast increasing traveling public, and the establishment of a high standard of architecture for the station buildings, which would in themselves serve as a key to the further future development of their respective adjacent sections.

The time-worn scheme of adopting an absolute standard plan covering all stations was done away with, and special study was given each individual station site, no two of which are identical. As a result, the stations have been designed not only to meet all commercial requirements, but to give the appearance of a close sympathy with the natural conditions found existing at each particular site, and in the planning of them the chief consideration was given to the safety and comfort of the traveling public.

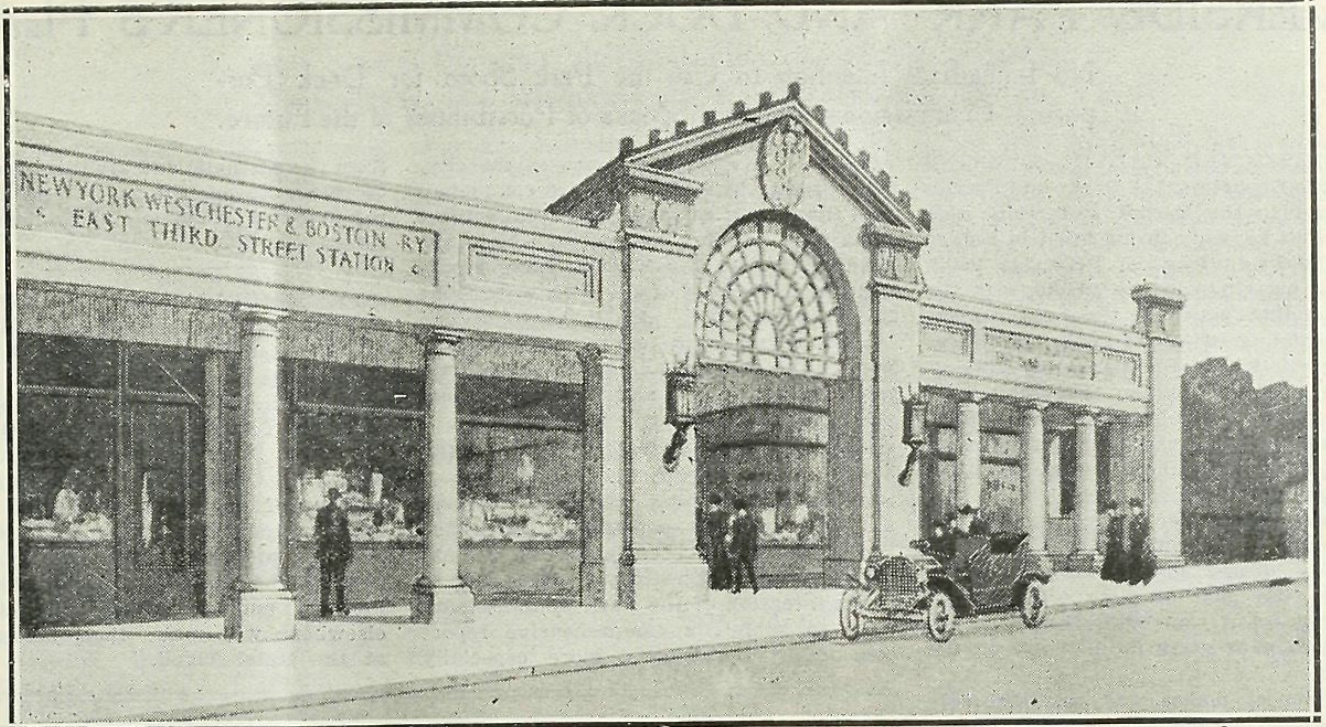
From the waiting-rooms, direct, safe and sheltered access is provided to each passenger platform, by means of overhead bridges, or by tunnels under the tracks. A system of separate exits has been worked out, so that direct access

station roofs and the copings of all enclosure walls are formed with a roof tile of a soft reddish brown shade, making a pleasing and harmonious combination of color.

Throughout the interior of the stations, the construction is as nearly a perfect sanitary construction as possible, and consequently wood has been practically eliminated; its use being confined to the doors, which will be quarter-sawn white oak finished to take a soft silver gray stain. The walls throughout the main rooms will be formed with a grayish marble granite, highly polished, with ample relief in its border lines of soft Verde antique marble. A capping consisting of a continuous marble band forming a Greek fret design, makes a most consistent and appropriate finish to the wall surface decorations.

In all the toilet rooms, a new style of sanitary facing composed of opal glass brick with rounded corners and coves at the floor line, will be used.

All hardware and metal finish will be simple in design and of solid cast bronze.



EAST THIRD STREET STATION OF THE NEW YORK, WESTCHESTER & BOSTON RAILWAY, AT MOUNT VERNON.

HOW TO SOLVE THE COURT HOUSE PROBLEM

Let the Old Building Stand and Erect a New Court House for a New Judicial District Uptown—A Suggestion From a Member of the Bar

WHILE the Court House problem has vexed the Bench and Bar of New York City for many years past, no solution of it that would meet all objections has been put forward. On the one hand the eminent judges of the Supreme Court, or at least many of them, seem to desire the erection of a new building in another part of the city where enough land can be economically bought to permit of aesthetic surroundings, not only for the sake of good light and necessary quiet, but for dignity and impressiveness. Opposed to them, the members of the Bar, while admitting that there is a difference between presiding at the scales of justice and weighing a ton of coal, look at the matter from the viewpoint of accessibility, the paramount consideration with them. Obviously, these opposing interests can never be fully reconciled to the Chambers street site.

My plan would be to create a new Judicial District, thus making two districts of the Supreme Court within the County of New York. I presume that anyone familiar with the present stress of litigation will agree that it is only a question of a short time before one district of the Supreme Court housed in a single building will be wholly unable to meet the requirements of the public. Building a larger structure on the present restricted park site will not answer the purpose, even if there be room for a public edifice befitting the great City of New York. An immense tower-like affair on the lines of the famous Singer Building might be large enough to hold the enormous crowds that will use the courtrooms in the very near future, but such an edifice would not meet the well-known requirements of a court of justice, and its erection would be an egregious error.

But if a new district be created as I suggest, another and grander court house could be built upon some suitable ground uptown, for the use of that district. The City Hall Park building could then be remodeled and brought down to date, for the use of the present judicial district. It seems to me that this plan, if adopted, would suit both judges and lawyers. As I am advised, it is the only plan so far presented upon which everybody could

unite, in this respect differing from the present plan of making use of the old building permanently, upon which the sentiment of the Bench seemed to have been radically opposed to that of the Bar. The owners of the large downtown office buildings who so strenuously and artfully opposed the removal of the present Tweed court house would have no ground for complaint, as they would still have in their midst a court house with enough business and to spare to fill up all their vacant offices.

The members of the Bar, who practically to a man tabooed the idea of going uptown or beyond easy walking distance of their offices, would have no grievance under this plan, as it would make it so much easier to dispatch business for their clients, because the length of the various calendars would be diminished by one-half. As the members of the Bench were almost unanimous for an uptown court house, it is not anticipated that there would be remonstrance on their part. And lastly, the great public itself would have its interests served by the erection NOW of a new judicial district, having its own court house in a part of the city towards which everybody and everything has been moving for many years. Now that the great railroads have located uptown, together with the new post office, public library, etc., it seems to me absurd for the City to delay the purchase of land for its court house needs. Such a delay is certainly not in the interest of taxpayers.

The district of Greater New York, above 34th st, and including the Borough of the Bronx, is large enough and important enough to have a judicial building and district of its own. A desirable site upon which a beautiful building could be erected might be purchased now at a price to make the entire outlay not to exceed say \$10,000,000. Such a structure, dignified and ornate, would be an architectural monument that would increase the value of the surrounding properties that are now languishing for the want of some stimulating influence on the real estate market. The increase in assessment values would mean, of course, that the city's outlays would be speedily returned

in the shape of increased taxes. Looked at from a financial standpoint, it is an attractive investment which the municipality could readily undertake without a charge of extravagance.

Of course there are details to such a plan as this that need to be elaborated, but I am now simply presenting the idea in a broad, general way. It might be necessary for lawyers who desired to practice in both districts to open branch offices uptown, but the fact that many firms now maintain auxiliary offices in Brooklyn, Jersey City, or even Newark, shows that the objection is not weighty. The telephone and tunnels obviate most inconveniences. The new Municipal Building and the Hall of Records being downtown helped to defeat the project for the removal of the present court house, owing to the desire to have the buildings centralized. But under my suggestion the fact that these other city buildings are where they are need not militate against another court building uptown, there being no necessary connection between them. No one would think of moving the court house of the Supreme Court in Brooklyn to downtown Manhattan, merely to bunch it with others.

Let the old court house stay where it is, with the necessary changes, as millions of dollars have been invested, relying upon its remaining there. But let us look to the future and build uptown the finest court house in the United States for a NEW district, before the prices of land and labor take any further leaps and bounds upward.

J. M. LATHROP,
Attorney at Law.

Commissioner Murphy Still Looking for Quarters.

Commissioner John J. Murphy of the Tenement House Department, 44 East 23d st, told the Record and Guide this week that the negotiations with the Braender Building & Construction Company for quarters in the Ashland Building at 315 4th av had fallen through and that he was looking about for another location. This statement is verified by Mr. Philip Braender, president of the Braender Building & Construction Co.

RIVERSIDE PARK AND DOCK COMMISSIONER'S PLANS

No Immediate Intention to Use the Park Shore for Dock Purposes—Commissioner Tomkins Speaks of Possibilities of the Future.

COMMISSIONER CALVIN TOMKINS of the Department of Docks and Ferries explained to the Record and Guide this week what is really in his mind in regard to the shore in front of Riverside Park. Up to a certain point he agrees with the long-standing plan for the improvement of the existing Riverside Park, now under the jurisdiction of the Park Department, but he is of the opinion that some time in the future it will be necessary to make provision for the use of all the waterfront for commercial purposes. Said the Commissioner:

"I trust this matter will continue to receive public attention in the press, and I especially desire suggestions and criticism on the part of your editorial department and of your subscribers who are in a position to speak intelligently on the matter.

"The report makes one practical recommendation for immediate action, namely, that the city should promptly begin to build the bulkhead wall and fill the lands under water. This can be undertaken in sections and under very small initial appropriations. The spoil from the subway and the ashes and excavation of the west side of the city will, before many years, fill these riparian lands to the bulkhead line. I do not think there can be much difference of opinion as to the report so far. The other features of the report are simply submitted as an illustration of the uses to which the waterfront can be put at some time in the future, after the fill shall have been made.

COMMERCIAL DEVELOPMENT.

"There is no intention now to enter upon any comprehensive development of the commercial opportunities of the Riverside Park district; but coincident with the development of commercial, industrial and social life of the island of Manhattan, it is certainly necessary to make additional provision for the use of all of its waterfront. Ultimately, in the judgment of the Dock and the Park Commissioners, it may be necessary to avail of the waterfront of Riverside Drive as well as the districts above and below for these uses. How to accomplish this so as to interfere as little as possible with the beauty of the park waterfront is a matter which should now receive consideration for the future; and in this connection, any criticism of plans submitted will be very much in order.

MORE RAILROAD FACILITIES REQUIRED.

"I would direct attention to the fact that the only direct avenue of rail approach to Manhattan from the interior of the continent is by way of the New York Central Railroad. It is inevitable that there will be continual friction between the expanding development of railroad needs and what may be termed the present residential interests along the west side. The growth of the railroad's business is inevitable. Additional trackage will ultimately be required, and I believe that in the more distant future, provision for transferring between rails and vessels, and into storehouses, will also be equally necessary. This, however, does not imply any present use, but should point to the desirability of considering these probable future conditions and making provision for them.

"Again, along the Dock Department's property at 79th st and 96th st, permanent, unsightly and vulgar uses have been made of the waterfront for business use. The businesses located at these points are, I believe, in most instances

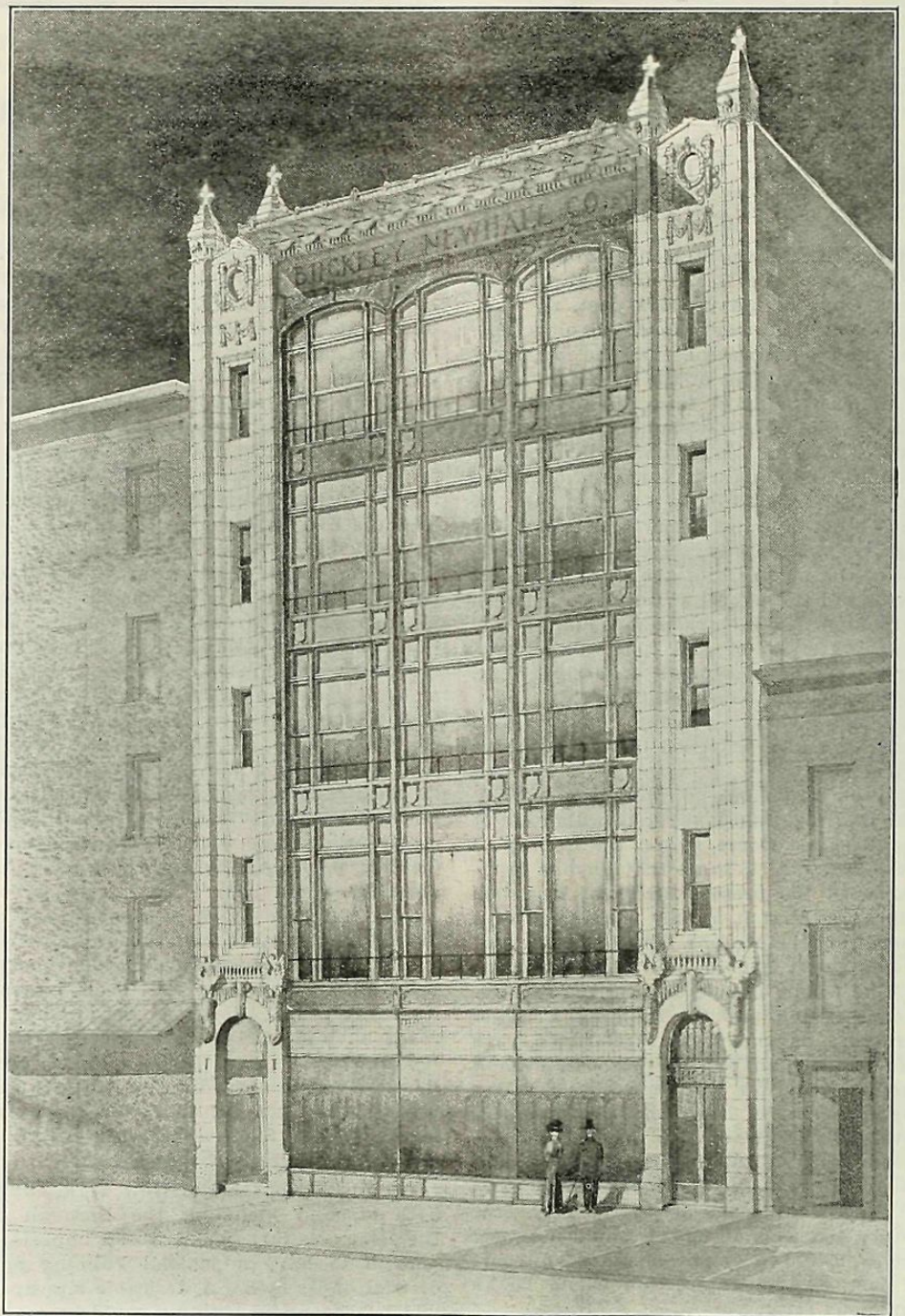
essential for the convenience of the city, but the way in which they are conducted, and the lack of aesthetic and architectural treatment of the structures which are used, is deplorable. This detracts greatly from the beauty of the park waterfront in these localities. All these conditions should be subordinated to some general waterfront scheme which shall terminate present nuisances and guard against others in the future.

ONLY AN ENGINEERING FRAMEWORK.

"Both myself and Commissioner Stover shall welcome any criticism of plans. The report which has been submitted is only tentative and suggestive of future use. It is the intention of the Park Commissioner later to submit a comprehensive report considering the matter more especially

from the aesthetic and architectural points of view; the present report sketches only the underlying engineering framework for future plans."

THE AMERICAN SOCIETY OF ENGINEERS has chartered the 5,000-ton steamer Zacapa of the United Fruit Co., 17 Battery pl, for a trip to the Panama Canal. The boat will leave pier 16, which is at the foot of Fulton st, North River, on March 2, and will arrive at Colon on March 9. On the same day a similar excursion of engineers, conducted by the same society, will arrive from New Orleans from which port another United Fruit Co. boat sails on March 4. About one hundred engineers from this city and elsewhere will make their headquarters at the Hotel Tivoli.



FIRST OF ITS KIND FOR THE SECTION.

The Buckley-Newhall Building, which is now under course of construction at Nos. 145-147 West 125th st, between 7th and Lenox avs, is the latest development on this thoroughfare. It is practically the first high-class loft or office building to be built there, and will be ready for occupancy on April 1. It is a steel building with concrete arches and is entirely fire-proof in every way. It has steel doors to

the elevators and stairs, and has hollow metal sash with wire glass to all windows. The front is of a cream-colored glazed terra cotta. The windows are composed of ornamented copper. The structure is being erected by the H. D. Best Co. of 103 Park av and building operations were started in October. Louis E. Jallade, No. 37 Liberty st, is the architect.

FRESH AIR AND THE LONG TERM LEASE.

Test Cases Showing that Scientific Ventilation Benefits Manufacturers and Ultimately the Factory Building Owner.

THE interest aroused in the subject of ventilation in factories and loft buildings by the interview with A. R. Bastine, of Webster B. Mabie & Company, recently printed in the Record and Guide, in which he stated that the real estate interests wanted proof that ventilation and equipments actually had a cash value and permitted of greater amount of work per individual, prompts the publication of results of experiments made by a well-known authority in Massachusetts.

Professor C-E. A. Winslow, of the College of the City of New York, has given the Record and Guide permission to reprint extracts from a timely paper delivered by him on the subject of "The Cash Value of Factory Ventilation," wherein he contends that better conditions for employees means improved ventilation, which includes the removal of dust and fumes, and that the employee and the community are gainers by pure air.

"If it can be shown that the employer himself is a direct gainer by the improvements which he initiates," says Prof. Winslow, "the path of reform will be made much easier. It is not, I think, difficult to show that the diseases which prevail among workingmen and women directly affect the industrial prosperity of the employers concerned. Irregularity of attendance, and the physical sluggishness and nervous inattention which accompany lowered vitality, mean direct money loss to the employer of labor, as well as a burden on the community at large. In general those employers who have made improvements report most satisfactory results.

"The operating room of the New England Telephone and Telegraph Company at Cambridge, Mass., is a long room, extending from front to back of a business block. Fifty or sixty women are employed in this room as operators, seven-eighths of them being on the day shift. In the winter time, it was impossible to secure adequate natural ventilation without undue exposure to drafts. In the spring of 1907 a simple but efficient system of artificial ventilation was installed.

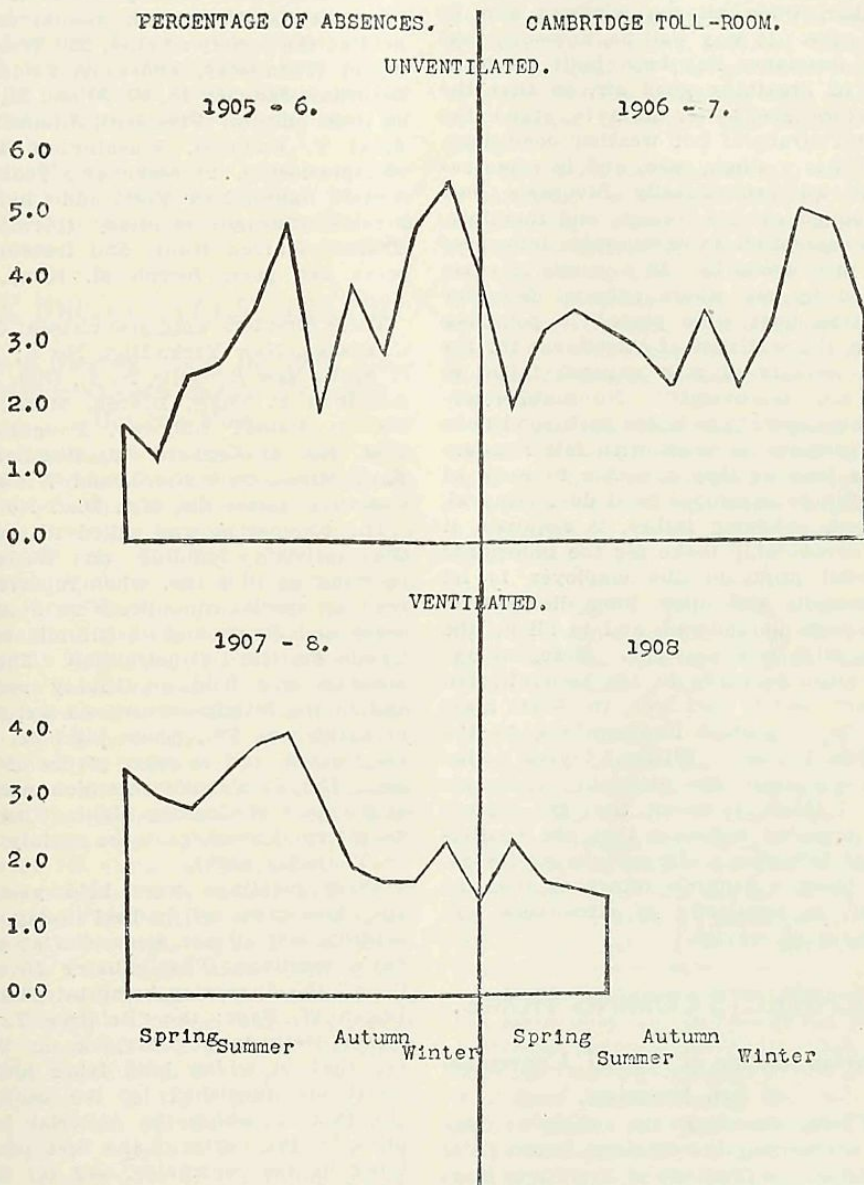
"A marked improvement in the comfort and general condition of the operators followed this change; and the betterment was sufficiently marked to show itself in a notably greater regularity of work. The statistics of attendance for two years prior to the change, and for sixteen months subsequent to it, are given in the table below. They have been compiled from the records of the chief oper-

ator, who has been in charge of the room during the entire period. The average number of daily absences, in the first of the three columns for each year, were calculated from the actual records of all unexplained minor absences; long illnesses, vacations, etc., being omitted. The absences which remain are, of course, due to many causes; but mainly to slight illnesses of various sorts.

"The percentages of absence, from the table, have been plotted in the appended diagram, which shows the relations more clearly. The upper curve is for the two

years from April, 1905, to March, 1907, when the room had no special ventilation. The lower curve shows the conditions from April, 1907, to July, 1908, after the new system had been installed.

"In each year absences diminish in spring and fall, and show an increase in winter and summer. At the extreme seasons of the year heat and cold, respectively, undermine vital resistance, produce minor illnesses, and accentuate any constitutional weakness. In summer the troubles which arise are largely digestive ones, while in the winter colds and pul-



DIAGRAMS SHOWING PERCENTAGES OF ATTENDANCE WITH AND WITHOUT VENTILATION.

RECORD OF ATTENDANCE—CAMBRIDGE OPERATING ROOM. UNVENTILATED.

Month.	1905-6			1906-7		
	Average Daily Absences.	Force.	Per Cent. of Absence.	Average Daily Absences.	Force.	Per Cent. of Absence.
April	.9	50	1.8	1.2	56	2.1
May	.6	50	1.3	1.9	56	3.3
June	1.4	51	2.6	2.0	56	3.6
July	1.5	54	2.8	1.9	56	3.3
August	2.0	54	3.6	1.7	56	3.0
September	2.6	54	4.9	1.3	56	2.4
October	1.1	54	2.0	2.0	56	3.6
November	2.1	54	4.0	1.3	56	2.4
December	1.6	54	2.9	1.7	56	3.3
January	2.6	54	4.9	2.9	56	5.2
February	3.0	54	5.6	2.8	55	5.0
March	2.2	54	4.1	2.0	58	3.4

RECORD OF ATTENDANCE—CAMBRIDGE OPERATING ROOM.—VENTILATED.

Month.	1907-8			1908		
	Average Daily Absences.	Force.	Per Cent. of Absence.	Average Daily Absences.	Force.	Per Cent. of Absence.
April	2.0	58	3.5	1.6	67	2.4
May	1.8	58	3.1	1.2	67	1.8
June	1.7	58	2.9	1.2	67	1.7
July	2.0	58	3.4	1.0	65	1.6
August	2.3	58	3.9	...	...	...
September	2.4	58	4.1	...	...	...
October	1.9	63	3.0	...	...	...
November	1.2	63	2.0	...	...	...
December	1.2	63	1.8	...	...	...
January	1.2	66	1.8	...	...	...
February	1.6	65	2.4	...	...	...
March	1.0	65	1.5	...	...	...

monary affections are most common, and the general seasonal curve of disease is familiar to all students of vital statistics.

"The change in ventilation did not affect the attendance in the operating room during the summer of 1907. No direct effect could be expected at this season, since in warm weather, with windows open, natural ventilation of the room could scarcely be improved upon. During the winter of 1907-08, however, a marked improvement was manifest, as indicated by the table and chart. For the first three months of 1906 the average percentages of operators absent were 4.9, 5.6, and 4.1, respectively; for 1907 the figures were 5.2, 5.0, and 3.4; for 1908 they dropped to 1.8, 2.4, and 1.5. Comparing the three winter months only (January to March), it appears that 4.9 per cent. of the force were absent in 1906, 4.5 per cent. in 1907, and only 1.9 per cent. in 1908. This means a net saving for the three months of 2.8 per cent. of the force employed, corresponding to

one and eight-tenths the entire time of one operator.

"The original cost of installing the system of ventilation was in the neighborhood of \$75. The saving in operators' time during the three winter months amounted to twenty-three working weeks, as indicated above (13 weeks x 1.8). Since the average pay of an operator is \$8.50, this meant a saving of \$195 to the employees in wages, and the increased efficiency due to the regularity of attendance paid good interest to the company.

"Another suggestive point, brought out by the chart, is the continuance of good attendance through June and July of 1908. Both were exceptionally hot months that year, and, judging by the three earlier years plotted, the summer increase in absences should have begun to manifest itself. As pointed out above, the ventilating system has no direct effect in hot weather, when all the windows can be kept open. It may well be, however, that vital resistance has been built up by a year of breathing good air, so that the operators are better able to stand the general strain of hot weather conditions.

"This is a single case, and in some respects an exceptionally favorable one. The employees are women, and therefore, more susceptible to unfavorable influences than men would be. In a couple of cases studied by me where exhaust fans for removing dust were placed in polishing rooms, the statistics of attendance for the small number of men exposed failed to show any improvement. No doubt vigorous male operatives under such conditions may continue to work with fair regularity as long as they are able to work at all. Where expensive local dust removal, as from polishing lathes, is required, it may conceivably make for the immediate financial profit of the employer to let tuberculosis and other lung diseases do their work unhindered, and to fill up the ranks with new material. Here, an appeal must be made to the humanitarian instinct; and if that fails, the State must step in to protect its members, in the common interest. Without laying undue emphasis upon one unusually favorable case, I think, however, that the experience reported indicates that the ventilation of factories, under certain conditions, may bring a tangible return to the employer, in regularity of attendance and efficiency of service."

ARCHITECTS COMING HOME.

American Institute in Annual Convention at San Francisco.

AFTER spending the week at San Francisco, the Eastern members of the American Institute of Architects start to-day (Saturday) on their return. They will spend Sunday either in visiting the Sequoia National Park, one of the remaining groves of Big Trees, or in making stops at Monterey and Santa Barbara on the coast.

To-morrow they will arrive at Los Angeles, in the morning, and be entertained by the Southern California Chapter. There will be trips around the country in automobiles and several days will be spent there.

Going west, the party left Chicago over the Chicago & Northwestern Railroad on Wednesday, January 11, at 9.30 a. m., and arrived at Denver at midnight on Thursday. On the following day they were entertained by the Colorado Chapter. The next stop-over was at San Francisco and the arrival at San Francisco was on Monday morning, January 16.

The headquarters while in San Francisco were at the Fairmount Hotel. The program for the convention follows:

17th, Tuesday: 10 a. m. Business session.
2 to 6 p. m. Sight seeing.
8 to 11 p. m. Reception by the San Francisco Chapter, Fairmount Hotel,

18th, Wednesday: 10 a. m. Report of Committee on Credentials.
Business session.
2 p. m. Visit University of California at Berkeley.
8 p. m. Free.
19th, Thursday: 10 a. m. Business session.
2 p. m. Business session.
8 p. m. Banquet by San Francisco Chapter.
20th, Friday: 10 a. m. Leland Stanford University.
2 p. m. Other places of interest.
8 p. m. Chinatown.
21st Saturday: 10 a. m. Trip around Bay and Mt. Tamalpais.
Leave in afternoon for Los Angeles.

CIVIL ENGINEERS MEET.

Officers and Directors Elected—Fifty-eighth Annual Session Ends.

The American Society of Civil Engineers at its fifty-eighth annual meeting held at the society's house, 220 West 57th st, on Wednesday, Thursday, Friday and Saturday, January 18, 19, 20 and 21, elected these officers: President, Admiral Mordecai T. Endicott, Washington, D. C.; vice-presidents, to serve two years, Alfred P. Boller, New York, and Charles L. Strobel, Chicago; secretary (permanent), Charles Warren Hunt; and treasurer, to serve one year, Joseph M. Knap, New York.

These directors were also chosen: George C. Clarke, New York, Dist. No. 1; Henry G. Stott, New Rochelle, N. Y., Dist. No. 2; Jonathan P. Snow, Boston, Mass., Dist. No. 3; Robert Ridgway, Poughkeepsie, Dist. No. 4; Leonard W. Rundlett, St. Paul, Minn., Dist. No. 5, and William H. Courtney, Louisville, Ky., Dist. No. 6.

The convention was called to order at the society's building on Wednesday morning at 10 a. m., when reports were read by special committees on Steel Columns and Struts and on Bituminous Materials for Road Construction. The next meeting was held on Friday morning, and in the interim excursions were made to Bethlehem, Pa., where big steel works are located, and to other places of interest. The President's reception was held at 9 o'clock Wednesday night. There was an informal smoker at the society house on Thursday night.

Three meetings were held yesterday, and three more will be held to-day. Three subjects were under discussion at yesterday's meetings: "Preliminary Investigations," the discussion being introduced by Logan W. Page; the "Relative Value of Three Methods of Carrying on Work," (a) that in which both labor and material are furnished by the contractor, (b) that in which the material is supplied by the party of the first part and labor by the contractor, and (c) that in which both the labor and material are supplied by the party of the first part. This discussion was introduced by Harold Parker. "Systems of Maintenance" was the subject of another discussion opened by Hubert K. Bishop.

Chicago Cement Show Date Changed.

The Cement Products Exhibition Company, of 115 Adams st, Chicago, has announced that the opening date of the fourth annual Chicago cement show has been advanced one day. This show will be held at the Coliseum on February 16, opening at 8 p. m., and will continue until February 23.

—At the present time it is almost impossible to obtain a consignment of white oak that does not contain pieces of some other species. Of the white oak group those most used, in addition to the true white oak, are the bur oak, chestnut oak, chinquapin oak, post oak, swamp white oak, cow oak, and overcup oak; of the black oak group, Texas red oak, red oak, and spotted or water oak.

CUT STONE MEN ELECT.

P. B. Parker Again President—National Association Incorporates.

Following the meeting of the Executive Committee of the National Cut Stone Contractors Association, Inc., Friday morning, at which time plans were made for conducting the business of the Association for the coming year, the eighth annual convention of that organization closed its three-day session at the Hotel Astor. The feature of the convention was the incorporation of the Association which retains its original name and permits the quarrymen, who have heretofore been merely associate members, to become active members. The new officers elected on Thursday are: President, P. B. Parker, of the B. A. & G. N. Williams Company, 133d st and Walnut av, this city; vice-president, C. G. Fanning, of Furst & Fanning, of Chicago; and secretary and treasurer, Henry Struble, of the Henry Struble Cut Stone Company of Chicago, and Bedford, Ind.

The Trustees elected for one year are Gilbert C. Brown of Newark, N. J., James Hastings, Jr., of Philadelphia, and Thomas J. Vernia of Chicago. The trustees elected for two years are Col. A. D. Baird, Brooklyn; Ralph Reed, Bedford, Ind., and A. E. Dickinson of Chicago. The trustees elected for three years are George Oakley, of Toronto, Canada; J. P. Falt, of Springfield, Mass.; and C. W. McCormick of Cleveland.

Under the new incorporation, no second vice-president is named and Henry Struble, who for eight years has been secretary and treasurer with offices in The Rookery, Chicago, was re-elected.

The meetings were held in the College Room of the Hotel Astor beginning on Wednesday, Jan. 18, and 150 of the 175 members of the association were present. The meeting was opened by President Parker, who welcomed the delegates to the East in a brief address and adjournment was taken for luncheon.

The regular order of business was taken up and during the convention excursions were made to various parts of the city in sight-seeing automobiles. A theatre party was arranged for the wives of the delegates at the Hippodrome at which sixty women were entertained by the committee on Banquet and Entertainment consisting of these men: Frank H. Barr, chairman, New York; Ralph Reed, Bedford, Ind., F. S. Dickinson, New York; W. A. C. Smith, Cleveland; Geo. K. Beddoe, New York; Cornelius P. Shea, Lynn, Mass.; E. F. Giberson, Bedford, Ind.; A. D. Baird, Brooklyn; Clarence Smith, New York; Walter G. Diener, Chicago; Samuel Holmes, Pittsburgh; J. J. Spurr, Harrison, N. J.; Fred Matthews, Bloomington, Ind.; Thos. O'Reilly, New York; Thos. J. Vernia, Chicago; Geo. Oakley, Jr., Toronto, Canada, and Harry Hoerner, Newark, N. J.

The banquet which was held on Thursday night was attended by two hundred persons comprising the wives and friends of the delegates. The speakers on that occasion were Col. A. D. Baird, John Purroy Mitchel, president of the Board of Aldermen, Controller William A. Prendergast and Judge Green. A vaudeville entertainment followed the dinner.

President Parker, in his address, spoke about the outlook for 1911, saying that the conditions looked very good to him here in the East, and there was every reason for being optimistic regarding the total volume of business to be taken this year.

The report of Secretary Struble showed the conditions of the Association to be good, and he outlined the purpose of the incorporation of the Association under the laws of Illinois with main offices in the Rookery, Chicago. The capital, he said,

would be merely nominal. The Association will not attempt in any way to control prices or to interfere with market conditions, its purpose being merely to be mutually beneficial to cut stone contractors and quarrymen, placing them upon a better business plane and to permit greater harmony in operations by joining both interests into one organization.

The Reception Committee consisted of these members to whom a vote of thanks was given for the enjoyable time arranged for the delegates.

Gilbert C. Brown, Chairman, Newark, N. J.; George D. Webb, Worcester, Mass.; William McMillan, Chicago, Ill.; William Penn, Minneapolis, Minn.; Edwin Ball, Harrison, N. J.; S. M. Lederer, St. Louis, Mo.; John Gillies, Long Island City, N. Y.; E. Heldmaier, Chicago, Ill.; Howard L. Woody, New York, N. Y.; Maurice F. McGrath, Bedford, Ind.; James B. Gillie, New York, N. Y.; and Archibald McLaren, New York, N. Y. The Committee of Arrangements consisted of President Parker and Secretary Struble.

The convention was devoid of any statistical speeches regarding cut stone conditions but many of the officers took occasion to show that the year of 1911 promised to be as satisfactory as that of 1910, in which year some of the biggest stone contracts were placed. It was stated, however, that few of the quarrymen or cut stone contractors had plans for increasing their capacity this year owing to the fact that they enlarged their plants last year. According to reports among most of those established, the cut stone contractors of the country are sufficiently able to handle any quantity of business and to give satisfactory deliveries and accommodations.

An Architect's Suit.

Henry Ives Cobb, the architect, has brought suit to set aside the sale of the building known as "Forty-two Broadway." Mr. Cobb planned and erected the building and has a claim of \$125,000 for architect's fees, which he thinks will be prejudiced by the sale, which was made on December 29, 1910. Mr. Cobb is president of the Forty-Two Broadway Company which sold the building, by virtue of a majority vote of the stockholders, to the New York Security Company.

The defendants are the Forty-two Broadway Company, several directors of the company, including Mrs. Sadie Crane White, and the New York Real Estate Security Company. The security company was the buyer of the building, and Mrs. White is the widow of Raymond S. White, who financed the company that put up the building. Mrs. White owned two-thirds of the stock of the company and had a claim of \$1,184,000 against it. Mr. Cobb says he has been unable to collect his fees because the directors held that he could not be paid until loans made by Mr. White are all paid off.

NO JURISDICTION.

Architect's Appeal Against the Bronx Encroachment Order Dismissed.

The appeal from the order prohibiting projections beyond the building line in The Bronx has been dismissed by the Board of Examiners "on the ground that the Corporation Counsel (under date of January 12th, 1911) advises that the Board has no jurisdiction."

Albert E. Davis, the architect who made the appeal, said to a Record and Guide representative:

"It was a surprise to me that the Borough President raised the question of jurisdiction for I thought he would welcome a solution which would avoid litigation, since he must be convinced, by now, that the order was an unwise one.

"If any one sufficiently interested were to make a test case in the courts I believe that the Bronx order would be declared illegal. Meanwhile any person building under this order would, in my judgment, have a substantial claim for damages.

"Probably the quickest solution of the question now would be through legislation making such orders impossible in the future."

THE BRICKLAYERS' UNIONS.

Places of Meeting Under the New Consolidation—Courts Sustain President Bowen's Plan.

The bricklayers of Greater New York are now divided into six principal unions, instead of fourteen as formerly. Manhattan Borough is now represented by one union only, No. 34, which meets in American Hall, at 644 8th av, near the corner of 42d st. Brooklyn has two unions, No. 1 and No. 9, the former meeting at 118 Myrtle av, and the latter at the Brooklyn Labor Lyceum. The Bronx bricklayers have a single union, No. 37, which meets at 149th st and 3d av. Queens is represented by Union No. 41, which meets at the corner of Flushing and Steinway avs, in the Astoria section. Richmond Borough has one union, No. 21, which meets at 141 Canal st, Stapleton.

This consolidation is in accordance with the plan of President Bowen of the International Union approved by a mass meeting of the craft at the Grand Central Palace three months ago. The members of Union No. 94, which was composed mostly of Germans, objected to being dispersed, and they appealed to the courts, but were not sustained in their position, as the courts held that, inasmuch as there were no property interests at stake, it was within the province of the ruling powers in the trade to disband this as well as other unions and to consolidate the membership into a fewer number of locals.

Samuel Tomley is chairman and Thomas Darcy is secretary of the new executive

committee of the Greater New York, which meets once a week in American Hall. Vice-Presidents George Thornton and Joseph Kolley of the International Union are supervising the process of reorganizing the unions and have a temporary office for this purpose at 29 West 34th st. Negotiations for a new trade agreement are proceeding between the local Executive Committee and the Mason Builders' Association.

THE LOW AMENDMENT.

Its Object is to Prevent Strikes That Interfere With Public Service.

The essence of the annual convention of the Civic Federation, which came to a close last Saturday noon at the Hotel Astor, was contained in the resolution offered by Hon. Seth Low, with the object of preventing strikes. The session of Saturday morning followed the memorable banquet of the previous evening, at which notable addresses were made by ex-President Roosevelt and Andrew Carnegie.

It had been anticipated that the topic of Saturday morning's session, "Trade Agreements," would bring out a number of representatives of the building trades, but this did not prove to be the case. The principal speakers were ex-Mayor Low, Mr. James Duncan, vice-president of the American Federation of Labor, and Mr. Marcus M. Marks, president of the clothing trade.

The Low resolution was referred to the Executive Committee of the Civic Federation, and if it is approved by that body it will be sent to the State Legislature for enactment, as an amendment to the State Labor Law.

MRS. MARY L. BERGEN, wife of William C. Bergen of University Heights, a large builder, died on Tuesday, January 17, at her home at Andrews av and 180th st.

PAVING BIDS. — George McAneny, Pres. Boro. Manhattan, will take bids until 2 p. m., Jan. 23, for repairing sheet-asphalt pavements in Manhattan. The engineer's estimate of the amount of work to be done is 270,000 sq. yds. of asphalt pavement, including binder course; 500 cu. yds. of Portland cement concrete; 1,000 sq. yds. of old stone pavement, to relay.

AMERICAN ABRASIVE METAL CO. has taken over the business of the Murray & Jacobs Manufacturing Co., 149 West 36th st. The organization of the Murray & Jacobs Manufacturing Co. has gone over with the American Abrasive Metal Co., which has already enlarged its force and expects to make further additions to same. Besides manufacturing stair treads this company is now manufacturing a non-slipping automobile pedal and also crushing machinery for use in mines and quarries.

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TO THE

RECORD AND GUIDE

Vol. LXXXVI.

JULY to DECEMBER, 1910

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The Index Covers ALL

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PROJECTED BUILDINGS

MANHATTAN AND BRONX BOROUGHS

Record and Guide Co., 11 East 24th St., New York

WHERE BUILDING MATERIALS ARE NEEDED

The Present Market in Its Entirety—A Report of Every Building Operation in the Boroughs of Manhattan and the Bronx

AN AID TO ALL SALES DEPARTMENTS

INDEX

Where bids may be wanted and by whom. The numbers given below represent the kind of materials, as well as labor, for which estimates are requested. The star (*) indicates that bids are wanted immediately. For further details and particulars see under "Projected Buildings and Advance Reports."

1—Demolishing	8—Reinforced concrete	15—Marble	22—Galvanized iron sky-lights and cornices	28—Electric power
2—Excavating	9—Fireproofing	16—Terra cotta	23—Fire-escapes	29—Electric wiring
3—Foundations	10—Tin roof	17—Mosaic	24—Plumbing	30—Lighting fixtures
4—Masonry	11—Roofing other than tin	18—Tile	25—Heating	31—Plate glass
5—Carpentry	12—Front brick	19—Metal lath	26—Elevators	32—Interior woodwork and trim
6—Terra cotta blocks	13—Granite	20—Plaster partition blocks	27—Dumbwaiters	33—Paints
7—Steel and iron work	14—Limestone	21—Coping		34—Hardware

86th St Theatre Co, Thos W Lamb, 489 5th av, ar't; 7, 12, 14.
Silver Const Co, 401 E 8th st, builder; 26.
J G Adler Realty Co, 25 E 99th st, owner; 12, 14.
John Kennedy & Son, 103 Park av, builder; 12, 14.
Cliff Const Co, 170th st and Ft Washington av, owner; 12, 14.
Dr B G Carleton, Hotel Woodward, 55th st and Bway, owner; 24, 27.
Estate James Naughton, 153 E 53d st, owner; 27, 29.
Ernest Bjerrum, Ozone Park, L I, owner; 24.
Margaret Wheelock, 3 E 47th st, owner; 22, 23.

Dept of Charities, ft East 26th st; G C, Jan 25.
Geo Vandever, Rockville Centre Bank, L I, owner; G C.*
Fox Engineering Co, 405 Rogers av, Bklyn, owner; G C.*
C Cioffi, 1116 Intervale av, owner; separate contracts, Jan 25.
McAfee Const Co, 339 W 84th st, owner; 12, 14.
Thomas Tryon, 37 E 28th st, ar't; G C, Jan 25.
B Barnett, 2228 Bway, owner; G C Feb 25.
Fluri Const Co, St Nicholas av and 176th st, owner; G C Feb 25.

Angelo Correlti, 2357 Hughes av, owner; 12, 14.
Reliable Building Co, 321 E 71st st, owner; subs, Jan 20.
Estate John S Huyler, 64 Irving pl, owner; 24.
Woodruff Leeming, 20 Broad st, ar't; 27.
Estate Jacob Lorillard, 146 Bway, owner; 26.
Jacob R Seligman, 85 E 10th st, owner; 24.
Dr Frank Samarelli, 309 E 116th st, owner; 24.
Frank Ruggiero, 215 E 115th st, owner; 24.
Michael Tyne, 109 W 62d st, owner; 23, 24.
A A Forrest, 280 Bway, owner; 24.
W B Duncan, 312 Lafayette st, owner; 24.

PROJECTED BUILDINGS. Manhattan.

Apartments, Flats and Tenements.

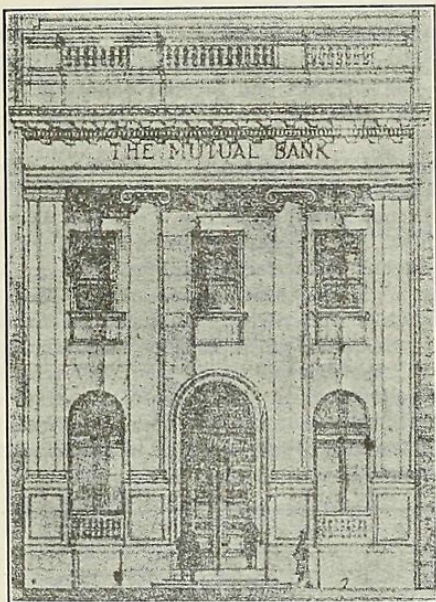
CLINTON ST, No. 127, 6-sty brick and stone tenement, 25.1x87.5, tin roof; cost, \$25,000; owner, J. G. Adler Realty Co., 25 East 99th st; architect, Sommerfeld & Steckler, 19 Union sq. Plan No. 17.

RIVERSIDE DRIVE, n e cor 149th st, 6-sty brk & stone apartment house, 102 x181.8x162.10, tile roof; cost, \$325,000; owner, Feldmann Const Co, 149th & Riverside Drive; architects, George & Edward Blum, 505 5th av. Plan No. 22.

A. Feldmann, president; C. Feldmann, secretary; S. Heller, 100 Stanton st, director.

Banks.

33D ST, Nos 49-51 W, 2-sty brk & stone bank, 44.6x98.9, composition roof; cost, \$100,000; owner, The Mutual Bank,



43 W 32d st; architect, Donn Barber, 25 E 26th st. Plan No. 20.

Marc Eidlitz & Son, 489 5th av, have general contract.

Dwellings.

5TH AV, s e cor 86th st, 5-sty brk & stone residence, 47.6x100, copper & tile roof; cost, \$150,000; owner, William Starr Miller, 39 5th av; architects, Carrere & Hastings, 225 5th av. Plan No. 21.

M. Reid & Co., 114 W 39th st, has the general contract.

Stables and Garages.

BROADWAY, s e cor 178th st, 2-sty brick and stone garage, 103x75; cost, \$50,000; owner, Cliff Const. Co., 170th st and

Ft. Washington av; architect, Euell & Euell, 103 East 125th st. Plan No. 19.

WATER ST, No 666, 2-sty brk stable, 25x100, plastic slate roof; cost, \$1,000; owners, Kauffman & Lewenthal, 205 Division st; architect, L. A. Sheinart, 194 Bowery. Plan No. 23.

Stores, Offices and Lofts.

1ST ST, Nos. 49-51 East, 6-sty brick and stone loft, 39.9x65.2, slag roof; cost, \$25,000; owner, Chas. A. King, 339 Convent av; architect, C. B. Brun, 1 Madison av. Plan No. 18.

John Kennedy & Son, 103 Park av, have general contract.

49TH ST, Nos 215-219 W, 2-sty brk & stone office & store, 20.8x54, composition slag roof; cost, \$10,000; owner, James P. Knight, 221 W 49th st; architects, Townsend, Steinle & Haskell, 1328 Broadway. Plan No. 24.

James N. Knight & Son, 221 W 49th st, has plumbing; Thomas T. Hopper & Co, contract.

CANAL ST, s w cor Orchard st, 12-sty brk & stone bank & office bldg, 65.6x66.6 x73, slag roof; cost, \$200,000; owner, S. Jarmulowsky, 54 Canal st; architects, Rouse & Goldstone, 12 W 32d st. Plan No. 25.

6TH AV, n e cor 23d st, 19-sty brick and stone loft and lodge building, 141x98.9, extension, 89x98.9, concrete and tile roof; cost, \$1,000,000. The Trustees Masonic Hall and Asylum Fund, 50 West 24th st; architect, H. P. Knowles, 1170 Broadway. Plan No. 26.

Frank E. Haff, president; Geo. T. Montgomery, treasurer; Richard H. Thomas, secretary.

Theatres.

86TH ST, No 162 E, 3-sty brk & stone theatre, 27.10x102.2, slag & cement roof; cost, \$100,000; owner, 86th St Theatre Co; architect, Thomas W. Lamb, 489 5th av. Plan No. 16.

Not awarded.

MANHATTAN ALTERATIONS.

CHRISTIE ST, Nos 191-193, walls to 4-sty brk factory; cost \$100; owner, J. L. Weller, premises; architects, Bernstein & Bernstein, 24 E 23d st. Plan No. 72.

CLIFF ST, Nos. 19-21, partitions, to 5-sty store and loft; cost, \$400; owner, The Wyllys Co., 100 William st; architect, Chas. I. Berg, 100 William st. Plan No. 102.

ELDRIDGE ST, No 72, 3-sty & basement, brk rear extension, 22x17.6, alter stairs, partitions, to 3-sty brk store &

ten; cost, \$5,000; owner, M. H. Tames, 72 Eldridge st; architect, L. A. Sheinart, 194 Bowery. Plan No. 71.

GREENWICH ST, No. 201, store fronts, brick piers, partitions, toilets, to 5-sty brick store and loft; cost, \$8,000; owner, A. A. Forrest, 280 Broadway; architect, Theodore C. Visscher, 425 5th av. Plan No. 118.

HESTER ST, No. 143, alter stairs to 6-sty brick tenement; cost, \$25; owner, S. Abeloff, 307 West 112th st; architect, B. Ascher, 59 2d av. Plan No. 119.

J. Barzensky, 104 Forsythe st, carpenter work.

IRVING PL, s e cor 18th st, alter windows, partitions, toilets, to 6-sty brick factory; cost, \$700; owner, Estate John S. Huyler, 64 Irving pl; architects, G. & W. Halbert, 455 Fulton st, Brooklyn. Plan No. 93.

LITTLE WEST 12TH ST, n w cor 9th av, alter stalls, doorways to 3-sty brk stable; cost \$1,500; owner, J. J. Astor, 23 W 26th st; architect, James McWalters & Son, 2434 Bway. Plan No. 70.

LAFAYETTE ST, Nos. 312-314, partitions, show windows, toilets to 6-sty brick store and loft; cost, \$2,000; owner, W. B. Duncan, premises; architect, Geo. Dress, 1436 Lexington av. Plan No. 122.

MULBERRY ST, Nos. 206-210, partitions, windows, show windows, to three 3-sty brick dwellings; cost, \$1,000; owner, M. Briganti, 218 Lafayette st; architects, Bernstein & Bernstein, 24 East 23d st. Plan No. 82.

MOTT ST, No. 14, electric wiring, dumb waiters, store front, to 4-sty brick restaurant; cost, \$5,000; owner, Estate James Naughton, 153 East 53d st; architect, W. D. Hunter, 149 Broadway. Plan No. 86.

WASHINGTON ST, Nos. 415-423, tank to 7-sty brick warehouse; cost, \$1,600; owner, Heirs of James Pyle, Edgewater, N. Y.; architect and builder, The Rusling Co., 39 Cortlandt st. Plan No. 99.

WASHINGTON ST, No. 114, erect tank to 5-sty brick storage warehouse; cost, \$850; owner, Archibald D. Russell, Princeton, N. J.; architect, The Rusling Co., 39 Cortlandt st. Plan No. 98.

WAVERLY PL, No. 136, partitions, alter piers, to 3-sty brick dwelling; cost, \$1,000; owner, Donald Scott, 33 East 17th st; architect, Carl P. Johnson, 8 East 42d st. Plan No. 115.

WILLIAM ST, Nos. 152-154, partitions, show windows, toilets, to 4-sty brick store and loft; cost, \$1,500; owner, Chas. F. Noyes, 98 William st; architect, Geo. Dress, 1436 Lexington av. Plan No. 81.

3D ST, No. 244 East, partitions, windows, to 2-3- and 5-sty brick tenement; cost, \$2,500; owner, Magdalena Sieke, Jamaica, L. I.; architect, C. H. Dietrich, 1112 2d av. Plan No. 85.

15TH ST, No. 411 East, cut windows, piers, to 2-sty brick shop; cost, \$150; owner, James Follows, 1312 Madison av; architect, Morris Schwartz, 194 Bowery. Plan No. 120.

20TH ST, Nos. 7-9 East, elevator shaft, to 12-sty brick and stone loft and store; cost, \$5,000; owner, Philip Braender, 20 North Broadway, Whiteplains, N. Y.; architect, David Stone, 127 Bible House. Plan No. 90.

23D ST, No. 149 E, partitions, front wall, to 2-sty brk stable; cost, \$6,000; owner, Alwold Realty Co, 111 Bway; architects, Gronenberg & Leuchtag, 7 W 22d st. Plan No. 74.

26TH ST, No. 36 West, show windows, to 5-sty brick store and loft; cost, \$1,000; owner, Edgar Lehman, premises; architect, M. A. Cantor, 29 West 42d st. Plan No. 114.

27TH ST, No. 60 West, erect sign to 1-sty brick stores; cost, \$500; owner, Walter J. Salomon, 17 West 42d st; architect, E. Schoen, 25 West 42d st. Plan No. 79.

42D ST, No. 204 West, erect sign to 3-sty brick stores and offices; cost, \$500; owner, Walter J. Salomon, 17 West 42d st; architect, E. Schoen, 25 West 42d st. Plan No. 80.

43D ST, No. 14 East, partitions, windows, piers, to 4-sty brick dwelling; cost, \$2,000; owner, Phipps Estate, 787 5th av; architect, S. L. Waller, 154 Nassau st. Plan No. 116.

47TH ST, No. 104 W, erect sign to 2-sty store & hall; cost \$500; owner, Walter J. Salomon, 17 W 42d st; architect, E. Schoen, 25 W 42d st. Plan No. 77.

48TH ST, No. 16 W, install hand-power lift to 4-sty brk dwg; cost \$250; owner, Cath G. Clarkson, 16 W 48th st; architect, W. S. Miller, 114 E 40th st. Plan No. 68.

50TH ST, No. 75 West, 2-sty brick rear extension, 13.6x26.3, dumbwaiter shaft, partitions, bath, floors, to 4-sty brick residence; cost, \$6,000; owner, Dr. Bukk G. Carleton, Hotel Woodward, 55th st and Broadway; architect, Henry C. Pelton, 10 East 33d st. Plan No. 84.

53D ST, No. 213 West, alter front walls, beams to 3-sty brick hotel; cost, \$100; owner, B. F. Thomas, 213 West 53d st; architect, E. R. Williams, 59 West 133d st. Plan No. 107.

59TH ST, No. 2306, alter partitions, toilets, to 5-sty brick tenement; cost, \$1,500; owner, Jacob R. Seligman, 85 East 10th st; architects, Schwartz & Gross, 347 5th av. Plan No. 106.

69TH ST, No. 202 West, alter fire-escapes, bathrooms, partitions to 5-sty brick tenement; cost, \$2,000; owner, Michael Tyne, 109 West 62d st; architect, C. B. Meyers, 1 Union sq. Plan No. 117.

75TH ST, No. 223 East, alter windows, to 5-sty brick tenement; cost, \$250; owner, Isaac W. Baylis, 153 West 117th st; architect, Frank Straub, 122 Bowery. Plan No. 83.

99TH ST, No. 152 West, 1-sty brick rear extension, 15.4x38.5, partitions to 3-sty brick dwelling; cost, \$1,900; owner and architect, W. S. Brigham, 2255 Broadway. Plan No. 95.

104TH ST, No. 201 East, alter partitions to 5-sty brick tenement and picture show; cost, \$100; owner and architect, H. L. Wolff, 262 West 93d st. Plan No. 123.

112TH ST, Nos. 210-214 East, floors, stairs, to 6-sty brick tenement; cost, \$500; owner, I. Holtzberg, 34 East 10th st; architect, M. W. Del Gaudio, 401 East Tremont av. Plan No. 110.

116TH ST, No. 218 East, partitions, windows, toilets, to 3-sty brick dwelling; cost, \$1,500; owner, Dr. Frank Samarelli,

309 East 116th st; architect, M. W. Del Gaudio, 401 East Tremont av. Plan No. 111.

120TH ST, No. 51 East, partitions, show windows, to 3-sty brick dwelling; cost, \$500; owner, Jacob Streifler, 1340 Wilkens av; architects, Schaefer & Jaeger, 401 Tremont av. Plan No. 94.

125TH ST, No. 239 West, alter stairways, show windows, to 2-sty brick store and billiard parlor; cost, \$500; owner, Catharine L. Hanscom, 42 Cedar st; architects, Clinton & Russell, 32 Nassau st. Plan No. 97.

156TH ST, Nos. 506-510 W, tank to 9-sty brk & stone storage warehouse; cost, \$500; owner, Ocemore Bldg Co, 435 W 147th st; architects, Moore & Landsiedel, 147th av and 149th st. Plan No. 73.

BOWERY, No. 7 Division st, Nos. 6-8, partitions, bay windows, show windows, to 4-sty brick store and lodging rooms; cost, \$300; owner, Estate Richard Mortimer, 11 Wall st; architect, Morris Schwartz, 194 Bowery. Plan No. 96.

BROADWAY, No. 296, install elevator, to 10-sty brick store and loft; cost, \$2,000; owner, Estate Jacob Lorillard, 146 Broadway; architect, J. Odell Whitenack, 231 West 18th st. Plan No. 104.

BROADWAY, s w cor 83d st, seats, partitions, to 2-sty brick store, office and hall; cost, \$700; owner, Herbert Dupuy, premises; architect, Michael J. Garvin, 3307 3d av. Plan No. 124.

CATHEDRAL PARKWAY, No. 283, 1-sty stone rear extension, irregular; cost, \$1,000; owner, Philip Selentano, premises; architect, Thomas W. Lamb, 489 5th av. Plan No. 105.

LEXINGTON AV, No. 787, 3-sty brick front extension, 2.0x5, partitions, to 4½-sty brick apartment; cost, \$7,000; owner, J. G. Leikens, 718 5th av; architects, Gronenberg & Leuchtag, 7 West 22d st. Plan No. 108.

LEXINGTON AV, No. 205, partitions, to 2-sty brick stable; cost, \$400; owner, Katherine L. K. Pell, Tuxedo Park, N. Y.; architect, G. W. Corwin, 101 West 163d st. Plan No. 101.

1ST AV, No. 951, partitions, windows, baths to 5-sty brk ten; cost, \$3,500; owner, Home Circle Realty Co, 35 9th av; architect, B. W. Levitan, 20 W 31st st. Plan No. 69.

Silver Const Co, 401 E 8th st, has contract.

1ST AV, s e cor 111th st, alter walls, to 2-sty brick office; cost, \$100; owner, and architect, Consolidated Gas Co., N. Y., 4 Irving pl. Plan No. 125.

1ST AV, No. 2052, windows, alter shaft, to 5-sty brick tenement; cost, \$250; owner, Antonio Caggiano, premises; architect, L. F. J. Weiher, 271 West 125th st. Plan No. 92.

1ST AV, No. 635, partitions, windows, to 5-sty brick store and loft; cost, \$1,500; owner, I. Haft, 86 West 119th st; architects, Gronenberg & Leuchtag, 7 West 22d st. Plan No. 109.

1ST AV, No. 142, dumb waiter shaft, to 4-sty brick tenement; cost, \$100; owners, Geo. & Arthur Mundorff, 224 East 18th st; architect, John Brandt, 271 West 125th st. Plan No. 121.

1st AV, No. 2319, partitions, windows, to 5-sty brick tenement; cost, \$1,500; owner, Luegi, premises; architect, M. W. Del Gaudio, 401 East Tremont av. Plan No. 112.

1ST AV, No. 2173, alter toilets, partitions, to 6-sty brick tenement and store; cost, \$1,500; owner, Frank Ruggiero, 215 East 115th st; architect, M. W. Del Gaudio, 401 East Tremont av. Plan No. 113.

2D AV, No. 930, toilets, partitions, windows, to 5-sty brick store and tenement; cost, \$200; owner, Ernest Bjerrum, Ozone Park, L. I.; architect, Chas. Stegmayer, 168 East 91st st. Plan No. 85.

3D AV, Nos. 993-995, 59th st, No. 205 East, alter floors, elevator shaft, to 5-sty brick loft; cost, \$5,000; owner, Burke W.

Cockran, 31 Nassau st; architect, The E. C. Horn Sons, 1440 Broadway. Plan No. 91.

James L. Lowry, 305 West 40th st, has contract.

5TH AV, n w cor, 43d st, alter stairs, elevator shaft, to 14-sty brick store and loft; cost, \$3,000; owner, Widdern Realty Co., 14 East 23d st; architect, H. J. Krapp, 113 East 19th st. Plan No. 100.

5TH AV, No. 126, dumbwaiter, partitions, to 15-sty brick loft; cost, \$30,550; owner, Chas. A. Gould, 347 5th av; architect, Woodruff Leeming, 20 Broad st. Plan No. 103.

5TH AV, No. 570, alter stairs, to 6-sty brick store and office; cost, \$1,500; owner, B. K. Stevens, 11 East 78th st; architect, Chas. I. Berg, 571 5th av. Plan No. 88.

5TH AV, No. 724, elevator shaft, skylight, fire escapes, shutters, to 5-sty brick dwelling; cost, \$2,000; owner, Mrs. Frank Farquharson and Mrs. Margaret Wheelock, 3 East 47th st; architects, Ross & McNeil, 39 East 42d st. Plan No. 89.

6TH AV, No. 745, erect sign to 3-sty brick store; cost, \$250; owner, Walter J. Salomon, 17 West 42d st; architect, E. Schoen, 25 West 42d st. Plan No. 75.

6TH AV, Nos. 440-444, erect sign to 3-sty brick stores; cost, \$1,000; owner, Walter J. Salomon, 17 West 42d st; architect, E. Schoen, 25 West 42d st. Plan No. 78.

6TH AV, Nos. 821-829, erect sign to 3-sty brick store and office; cost, \$1,500; owner, Walter J. Salomon, 17 West 42d st; architect, E. Schoen, 25 West 42d st. Plan No. 76.

PROJECTED BUILDING. BRONX.

Apartments, Flats and Tenements.

162D ST, s s, 160 e Prospect av, 5-sty brick tenement, tin roof, 24x90.6; cost, \$30,000; owner, Fred F. French, 531 West 113th st; architects, Nast & Springsteen, 21 West 45th st. Plan No. 18.

TREMONT AV, n s, 95 w Anthony av, 5-sty brick tenement, plastic slate roof, 25.5x87.11; cost, \$25,000; owner, Alexander Anderson, 217 West 125th st; architects, Moore & Landsiedel, 148th st and 3d av. Plan No. 21.

ELTON AV, w s, 53 s 154th st, 5-sty brick store and tenement, tin roof, 50x 88; cost, \$40,000; owners, Noble & Gauss Con. Co., Frederick Gauss, 862 Elton av, Pres.; architect, Harry T. Howell, 3d av and 149th st. Plan No. 22.

Dwellings.

PARK AV, e s, 54.8 n 152d st, 2-sty brick shop and dwelling, tin roof, 54.8x 99.50; cost, \$8,000; owner, Angelina Mantetione, 231 East 151st st; architect, Arthur Toelberg, 1167 Fox st. Plan No. 20.

JESSUP AV, w s, 225 n Jessup pl, 3-sty brick dwelling, tin roof, 20x50; cost, \$6,000; owner, James H. Leddy, 1098 Woodycrest av; architect, R. F. Knockenhauer, Tremont and Bathgate avs. Plan No. 23.

Miscellaneous.

BRONX RIVER AV, n s, 60 w Stephens av, 1-sty frame stand, 12x12; cost, \$150; owner, Clinton Stephens, on premises; architect, Clinton Stephens, Jr., on premises. Plan No. 16.

CITY ISLAND AV, w s, 200 n Pilot st, 1-sty frame shop, 30x70; cost, \$150; owners, Monoroad Const. Co., 136 Liberty st; architects, S. H. Booth & Sons, City Island. Plan No. 19.

Stores, Offices and Lofts.

161ST ST, s s, 60 e Union av, 1-sty brick stores, tin roof, 37x30; cost, \$1,500; owner, Henry Miller, 818 East 161st st; architect, Carl J. Itzel, 1338 Wilkens av. Plan No. 17.

BRONX ALTERATIONS.

EDGEWATER RD, s e cor Garrison av, move 2-sty office and dwelling; cost, \$500;

owners, McConnell Coal Co., on premises; architects, Schaefer & Jaeger, 401 Tremont av. Plan No. 22.

133D ST, s w cor Cypress av, new beams, new windows, etc., to 2-sty brick garage; cost, \$1,000; owner, Jacob Doll, on premises; architect, John P. Boyland, 103 East 125th st. Plan No. 20.

149TH ST, No. 325, new partitions, etc., to 4-sty brick laboratory and office; cost, \$800; owner, Elisabetta M. Wolski, 323 East 149th st; architect, Arthur Arcander Co., 391 East 149th st. Plan No. 15.

156TH ST, s e cor 3d av, new beams, new columns, etc., to 5-sty brick store and tenement; cost, \$1,000; owners, Estate of E. R. Robinson, 79 Wall st; lessee, Herman Menaker, 3028 3d av; architect, M. J. Garvin, 3307 3d av. Plan No. 18.

161ST ST, s s, 97 e Union av, lower 2-sty frame store and dwelling; cost, \$200; owner, Henry Miller, 818 East 161st st; architect, Carl I. Itzel, 1338 Wilkins av. Plan No. 21.

178TH ST, No. 621, new windows, new piers, to 2-sty frame dwelling; cost, \$250; owner, Luciano Sansone, on premises; architect, Chas. S. Clark, 441 Tremont av. Plan No. 16.

ARTHUR AV, No. 2301, new partitions, new exits, new seats, etc., to 1-sty frame amusement hall and store; cost, \$350; owner, Robt. Dunn, 1170 Broadway; lessee, Pietro P. Butrico, on premises; architect, M. W. Del Gaudio, 401 Tremont av. Plan No. 13.

JEROME AV, n e cor 162d st, new platform, etc., to 3-sty frame amusement hall; cost, \$1,500; owner, Geo. Huber, 1919 7th av; lessee, B. K. Bimberg, 260 West 83d st; architect, M. J. Garvin, 3307 3d av. Plan No. 14.

WESTCHESTER AV, n w cor Simpson st, new store front, new beams, new girders, etc., to 6-sty brick store and tenement; cost, \$1,800; owner, Chas. Kling, 1053 Westchester av; architect, Wm. Kurtzer, 192 Bowery. Plan No. 17.

3D AV, s w cor Weiher Court, 2-sty frame extension, 25.6x15, to 2-sty frame store and office; cost, \$1,500; owner and architect, M. J. Garvin, 3307 3d av. Plan No. 19.

ADVANCE REPORTS.

Eleven sets of plans were filed with the Bureau of Buildings in Manhattan during the week of Jan. 14th to 20th inclusive, against 16 filed in the corresponding week last year, the comparative costs being \$1,992,000, for the week ending Jan. 20th, 1911, and \$1,436,400 for the corresponding week in 1910. In the Bronx, 8 buildings were projected at an estimated cost of \$110,800, against 34 costing \$500,500 for the corresponding week last year. The estimated cost of the new buildings projected in Manhattan and the Bronx together this week is \$2,102,800, against \$1,936,900 for the corresponding week in 1910.

Prudential Building Report Uncertain.

BROADWAY.—Nothing authoritative can be gathered crediting the report in the daily papers of the improvement of the southeast corner of Broadway and Liberty st with a new office building. But it is rumored that a high-class structure is likely to be erected at an early date, provided negotiations now pending for the purchase from the Mutual Life Insurance Company, owner of the property, is successful. The Prudential Life Insurance Co. of Newark, N. J., is said to have made an offer of about \$2,000,000 for the premises, and upon the successful termination of the deal, will demolish the present 7-sty building now covering the site and construct a skyscraper. The property has a frontage of 78.10 ft. on Broadway and 135.5 ft. in Liberty st.

The Broadway corner, Nos. 140-146, was built upon by the Mutual Life in 1863. The company occupied the building until 1883, when the Nassau st block was bought and the present building erected. In the rear of the corner structure in Liberty st is a 5-sty building known as "66 Liberty st," which is included in the plot. This is occupied by the U. S. Fidelity and Guarantee Co. Charles A. Peabody is president of the Mutual Life. The Prudential home office building at Newark was designed by Architects George B. Post & Sons, of Manhattan, the Hedden Company doing all the building for the company.

New Woolworth Will Over-Top Metropolitan Tower.

BROADWAY.—F. W. Woolworth, president of the Broadway-Park Place Co., 280 Broadway, has decided to construct a building 750 ft in height above the curb level, or about 50 ft higher than the Metropolitan Tower which is 700 ft. It will occupy the westerly side of Broadway, the entire block between Barclay st and Park pl. Mr. Woolworth confirmed the statement to the Record and Guide on Friday, that, with his recent purchase of the Barclay st corner, he intends to enlarge his building to cover the entire block. The plans as originally prepared for the building on the southwest corner of Broadway and Park pl at 625 ft in height will now be altered at once.

This new skyscraper, which will only be exceeded in height in the world by the Eiffel Tower, 985 ft. it is claimed, will cost \$12,000,000. The land, which has been acquired in the past year, has cost about \$4,000,000. The building will cover a total area of 39,500 sq. ft. and there will be 13,000,000 cu. ft. in the structure. The Foundation Co., of 115 Broadway has the contract for installing the foundations. Cass Gilbert, 11-15 East 24th st, is the architect. (See also issue Nov. 19, 1910.)

East Side Bank to Cost \$250,000.

CANAL ST.—Messrs. Rouse & Goldstone, architects, 12 West 32d st, have completed plans for the new bank and office building to be erected at the southwest corner of Canal and Orchard sts for S. Jarmulowsky, owner. The building will be one of the finest structures east of Broadway; 12-stys in height, of skeleton construction throughout. It is designed in purely Italian Renaissance style, the first 3-stys having heavily rusticated granite and limestone, with ornamental face brick and terra cotta above. The facade to terminate in a tall cupola 200 ft. above the sidewalk level. The banking room will be 2-stys in height with a mezzanine in the rear portion; to have a vaulted ceiling and walls finished in Siena marble and caen stone. The vaults extend from the basement through to the first story. The upper floors are laid out as offices, lofts and salesrooms and are amply provided with light, having windows on all four sides. There will be two elevators, separate toilets and a sprinkler system. The structure will occupy a plot 65.6x73 ft., and is estimated to cost approximately \$250,000 to complete. Operations are to start as soon as weather conditions permit. The bank will be constructed under the supervision of the architects. The contract has not been issued.

Building for Fire Insurance Occupancy.

MAIDEN LANE.—The Fire Company's Building Corporation, 46 Cedar st, plans the erection of a 20-sty fireproof office building on the plot it recently acquired at Nos. 78 to 88 Maiden lane and 13 to 27 Cedar st. The officers of the company are Henry Evans, president; E. W. T. Gray, vice-president, and Hugh Ruskin, secretary, all of 46 Cedar st. No architect has been appointed so far. Operations probably will go ahead this Spring,

so that the building will be ready for occupancy by May, 1912. The plot is now occupied by eleven old structures. It measures 143 feet on Maiden lane, 173 feet in Cedar st and has a depth of 130 feet. It contains approximately 20,000 sq. ft. The structure will be designed primarily for fire insurance company occupancy, although other tenants will be accommodated. Mr. Gray said the project was still in the tentative stage.

To Figure for 55th Street Hotel.

55TH ST.—Rouse & Goldstone, architects, 12 West 32d st, have completed plans for the 12-sty high class men's hotel to be erected on a plot 50x120 ft, in the north side of 55th st, 100 ft east of Broadway, by the George Backer Construction Co., of No. 1182 Broadway. Each floor will contain twelve rooms each with baths. The first floor will contain large grill and lounging rooms, also a palm garden. The facade will be very elaborate in treatment, the first three stories being of limestone, an especially made tapestry brick above and Italian terra cotta trimmings. There will be two electric elevators. The cost is estimated at about \$275,000. Bids on all contracts and materials will be received by the owner next week. Reference was made to this operation in issue of Oct. 15, 1910.

Work Starts on Raleigh Hotel, Washington, D. C.

WASHINGTON, D. C.—The Columbia Hotel Co. has obtained a building permit for the construction of the new Raleigh Hotel, at 12th st and Pennsylvania av northwest. The permit calls for a 12-sty stone, steel and brick building to cost \$800,000. H. J. Hardenbergh, Manhattan, is the architect, and the George A. Fuller Company the builders. Work on the demolition of the old building has been completed, and the steel columns are being erected on the newly made foundations. The construction of the new building will now go forward.

Building for West 29th Street.

29TH ST.—The Twenty-Fifth Construction Co., of which George Felt, 31 East 27th st, is president, has commissioned Architect Frederick C. Zobel, 114 East 28th st, to prepare plans for a 12-sty high-class loft building to be erected on a plot, 48x98.9 ft., at Nos. 143-145 West 29th st. Work will be undertaken about March 1. No building contracts have yet been issued.

Reinthal & Newman Not To Build.

29TH ST.—The Reinthal & Newman Company, of No. 106 West 29th st, state that they have no intention of improving the property Nos. 106-110 West 29th st with a new business building. Announcement was made on Tuesday in the daily papers that a loft structure would be erected. The company through their recent purchase now control a plot measuring 64x98.9 ft. Nos. 108-110 West 29th st was formerly owned by the late John La Farge, the artist, and was sold by him in 1854, to Richard and William Bogardus, who held it for nearly sixty years.

West Houston and Wooster St. Corner.

WEST HOUSTON ST.—The Fluri Construction Co., George V. Fluri, president, St. Nicholas av and 176th st, is having plans prepared by Messrs. Schwartz & Gross, and B. N. Marcus, 347 5th av, for the improvement of the plot 50x95 ft, at the southwest corner of West Houston and Wooster sts. A 12-sty loft building will be put up on the site and it is expected that plans will be ready for bidders by the end of February. The owner handles the building contracts.

To Repair Building for Deaf Mutes.

LEXINGTON AV.—Messrs. Rouse & Goldstone, architects, No. 12 West 32d st, have been retained to prepare plans and specifications and take entire charge of construction for extensive repairs and

fire damages to the building on the west side of Lexington av, occupying the block front between 67th and 68th sts, for the Institution of Improved Instruction of Deaf Mutes. No building contract has yet been awarded for the work.

Contract for Central Union Gas Bldg.

COURTLANDT AV.—The general contract was placed last week with Richard Deeves & Son, of 309 Broadway, for the erection of the new business building which the Central Union Gas Company, of 350 Alexander av, will put up at the northeast corner of Courtlandt av and 148th st, in the Bronx. The structure will cover a plot measuring 106x150 ft. Charles G. Francklyn is president and Louis H. Warner, secretary.

For a Washington Heights Corner.

BROADWAY.—Architects Moore & Landsiedel, 3d av and 148th st, have made sketches for the improvement of the plot, 103x148 ft, at the southwest corner of Broadway and 179th st, Washington Heights, with a 10-sty elevator apartment house. It is not likely that building operations will be undertaken before next fall. Donald Robertson, builder, of No. 1252 St. Nicholas av, is the owner and builder.

Eleven-Story Loft for 44th Street.

44TH ST.—The Industrial Realty Company, Andrew G. Dickinson, president, 29 West 34th st, Robert T. McGusty, secretary, F. Frederick Georger, treasurer, contemplate the erection of an 11-sty fire-proof store and loft building, 40x100 ft., at Nos. 133-135 West 44th st. No plans have yet been drawn or an architect selected.

Studio Building for 36th Street.

36TH ST.—Architect Thomas Tryon, 37 East 28th st, has plans in progress and will take figures about January 25 for an 8-sty studio building, 20x99 ft., to be erected by Henry R. Drowne, merchant, of 45 East 17th st, at No. 147 West 36th st. The building contract will be awarded and work started immediately.

Apartments, Flats and Tenements.

WADSWORTH AV, N. Y. C.—Moore & Landsiedel, 3d av and 148th st, are making revised plans for a 5-sty tenement, 50x90 ft., to be erected at the northeast corner of Wadsworth av and 175th st, to cost \$50,000. The first floor will contain stores.

SOUTHERN BOULEVARD, N. Y. C.—Harry T. Howell, 3d av and 149th st, is preparing plans for three 5-sty brick flat houses, with stores, to be erected on the northwest corner of Southern Boulevard and 185th st. The corner house will be 40x107 ft., and the others 45x91.6 by 98.6 ft.; all improvements, to cost a total of \$125,000.

169TH ST, N. Y. C.—Goldner & Goldberg, architects, 704 Jackson av, are making plans for two 5-sty tenements, 43x86 ft., to be erected in the north side of 169th st, 94 ft. west of Fulton av, to cost \$70,000.

CAMBRELLING AV, N. Y. C.—Angelo Correlti, 2357 Hughes av, will erect a 6-sty store and tenement, 36x98 ft., on the west side of Cambrelling av, from Crescent av to 187th st. M. W. Del Gaudio, Tremont and Webster avs, has prepared plans. Estimated cost, \$50,000.

WADSWORTH AV, N. Y. C.—The McAfee Construction Co., John Knox McAfee, president, 339 West 84th st, will soon erect two 5-sty 28-family flats, 68x100 ft., at the southwest corner of Wadsworth av and 177th st. J. C. Cocker, 2017 5th av, is making the plans. The owner builds.

TRINITY AV, N. Y. C.—Goldner & Goldberg, 704 Jackson av, have plans for a 5-sty store and tenement, 22x135 ft., to be erected at the northwest corner of Trinity av and 156th st, to cost \$40,000.

SOUTHERN BOULEVARD, N. Y. C.—C. Cioffi, owner, 1116 Intervale av, will take bids Jan. 25, for the erection of three 5-sty flats, 37x120 ft., at the southwest corner of the Southern Boulevard and 185th st, to cost \$125,000. Harry T. Howell, 3d av and 149th st, has prepared plans.

BROOKLYN.—The Fox Engineering & Construction Co., 405 Rogers av, Brooklyn, has plans and will soon take bids on the general contract for enlarging the brick tenement in Ellery st, 250 ft. east of Throop av, to cost \$30,000. H. Holder, Jr., 242 Franklin av, is the architect.

BROOKLYN.—Shampan & Shampan, 772 Broadway, Brooklyn, are preparing plans for a 6-sty apartment, 25x95 ft., to be erected on the north side of South 4th st, 84 ft. west of Havemeyer st. Each floor will be designed for two apartments containing perfectly arranged rooms for living purposes in such locality. Building will be equipped with the latest improvements. M. B. Evans is the owner. Cost, approximately \$50,000.

LONG ISLAND CITY.—Frank J. Schefcik, architect, southeast corner Park av and 176th st, Manhattan, has prepared plans and will take bids on sub contracts at once for the erection of three 3-sty brick tenements, 27x68 ft. each, on the west side of 7th av, 450 ft. north of Van Derventer av, L. I. C., to cost \$30,000. The Reliable Building Co., 321 East 71st st, Manhattan, owner.

YONKERS, N. Y.—John Scott, owner, Van Cortlandt Park av, Yonkers, is having plans prepared by James Watson, 507 Philipsburgh Building, for a 3-sty frame tenement, 27x69 ft., to cost \$10,000.

Contracts Awarded.

1ST AV, N. Y. C.—The Silver Construction Co., 401 East 8th st, has received the contract for improvements to the 5-sty tenement, No. 951 1st av, for the Home Circle Realty Co., 35 9th av, from plans by B. W. Levitan, 20 West 31st st.

5TH AV, N. Y. C.—McDermott & Hanigan, 31 West 42d st, have received the general contract for extensive interior alterations to the Gould building, No. 126 5th av, from plans by Woodruff Leeming, architect.

5TH AV, N. Y. C.—The Cauldwell Wingate Co., 381 4th av, has just obtained the general contract for making interior changes to the 4-sty loft building northwest corner of 5th av and 38th st, for F. V. & J. H. Burton, 384 Broadway. J. E. Nitchie, 150 Nassau st, architect.

1ST ST, N. Y. C.—John Kennedy & Son, 103 Park av, have received the general contract to erect the 6-sty loft building, 39.9x65.2 ft., at Nos. 49-51 East 1st st, for Charles A. King, 339 Convent av, from plans by C. B. Brun, 1 Madison av. Estimated cost is \$25,000.

3D AV, N. Y. C.—James L. Lowry, 305 West 40th st, has received the contract for alterations to the 5-sty loft building, Nos. 993-995 3d av, for Burke W. Cockran, 31 Nassau st. E. C. Horn Sons, 1440 Broadway, architects.

1ST AV, N. Y. C.—P. J. Brennan & Son, 624 Madison av, have received the general contract to construct a street vault, concrete and steel, 242x25 ft., along the north side of East 38th st, corner 1st av, for the New York Edison Co., of 55 Duane st. Estimated cost, \$15,000.

49TH ST, N. Y. C.—Thomas T. Hopper & Co. have obtained the mason and carpenter work for the office and store building, 2-stys, 20.8x54 ft., which James P. Knight, 221 West 49th st, will erect at Nos. 215-219 West 49th st, to cost about \$10,000. Townsend, Steinle & Haskell, 1328 Broadway, are the architects. James N. Knight & Son, 221 West 49th st, have the plumbing work.

5TH AV, N. Y. C.—M. Reid & Co., 114 West 39th st, have the general contract to erect the 5-sty residence, 47.6x100 ft., at the southeast corner of 5th av and 86th st, for William Starr Miller, 39 5th av, to cost approximately \$150,000. Carrere & Hastings, 225 5th av, architects.

BROOKLYN.—Christian Doenecke, 216 Washington av, Brooklyn, has received the general contract to erect the 2-sty brick factory, mill construction, 54x100 ft., at Wythe av and Heyward st, for Probst & Schomaker, of 98 Rutledge st, to cost about \$15,000. H. Holder, Jr., 242 Franklin av, is the architect.

NEWARK, N. J.—The contract to erect a 5-sty carriage factory at Central av, and Fourth st, for D. B. Dunham & Son, 84 Irving st, Rahway, has been awarded to Herman C. Schneider, 514 South 14th st, Newark, at \$47,000. William E. Lehman, 738 Broad st, is the architect.

JERSEY CITY, N. J.—The Bruno Construction Co., 156 Mallory av, Jersey City, has received the general contract to erect a residence and cafe at Williams and Mallory avs, for A. Blumetti, 144 Williams av, from plans by Thomas W. Biddle, Jr., architect, of 492 West Side av.

Factories and Warehouses.

SYRACUSE, N. Y.—Taber & Baxter, architects, of this city, have plans in preparation for a factory 110x270 ft., brick, mill construction, to be erected for Huebner Bros.

SYRACUSE, N. Y.—About Feb. 1 bids will be received for the construction of a 3-sty factory and power building, 100x250 ft., for the Marcellus & Otisco Lake Ry. Co. It will be of concrete construction. James D. Meehan, Hendrick Building, is the architect. The estimated cost is \$30,000.

Hospitals and Asylums.

BROOKLYN.—Bids will probably be taken about Jan. 25, for the 4-sty brick children's hospital to be erected by the City Department of Charities at Albany and Clarkson avs, from plans by F. J. Helmle, 190 Montague st. The estimated cost is \$150,000.

BUFFALO, N. Y.—The City Council has voted to erect a general hospital to contain at least 700 beds, and cost \$150,000, on a site of 81 acres. Francis E. Fronczok, with an office in the Municipal Building, is chairman.

BOSTON, MASS.—The Harvard Medical School contemplates the erection of a new Children's Hospital, to cost \$500,000. The plant will consist of ten buildings, of

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have an extremely rough face, the light and shadow producing a depth and richness of color difficult to obtain from smooth surfaces. The blended variation of shade makes brick work that is a delight to the eye.

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76 WILLIAM STREET, NEW YORK

which the largest will be 226x132 ft. Francis W. Hunnewell is Pres. of the board.

CASTLETON, S. I.—The contract for plumbing work and fixtures necessary for the new Sea View Hospital, now in course of construction at this place has not been awarded. Luke A. Burke & Sons Co., Inc., 25-27 West 42d st, Manhattan, have the general contract.

Miscellaneous.

86TH ST, N. Y. C.—Estimates will soon be received on all contracts for the 3-sty fireproof theatre, 27.10x102.2 ft, to be erected at No. 162 East 86th st, by "The 86th Street Theatre Co.," from plans by Thomas W. Lamb, 489 5th av. The approximate cost is \$100,000.

MILFORD, MASS.—A State Armory of brick will be erected here. Bids will be advertised for soon. The estimated cost is \$50,000. Capt. Pond Milford can give information.

BOSTON, MASS.—A new court house is contemplated in the Eastern district of Boston. M. J. Fish is Superintendent of Public Works. No plans have yet been drawn.

BUFFALO, N. Y.—St. Francis Xavier R. C. Church, Rev. Father Charles Schaus, rector, 157 East st, contemplate the erection of a new church, 1-sty, stone, to cost \$80,000. Max G. Beierl, 371 Pearl st, is the architect.

PATERSON, N. J.—Henry B. Crosby, Jr., architect, of Paterson, has prepared plans for a fireproof 10-sty hotel for the Totowa Corporation, to be erected at Market and Church sts, on a plot, 75x100 ft. Granite base with limestone ashlar carried up through the first and second stories, light colored brick and terra cotta above. No contract has yet been awarded.

BEECHWOOD, N. Y.—Rulifson & Wilson, architects, of Jamestown, N. Y., are preparing plans and will take estimates in February for a 1-sty building, of hollow tile and stucco construction, 180x180 ft., seating capacity 5,000, to be erected at Beechwood, Chautauqua County, N. Y., by the International Bible School. The estimated cost is \$40,000.

Stores, Offices and Lofts.

TOMPKINS ST, N. Y. C.—Dr. B. B. Marco, The Ansonia, Broadway and 73d st, states that he has purchased the south side of Tompkins st, between Mangin and Tompkins sts, a frontage 25x200 ft, and may erect a 9-sty loft building. No architect has yet been selected or plans drawn.

5TH AV, N. Y. C.—Carrere & Hastings, 5th av and 26th st, are completing plans for the 5-sty store and office building, 45 x100 ft., to be erected by Black, Starr & Frost, of 438 5th av, at the southwest corner of 5th av and 48th st, to cost \$175,000. John Downey, 410 West 34th st, holds the general contract.

5TH AV, N. Y. C.—Theodore B. Starr, Jewelry, 206 5th av, has retained architects Warren & Wetmore, 314 Madison av, to prepare plans for remodeling the Howard Building, at the southwest corner of 5th av and 47th st. No building contract has yet been awarded.

5TH AV, N. Y. C.—Herts & Tallant, 113 East 19th st, are preparing plans for \$50,000 worth of interior alterations to the 14-sty loft building northwest corner of 5th av and 43d st, for the Harwell Realty Co. The alterations will be made for a millinery concern who has leased the basement and first and second floors for a term of 21 years. The contract has not been issued.

ROCKVILLE CENTRE, L. I.—Plans are being prepared by L. Danancher, 7 Glenmore av, Brooklyn, for a 2-sty brick and stone office and store building, 50x65 ft, to be erected by George Vandever,

of the Rockville Center Bank, at Merrick Road and Village av, to cost \$15,000. The owner will handle the figures.

Bids Opened.

DANVILLE, ILL.—The Otis Elevator Co., 17 Battery pl, Manhattan, at \$4,345, submitted the lowest bid for installing an electric passenger elevator in the U. S. Post Office and Court House at this place.

MANHATTAN.—The contract for installing two electric elevators in the U. S. Assay Office, Manhattan, has been awarded to the Otis Elevator Co., 17 Battery pl, at \$14,520. The Llewellyn Iron Works, of Los Angeles, Cal., was the only other bidder.

WACROSS, GA.—A. B. Stannard, St. James Building, 1135 Broadway, Manhattan, submitted the lowest bid at \$56,000, to the supervising architect, Washington, D. C., for the construction of the U. S. post office at this place. Other bidders were: King Lumber Co., Charlottesville, Va.; Algernon Blair, Montgomery, Ala.; Harmon Bros., Williamsport, Pa.; David Getaz Sons & Co., Knoxville, Tenn.; George A. Clayton, Gould Building, Atlanta, Ga.; Holliday & Crouse, Greensboro, N. C.; W. H. Fissell & Co., St. James Building, New York City; The Connors Bros. Co., 157 Plain st, Lowell, Mass.; George Becking, James Building, Chattanooga, Tenn.; James Corse, Racine, Wis.

WASHINGTON, D. C.—Bids were received Jan. 14, by James Knox Taylor, at Washington, for the construction of the new Bureau of Engraving and Printing Building, Washington, D. C. The work includes the construction of the building itself and not the interior fittings: Woodbury & Leighton, Boston, Mass., \$1,703,457; lowest bid. Other bidders were: J. Henry Miller, Inc., Baltimore, Md., \$1,922,900; W. A. Chesterman, Richmond, Va., \$1,825,000; Oscawana Building Co., New York, \$1,957,000; G. A. Fuller Co., Washington, \$1,843,000; W. H. Maxwell, Great Falls, Mont., \$1,984,000; John G. Doak & Co., Philadelphia, \$1,889,000; Charles McCaul Co., Philadelphia, \$1,962,000; Henry Smith & Sons Co., Baltimore, \$1,770,000; Thomas H. Melton, Washington, \$2,100,449; John T. Brady & Co., New York, \$2,080,840; John N. Nolan, Washington, \$2,226,237; James Stewart & Co., New York, \$1,959,000; Charles H. Peckworth, New York, \$1,919,000; Noel Construction Co., Baltimore, \$1,867,000; Sound Construction & Engineering Co., Seattle, Wash., \$2,046,886; Connors Bros. Co., Lowell, Mass., \$1,937,000; Cramp & Co., Philadelphia, \$1,909,787; Norcross Bros. Co., Worcester, Mass., \$1,939,450.

Government Work.

HOBOKEN, N. J.—Supervising Architect, Washington, D. C. Sealed proposals will be received February 6, for an electric push button mail lift in the U. S. post office at Hoboken, N. J. James Knox Taylor, supervising architect.

WEST POINT, N. Y.—Sealed proposals will be received until Jan. 30, for furnishing and installing a complete central energy telephone system as per drawings and specifications in this office. Proposals from manufacturers of telephone apparatus and cables only will be considered. Address Quartermaster, West Point, N. Y.

MURPHYSBORO, ILL.—Office of the Supervising Architect, Washington, D. C. Sealed proposals will be received February 23, for the construction, complete (including plumbing, gas-piping, heating apparatus, electric conduits and wiring) of the U. S. Post Office at Murphysboro, Ill., in accordance with drawings and specification, copies of which may be obtained from the Custodian of site at Murphysboro, Ill., or at this office at the discretion of the Supervising Architect. James Knox Taylor,

DEPARTMENTAL RULINGS

Affecting the Operations of Architects, Owners, Contractors and Others

This department of news, devoted to the decisions of the Bureau of Buildings, Tenement House Department, Board of Examiners, Department of Labor, Department of Public Works, etc., is published for and under the auspices of the NEW YORK CHAPTER OF THE AMERICAN INSTITUTE OF ARCHITECTS and the BUILDING TRADES EMPLOYERS' ASSOCIATION.

BUILDING DEPARTMENT.

Bulletin No. 3, 1911.

OUTSIDE METAL FLUES.

Metal smoke flues may be erected on the outside of buildings under the following conditions:

(a) The flue shall be erected within the lot line, and not nearer than two feet in the clear to any window openings, measured in any direction.

(b) The flue shall be round in shape and made of galvanized sheet steel, not less than No. 8 B. and S gauge in thickness, properly riveted together at all joints, and carried up to a height of not less than ten feet above the roof. The flue shall be so designed that it will meet all the requirements of the Building Code regarding the proper use of materials.

(c) The flue must be properly braced and secured at intervals not exceeding one story. A free air space must be left of not less than four inches between the outside of the metal flue and the wall of the building.

(d) A cleanout door must be provided at the bottom.

(e) The flue must rest on a suitable cast iron plate at the bottom, supported on a suitable foundation of masonry.

RUDOLPH P. MILLER,

Superintendent of Buildings.

Dated, New York, January 11, 1911.

Bulletin No. 4, 1911.

SPECIAL ORDER—SUBSURFACE STRUCTURES.

Notice is hereby given that on and after this date no building plans not already on file in this department, or in the Tenement House Department, will be approved by the Bureau of Buildings for the Borough of Manhattan, which provide for an encroachment by any part of the foundations beyond the building or lot line of the structure for which they are designed.

Plans for vaults outside the building or lot line, below the street surface, will be approved only when permits have been issued by the Borough President.

All areas must be covered by iron and glass, or other metal grating. No open areas beyond the building or lot line will be permitted.

Dated, New York, January 14, 1911.

RUDOLPH P. MILLER,

Superintendent of Buildings, for the Borough of Manhattan.

Approved: GEORGE McANENY, President of the Borough of Manhattan.

SPEAR & CO. have rented 20,000 feet of space in the new 10-sty building just completed at 237 and 239 East 17th st, to the Queen Braid Works. 10,000 feet of space to the Chicago Fur Co., at 153-155 West 19th st; for the Rigby Sponging Works, the fourth loft at 120-122 Wooster st; for Wm. Fox the top loft at 30-32 West 3d st; for Cora L. Fenny the first and second lofts at 137 Bleecker st; for Schattman Bros., the fifth loft at 30 Gt. Jones st; for Harding Photo Engraving Co. to top loft at 23 East 8th st.

JOHN RUSSELL POPE, the New York architect, is spending a few days in Washington, at the Shoreham,

PERSONAL NEWS AND TRADE GOSSIP

G. W. CHASE, architect, formerly of No. 509 5th av, has moved his office to 311 Madison av.

J. W. TROUNCE, sales manager for the Goodyear Lumber Company, Buffalo, is visiting the local trade.

LACKAWANNA STEEL CO. moved its offices this week from 2 Rector st to the works at Lackawanna, Erie County, N. Y.

JACOB BAYER of the Jacob Bayer Lumber Company, hardwood, at 602 West 57th st, is back at his desk after a long illness of typhoid fever.

ORIN F. PERRY, general manager of the Rockland-Rockport Lime Co., is back at his desk at the Fifth Avenue Building after a week's illness.

THE FABIAN CONSTRUCTION CO., formerly of Nos. 40 West 20th st, has moved its offices to the St. James Building, No. 1133 Broadway.

E. M. TERRY AND V. W. TYLER, sales managers of the Manufacturers' Lumber Co., 27 William st, have returned from a two weeks' visit in the South.

FRANCIS HOWARD, formerly at No. 15 East 34th st, announces his removal to No. 5 West 28th st, where he will occupy an entire building for his new studios.

DUFFNEY BRICK CO. of Troy has added machinery for the manufacture of paving brick. Mr. William Duffney says the works turned out thirteen million brick during the year.

A. C. PIEPER, one of the partners of Bruce & Cook, sheet metals, 170 Water st, who has been ill for two months, is able to be at his desk for a few hours several days in the week.

LEVERING & GARRIGUES CO., 553 West 23d st, have taken contracts for 800 tons of fabricated structural steel for the Consolidated Gas Company's building at Irving pl and 15th st.

THE BOARD OF WATER SUPPLY has granted the petition of the property owners along Dyre av north of East 233d st, and two hydrants on a 6-in. pipe will soon be placed in position.

I. BROWN, metal ceilings, for some time located at No. 19 Bible House, has enlarged his quarters, and has on hand a complete stock of metal ceilings, among which are many new designs.

MESSRS. ROUSE & GOLDSTONE, architects, No. 12 West 32d st, will move their offices on February 1, to larger quarters on the 14th floor of the Arena Building, Nos. 38-40 West 32d st.

EHRET MAGNESIA MANUFACTURING CO. will move on February 1 from 80 Wooster st to the Whitehall Building at 17 Battery pl. The new telephone number will be Rector 90 and 91.

THE GLIDDEN VARNISH CO. has moved its offices and sales rooms from 70 Fulton st to its warehouse 636-638 West 34th st, near 11th av. Its new telephone address is 1546 and 1547 Murray Hill.

F. W. SEAGRIST CO., having removed the small business buildings on the corner of Broadway, 6th av and 34th st, is now engaged in taking down the 8-story "Alpine" apartment house from the south half of the block front.

LEVERING & GARRIGUES CO., 550 West 23d st, has closed a contract for supplying the structural steel for an orphan asylum at Buffalo. This contract will require 300 tons, which will come from the Buffalo Structural Steel Company.

VULCANITE PORTLAND CEMENT CO.—Frederick Stanger, of Philadelphia, has joined the New York selling staff of the Vulcanite Portland Cement Co., in the

Fifth Avenue Building. He will ultimately have the Western Pennsylvania territory.

ROBERT DAVIS, of the roofing firm of Davis Bros., of 311 East 148th st, Bronx, died at his home, 770 Dawson st, on Tuesday morning, Jan. 17, 1911. Mr. Davis has been lingering with ulcers of the stomach for quite some time which caused his death.

DOVER WHITE MARBLE CO., 500 5th av, will have its annual meeting of stockholders on the twenty-sixth day of January at ten o'clock in the morning. Directors will be elected according to a call sent out by L. M. Segee, assistant secretary and treasurer.

J. W. CODY SHORING & CONTRACTING COMPANY, of 200 West 91st st, and Thomas Galligan of 609 East 18th st, shorers and contractors, have joined the House Movers and Shorers Association which is affiliated with the Master Builders' Association at 34 West 33d st.

A PETITION IN BANKRUPTCY has been filed against Frank A. Ten Brook, a builder of 315 East 175th st, by these creditors: John H. Symmers, stone cutter, for \$1,950; C. H. Rugg Company, \$2,800; Schaefer & Jaeger, architects, for \$450, and Tremont Hardware Co. for \$67.

THE LUMBER UNDERWRITERS, of 66 Broadway, have received from the State Insurance Department a renewal of their license to do business in this city for 1911. E. H. Perry is attorney-in-fact for the Lumber Underwriters, and Louis H. Parker, both of 66 Broadway, is deputy attorney.

BUILDING TRADES EMPLOYERS' ASSOCIATION—The annual dinner of the Building Trades Employers' Association, 24 West 33d st, will be given at the Waldorf-Astoria on next Wednesday evening, January 25. Controller William A. Prendergast, Governor Dix and several other distinguished men will speak.

THE TOTAL MILEAGE of pavements in the Borough of the Bronx on Sept. 30, 1910, was 127,972, of which 1,088 were trap rock, 37,602 granite block, 37,918 sheet asphalt, 45,309 block asphalt, 3,397 wood block, 0.741 brick, .282 Medina block, and 1.454 iron slag. On the same date there was 288,978 miles of sewers.

THE LUMBER MEN'S CLUB OF NEW YORK, with headquarters at the Hoffman House, has appointed C. O. Shepard, of the Davidson Lumber Company, Ltd., and C. W. Brownson, of the Seacoast Lumber Company, to arrange a smoker and vaudeville entertainment for the club at eight o'clock Tuesday evening, January 24.

J. B. & J. M. CORNELL CO.—Judge Holt has granted the application of A. Gordon Murray, receiver and trustee in bankruptcy of the J. B. & J. M. Cornell Co. structural iron and steel, 11th av and 26th st, and Cold Spring, N. Y., to sell the entire property of the company in order to permit of a reorganization.

SEVERAL BRONX BUILDERS were fined and lectured in the Morrisania Civil Court last Saturday for placing building materials in such manner as to obstruct fire hydrants. Justice Tierney said that this is a very serious offense, as the obstruction might cause such delay to the firemen as to result in the loss of both life and property.

CITY ORDINANCES.—A new codification of the city ordinances, including the Building Code and the regulation for architectural projections, which latter have been abrogated in Manhattan and the Bronx by decrees of the Borough Presidents, will be found printed in the City Record under date of Saturday, January 14, 1911.

LUMBER TRAFFIC MEN have been called to attend a special meeting of the Lumber Manufacturers' Association on Wednesday, Thursday and Friday, February 8, 9 and 10, at the Congress Hotel, Chicago, Ill. Traffic conditions will be discussed, especially in reference to the Interstate Commerce Commission and rate advances.

B. A. & G. N. WILLIAMS, stone cutters, have moved their offices and part of their plant from 68th st and Av A to 133d st and Walnut av. The telephone number of the new offices is 6215 Melrose. Part of the plant is still located at 68th st and Av A, but the entire equipment will be moved to the new address some time in April.

STEIBER & CO. Iron Works, who have leased from Julius Figulolo the southwest corner of Concord av and St. Mary's st, will receive all bids on the erection of a 1-sty frame shop which is to be built on the premises, and covering 40x27 ft., at a cost of \$1,500. Steibler & Co. have at present their shop on part of the above premises and will make this extension.

FOSBURGH LUMBER COMPANY, large manufacturers of North Carolina pine, with mills at Norfolk, Va., have discontinued their New York sales office. This order went into effect on January 5. J. S. Fletcher, manager, who had an office in the Flatiron Building, has not yet made definite arrangements regarding his future activities. The company plans to direct its business hereafter through the Norfolk office.

THE UNITED STATES REALTY & IMPROVEMENT CO. reports for the eight months ending December 31, 1910, comparative figures showing the earnings and profits for 1910 and 1909 as follows: Surplus after charges (1910), \$1,052,434; 1909, \$1,077,749; dividends for 1910, \$404,070; 1909, \$363,663. Surplus 1910, \$648,364; 1909, \$714,086. The gross profits for the eight months of 1910 were \$1,779,703 and net profits \$1,452,434.

S. H. POMEROY COMPANY (Inc.), successors to Voightman & Company of 427 West 13th st, was the sub-contractor for all the hollow metal window frames and sash which were installed in the Hayward-Wakefield Building, which was described in our issue of December 31 as a notable example of fireproof construction. These windows, as made by the Pomeroy company, are approved by the N. Y. Board of Fire Underwriters.

F. A. PALEN of 1 Madison av, E. E. Watrous of 1 Madison av, New York, and Chapin L. Barr of the Whiting Manufacturing Company, Philadelphia, Pa., W. L. Rice of T. B. Rice & Son, Philadelphia, Pa., C. J. Coppcock of the Coppcock, Warner Lumber Company, Philadelphia, Pa., Isaac W. Warner of the same company and E. B. Walker of Nyack, have all been elected members of the Lumber Men's Club at the Hoffman House, New York.

UNDERPINNING & FOUNDATION CO.—Directors and officers were elected at the annual meeting of the Underpinning & Foundation Co. at 290 Broadway January 16. The directors chosen were: Jules Breuchaud, Francis L. Pruyn, John B. Goldsborough, James O. Winston and Fred B. Rogers. The officers were: President, Jules Breuchaud; vice-president, Francis L. Pruyn; treasurer, John B. Goldsborough, and secretary, Martin B. Meagher.

MERCHANTS' ASSOCIATION.—The following individuals, and firms identified and allied with the building industry have recently joined the Merchants' Association: Cranford Company, 52 9th st, Brooklyn, general contractors; Edgar J. Levey, 135 Broadway, president of the Title Insurance Company of New York; Sibley &

Pitman, 26 Warren st, electrical supplies; A. F. Brombacher & Co., 29-31 Fulton st, hardware, and E. B. Latham & Co., 4 Murray st, electrical supplies.

THE AMERICAN ELEVATOR CO., 113 Cedar st, elected these directors Tuesday: Jacob D. Wilson, Carl M. Watson and William B. Corne, who are president, treasurer and secretary, respectively. This company has recently installed elevators for the Standard Oil Co. at 56 New st; in the W. & J. Sloane warehouse at 557-561 West 29th st and 614 to 616 11th av; in the J. M. Horton Ice Cream Co. building at 211 to 230 East 24th st, and in the Pell Building, 24-26 West 30th st.

DEMOLISHING was begun this week of the old "Morgan mansion" at the southwest corner of Central Park West and 62d st, to be replaced with a 13-sty co-operative apartment house by the "New Co-operative Company," of which George H. Barrett, 307 5th av, is president. The Wells Bros. Co. hold the general contract. Plans are by Charles W. Buckham, architect, of 307 5th av. Huston & Spraker Co., 25 Liberty st, are the agents. (See also issue Dec. 17, 1910.)

AMERICAN BLOWER CO.—A meeting of stockholders of the American Blower Co., 141 Broadway, was held on Tuesday, Jan. 17, at which time these directors were chosen: James Ingless, C. H. Gifford, F. R. Still, W. C. Redfield and Clayton W. Old, who is the Eastern sales manager for the company. The meeting was held in the office of Arthur C. Fraser, of 170 Broadway. The directors elected officers yesterday afternoon. Their names will be announced in next week's Record and Guide.

WILLIAM J. TAYLOR CO., 5 East 42d st, has under construction at 823 and 829 Park av two 12-sty apartment houses, each containing duplex apartments, from plans by Pickering & Walker, architects. While these are houses of high class, they are not co-operative houses, for the construction of which Mr. Taylor's firm have become famous. They recently finished a co-operative house at 563 Park av, which has been very successfully conducted, but at present they are building no other of this type.

KALIN & MALCIN CO., roofing and dampproofing contractors, formerly of 217 West 125th st, has been combined with the Reliable Moisture & Resisting Co., manufacturers of damp-resisting paints, of 306-S North Henry st, Brooklyn, N. Y. The new combination will be known as "The Empire Roofing and Dampproofing Co.," and will have offices at 2652 Park av, near 140th st, Bronx. The company will take contracts for roofing in all its branches and also will manufacture roofing materials at the Brooklyn address.

J. SCHLESINGER, contractor, formerly in the Childs' Buildings No. 110 West 34th st, has moved to Nos. 222-224 East 37th st. Mr. Schlesinger makes a specialty in cabinet work as well as general contracting. He recently completed the installation of fixtures in the new Gimbel Building, new fronts in the Lester Studio Building at 56th and 57th sts and Madison av, new fronts and interior alteration of the building 56 West 37th st for M. Berkowitz, and alterations to the building Nos. 222-224 West 47th st.

LUKE A. BURKE & SONS of 25 West 42d st are excavating for the several new buildings to be erected under their second contract for the Sea View Hospital on Staten Island. There will be an administration building, surgical pavilion, storehouse, a service tunnel with covered corridor, a laundry and an ambulance building, besides further work to be done to the buildings erected under the first contract. The total figure under the second contract is \$1,083,000. This with other work is keeping the firm well employed.

GROSS AND HERBENER, builders, who completed, on December 1st, 1910,

their 2-sty office building covering the block front on the east side Broadway between 157th and 158th sts, report that the renting has been very satisfactory. The twelve stores in the building are all rented; ten out of fifteen offices are rented; also the billiard room which is equipped with fifteen billiard tables. There is also a ball and lodge room 75x100, beautifully decorated. The building has a frontage on Broadway of 200 feet; a depth on 157th st of 125 feet, and a depth on 158th st, of 75 feet, and is known as the Gross and Herbener Building.

W. G. McCUNE, auditor, has been elected treasurer of the Otis Elevator Company to succeed Lynde Belknap, who dropped dead in the company's offices on October 27, 1910. D. F. Hammond, of New York, was elected to succeed Mr. McCune. At the meeting, held recently, the Board of Directors passed a resolution expressing the great loss the company sustained by the sudden death of Mr. Belknap, who had been treasurer of the company since it organized and who had continued in that capacity when Otis Brothers & Co. were incorporated. The resolution also recorded the sentiment expressed by members of clubs and organizations with which Mr. Belknap was identified. These referred to his upright character, sense of judgment and his amiable personal qualities.

ASTORIA VENEER MILLS & DOCK CO.—Alex S. Williams, president of the Astoria Veneer Mills & Dock Co., issued a statement last week in which he says that the purchase of the Astoria Veneer Mills & Dock Co. does not imply that the company intends entering the business as merchants to follow up the sale of lumber and veneers. The stockholders of the Astoria Veneer Mills & Dock Co. are the same and hold the same proportion of stock as did the stockholders in the old company. This purchase signalizes a new era for Astoria, L. I., the statement adds, which has recently become the center of the mahogany and circassian veneer and lumber business in the United States. The company, Mr. Williams says, has thirty acres of land devoted to the proper handling and drying of lumber.

WORK WILL SOON BE STARTED on a new rectory and priest's house for St. Rita's Roman Catholic Church on the east side of College av, between 145th and 146th sts. The building will be 3-stories high, and is to be built of Italian classic design, with light Tapestry brick surmounted by Spanish tile coping. The interior will be fitted with the latest improvements. The building is to cost \$160,000. Halley & Vulz, of 103 Park av, are the architects. It may be noted that this plan was the first plan to be filed and approved by the Bronx Building Bureau for the year 1911. Halley & Vulz, of 103 Park av, further state that they will soon have under way plans and specifications for the erection of a new Catholic schoolhouse and for a new church house which will be built in harmony with the rectory, but not until a later date.

THE OTIS ELEVATOR COMPANY'S current "Indicator" is out. The paper describes the new Detroit office building of the company, giving exterior and interior views and a description of it. It also tells something of the history of the Otis Elevator Company. In this number the following elevator installations in New York City are enumerated. These include the Edendale Construction Company, West End av and 98th st; Edendale Construction Company, 150-158 West 79th st; United States Trust Company (Hartman, Peck & Co., lessees), 433 5th av; Walton estate, 147-149 West 25th st; J. B. Duke, 5th av and 78th st; John T. Underwood Building, corner Church and Vesey sts; S. Borchardt, 98th st and Broadway; Seventh Regiment Armory, 66th st and

Park av, and the West End Construction Company, 89th st and West End av.

COMPETITION DECISION DUE NEXT WEEK.—William A. Boring, Donn Barber and Grosvenor Atterbury, the judges appointed by the Competition Committee of which Charles J. Kelly, of 219 West 29th st, is chairman, representing the Master Builders' Association, have set aside 25 of the \$4,500 plans and 25 of the \$2,500 plans for suburban dwellings in the competition recently conducted by the Master Builders' Association at 34 West 33d st. The decision will probably be announced the first of next week. Mr. Donn Barber expressed himself as being very well pleased with the results of the competition in which more than 200 plans were submitted by architects from all parts of the country. He said that a very high calibre of plans was submitted. The exhibition, which has been opened to the public at the Builders' Exchange Building at 34 West 33d st, will be continued until the middle of next week, but only the 50 plans set aside will be hung.

NATIONAL HARDWOOD MANUFACTURERS' CONVENTION.—The ninth annual convention of the Hardwood Manufacturers' Association of the United States, to be held at Cincinnati, will have a special feature, entitled "Trading on the Floor." This is a plan whereby the delegates will have a certain time each day to transact business in buying and selling, and facilities will be provided for this work and items will be exhibited so that sellers may dispose of their stock or place their wants before manufacturers interested. A special room in the Hotel Sinton, Cincinnati, Ohio, has been set aside for this purpose during the convention, which will be held on Tuesday and Wednesday, January 31 and February 1. The manufacturers are arranging to have their stock lists with them. The Executive Board will meet on the night of January 30 to finally arrange the convention details. The entertainment feature of the convention is in charge of the resident lumber men of Cincinnati. This committee representing the Lumbermen's Club of that city has been appointed as follows: Messrs. George Bolser (secretary), E. J. Thoman, J. Watt Graham, George Littleford, George Hand, G. Cliff Ault, George Morgan, R. L. Gilbert, Chester Korn and L. G. Banning. The address of welcome will be presented by Cliff S. Walker, president of the club.

INTERSTATE MANTEL AND TILE DEALERS' ASSOCIATION.—Joseph W. Lantry, president, has announced that the annual convention will be held at the Hotel Astor on Tuesday, Wednesday and Thursday, February 14, 15 and 16. The sessions on Tuesday and Thursday will be exclusively for the delegates who will attend here from all parts of the country. On Wednesday the manufacturers and dealers will meet together. The Association will hold its entertainment on Thursday night, February 16, in which all the manufacturers, dealers, with their wives and friends, will be present. It is expected that between four hundred and fifty to five hundred delegates will attend. Each evening there will be some kind of an entertainment provided for the wives of the delegates. The entire convention will attend a performance at the Hippodrome on Wednesday night, February 15. This entertainment is provided with the compliments of the Association. The officers of the Association will include besides President Lantry, whose office is at 29 East 17th st, George F. Eubanks, 1st vice-president, of Atlanta, Ga.; Robert Meck, 2d vice-president, of Chicago, and T. J. Foy, treasurer, of Cincinnati. The executive committee consists of D. C. Durham, Greenville, S. C.; Robert Beck, Cincinnati; Joseph S. Miller, Philadelphia; George F. Eubanks, Atlanta, and F. W. Graf, of Wilkinburgh, Pa.

TURPENTINE ABOVE WAR TIME FIGURES.

Builders Have Need to Beware of Substitutes Used by Contractors Caught Short—Cement May Go 10 Cents Lower—Hydrated Lime Higher.

TURPENTINE leads this week's building material market for erratic prices. This commodity is higher than it was during the Civil War and it may reach the level of linseed oil. The interest builders and architects have in this movement in the oil and paint market is the danger of contractors using substitutes, especially where competition is keen.

Next in interest in this week's development is the slight upward movement in common brick, cargo lots f. o. b. dock being stronger at \$5 a thousand than they were last week. Covered cargoes, however, are not bringing more than \$5.25 a thousand. Raritan are being quoted at the nominal figure of \$5.75 to \$6.

A disposition developed among some Portland cement manufacturers to push the present crisis in this market to a head, by cutting the present price another ten cents. At the time of going to press no action had been taken, however, and influences were at work to maintain the present equilibrium.

Hydrated lime is firm at \$9 a ton for waterproofing this week owing to curtailment in production rather than to an increase in demand.

Building grades of lumber are a little firmer in this market, although the suburban field is quiet. Dealers there are taking stock preparatory to February buying. Some lines are up from 50 cents to a dollar due to shortage of supply.

The steel trade is looking upward. The recent meeting of the directors of the United States Steel Corporation had a great deal to do with this tendency, inasmuch as they decided that prices would not be cut further at present. The sheet-metal men think that the requirements of the canning companies which come to the surface in February will give the building field an opportunity to establish itself upon a definite business basis.

Following the announcement that prices on controlled commodities would not be cut further, a better feeling prevailed among building material interests, with the single exception of Portland cement. There has been no abatement in the activity of railroad buying departments in placing requirements for rails and equipment, and this is having its effect upon the structural steel market. The fact that the Supreme Court trust cases are moving is relieving the suspense and is having a tendency toward giving business more faith in the immediate future.

Cautious buying in all departments is still the rule. Even pig iron consumers are taking supplies only as they need them. Dealers are not quoting on Portland cement and are buying brick in a hand-to-mouth order. The stone market is brightening up a little as large operations which were not expected to come out before Spring come to the surface. It was featured by the Cut-Stone Association's convention reported elsewhere.

A RCHITECTS, CONTRACTORS, BUILDERS AND PROPERTY OWNERS:

Tables containing full prices current in all departments of building construction will be published in the Record and Guide on the **THIRD Saturday** of each month, and in other weekly issues only the changes in quotations.

BRICK MARKET STRENGTHENING.

Hudson River common brick quotations are being made at \$5 in the open market and covered cargoes are bringing from a shilling to a quarter higher. Raritan River brick is quoted nominally at \$5.75 to \$6 per thousand. In Newark, the yard price on Raritan River brick is \$6.75 per thousand to builders. There is little brick coming in over there and sales are correspondingly light. The quotations (f. o. b. dock) and transactions for last week in the Manhattan market are as follows:

Left over, January 7, 8.			
	Arrived.	Sold.	Covered.
Monday	0	0	0
Tuesday	0	1	1
Wednesday	10	0	0
Thursday	0	7	4
Friday	0	0	0
Saturday	0	0	0
	10	9	5

Left over, January 14, 15.
Price, \$5.00.
Quotations on covered cargoes, \$5.12½ to \$5.25.

BRICK.—(Cargo Quotations F. O. B. wharf, New York.)

	Per M.
Covered	5.12½@ 5.25
Hudson River, Common.....	\$4.75@ \$5.25
Raritan River, Common.....	nominal 5.75
Croton Point—Brown, f. o. b.....	12.50
Croton Point—Dark and red.....	12.50

*Cartage and dealers' profits must be added to above quotations for retail prices.

Fronts: (Delivered at buildings.)

Bufs, No. 1	20.00	26.00
Greys, various shades & Speckled..	24.00	31.00
Kittaning White, No. 1.....	25.00	29.00
Kittaning White, No. 2.....	21.00	24.00
Old Gold	26.00	32.00
Trenton or Philadelphia Red Fronts	23.00	25.00
Enameled. (Delivered at job.)		
English size	70.00	75.00
American size	60.00	75.00
Seconds, etc.	45.00	55.00

Would Crush Cement Prices Still Further.

The tendency among some manufacturers is to cut the price of Portland cement another ten cents, thus forcing the issue of control of market conditions to a head at once, rather than to permit it to drag over an indefinite time. Whether this plan will be executed remains for one or more companies to take the matter in their own hands and make the first move.

The situation in this market is still cloudy. Dealers are quoting to builders \$1.55 here. Newark supply men are quoting \$1.08 net, but this is due to better freight rates from the Lehigh Valley than New York enjoys. The current price fluctuates with various companies.

CEMENT TRADE SEES HOPE IN SHIP SUBSIDY.

Reference was recently made in this department to the export market for Portland cement. Inquiries have since been received for further facts regarding the actual exportations for 1910. The Atlas Portland Cement Company shipped last year approximately 2,000,000 barrels to the Panama Canal. The total exports for eleven months ending November, 1910, was 2,227,000 barrels. The estimated figures for December bring the total up to approximately 2,345,000 barrels for the year. But the Atlas Company sent about

2,000,000 barrels to Panama which has to be deducted from the total, which leaves the total exports for 1910 outside of the Panama shipments only 345,000 barrels, or about 3,450 barrels for each Portland cement factory in the country. At that, every barrel went out of the country at a loss to the manufacturer.

Producers have contended that the only salvation of the cement industry in this country is to shut down on production until consumption, which is always increasing, catches up with ordinary supply. In this connection Mr. William S. Mallory, president of the Edison Portland Cement Co., said in an address before the convention of Portland Cement Users that the factor which works against the industry was not exactly, as is often said, overproduction, but the excess of capacity over current consumption, when that is at low level, because this prevents the natural rebound in prices when the demand revives.

"While it is true," Mr. Mallory said, "that the demand for Portland cement has increased every year without any exception, our shipments are getting so large (estimated at 73,000,000 barrels for 1910) there must come a time when they will temporarily cease to increase, and in view of the uncertain conditions for 1911 the record for annual increase may be broken."

These are the reasons why it is imperative to open up new consuming fields for the cement industry and explains the manufacturers' desire for a ship subsidy act. It also explains why the industry is desirous of having the present crisis brought to a head at the earliest possible moment and why the tendency is to bear the market another notch.

Current local quotations follow:

	Agent's quotations.	Price allowed on bags returned.
American	No quotation.	
Alpha	\$1.43@	\$0.10
Alsen's (American). No quotation.		
Atlantic brand.....	1.45	.10
Atlas	1.48 1.53	.10
Bath	1.38 1.43	.07½
Dragon	1.48 1.53	.10
Edison	1.43	.10
Lehigh	1.43	.10
Trowel	1.53	.10
Vulcanite	1.38 1.43	.07½

These quotations are for lots of 170 bbls. or more in cloth delivered alongside dock, New York.

Hydrated Lime Quotations Higher.

Except for hydrated lime, the quotations are not different from those made in December. Hydrated lime is stiffer, at \$9 a ton for waterproofing, with \$6.50 per ton for brickwork. Plaster is without change in this market, and in both commodities the local demand is not heavy. Lime, however, is showing signs of activity in Westchester, where there is considerable speculative building going on on a small scale. Prices current follow:

500-bbl. lots delivered to the trade in Greater New York.

State common, cargo rate, per bbl.....	@ \$0.75
Rockland-Rockport, Com., per bbl.....	.92
Rockland-Rockport, L., per bbl.....	1.02
Rockland-Rockport, special, 300 lbs.....	1.37
Rockland-Rockport special lump, 300 lbs.....	1.47
Select finish, per 350 lbs., net.....	1.62
Terms for Rockland-Rockport lime, 2c. per barrel discount, net cash, ten days for 500 bbl. lots	
West Stockbridge, finishing, 350 lbs....	1.65
Granular, 300 lb. bbls.....	1.50
New Milford Lime	1.30
Hydrated, per ton (for brick work).....	6.50
Hydrated, per ton (waterproofing).....	9.00

PLASTER PARIS.

Calcined, city casting, in barrels, 250 lbs	1.30
In barrels, 320 lbs.	1.60
In bags, per ton	\$8.50 10.00
Calcined, city casting, in barrels, 250 lbs.	1.45
In barrels, 320 lbs.	1.65
Neat wall plaster, in bags, per ton*	8.00

REAL ESTATE SECTION

News For Brokers and Owners—General Information From All Branches of the Market—Municipal Affairs and Related Subjects.

THE WEEK IN REALTY.

THE increase of nearly \$900,000,000 in assessed values for the year 1911 is still the absorbing topic in real estate circles. Manhattan seems to have been treated very leniently with an increase of only \$347,263,640. Deducting from this amount \$93,909,669, the estimated cost of new buildings erected during the year, leaves a land increase of about \$253,000,000. In our last issue we suggested that the increase for the central section of Manhattan appeared small, and while it must be admitted that there are some parcels along Fifth av that are not properly assessed, also some fancy corners that appear to have escaped the assessors' eyes, they have done fairly well in the districts in which there has been the most activity in recent years. An examination of the tax books shows that in nearly all of the side streets from the twenties in which there was great building activity last

year, the assessments on the land are very close to full values. In the thirties, between Fifth and Sixth avenues, the same condition prevails. This is a distinct improvement over recent years. Between Seventh and Ninth avenues, and between 24th and 40th streets, there are still a great number of lots that are not assessed at anywhere near their full value. While there has been no great activity in these streets, the fact is well known to all brokers that lots in these streets are selling at prices much higher than the Tax Department's valuation. This change, however, has only taken place in the past year and the absence of any great activity in these streets may be the reason for the assessors not noting the change, although they should above all others be the persons that are best posted.

The following table shows the Department's valuation on some of the streets in the district spoken for 1910 and 1911:

Property.	Size.	1910.		1911.	
		Value of Land.	Value of Land and Building.	Value of Land.	Value of Land and Building.
27th st., No. 102 West.....	35x24.8	\$25,000	\$26,000	\$25,000	\$26,000
27th st., Nos. 104 to 108 West.....	60x98.9	80,000	255,000	112,000	306,000
27th st., Nos. 110-112 West.....	40x98.9	45,000	100,000	75,000	130,000
27th st., Nos. 114-116 West.....	43.9x98.9	46,000	175,000	82,000	215,000
28th st., No. 104 West.....	22.1x49.3	26,000	28,000	37,000	38,000
28th st., No. 106 West.....	20x98.9	19,000	23,000	28,000	31,000
28th st., No. 108 West.....	20x98.9	19,000	23,000	28,000	31,000
29th st., No. 102 West.....	21.4x98.9	40,000	50,000	40,000	50,000
29th st., No. 104 West.....	21.3x98.9	22,000	24,000	31,000	31,000
29th st., No. 106 West.....	21.4x98.9	22,000	26,000	31,000	34,000
34th st., Nos. 18 and 20 West.....	40x98.9	480,000	610,000	480,000	610,000
34th st., Nos. 22-26 West.....	75x98.9	975,000	1,085,000	975,000	1,095,000
34th st., No. 28 West.....	25x98.9	300,000	320,000	300,000	320,000
34th st., Nos. 36 West.....	25x98.9	275,000	300,000	300,000	325,000
34th st., No. 9 West.....	150x147.6	2,725,000	3,775,500	2,725,000	3,775,000
34th st., No. 15 West.....	50x126.6	675,000	760,000	675,000	760,000
34th st., No. 17 West.....	25x98.9	300,000	318,000	300,000	318,000
34th st., No. 37.....	25x98.9	255,000	265,000	690,000	690,000
34th st., No. 39.....	24x98.9	250,000	260,000	690,000	690,000
34th st., Nos. 108-110 West.....	47x98.9	280,000	530,000	350,000	600,000
34th st., No. 114 West.....	25x98.9	115,000	165,000	125,000	175,000
34th st., Nos. 116-120 West.....	80x98.9	400,000	725,000	425,000	775,000
34th st., No. 124 West.....	25x98.9	97,000	102,000	120,000	125,000
35th st., No. 18 West.....	21x71	82,000	88,000	305,000	P 460,000
35th st., No. 20 West.....	21x71	79,000	85,000		
35th st., No. 26 West.....	20x98.9	90,000	95,000	93,000	98,000
35th st., No. 28 West.....	20x98.9	90,000	95,000	92,000	97,000
36th st., No. 20 West.....	20x98.9	60,000	67,000	78,000	83,000
36th st., No. 22 West.....	15x98.9	44,000	48,000	58,500	61,500
36th st., No. 24 West.....	15x98.9	44,000	47,000	58,500	61,000
36th st., No. 26 West.....	15x98.9	44,000	47,500	58,500	61,500
36th st., No. 28 West.....	15x98.9	44,000	47,000		
36th st., No. 30 West.....	15x98.9	44,000	47,000	195,000	P 195,000
36th st., No. 32 West.....	20x98.9	58,000	65,000		
36th st., No. 37 West.....	25x98.9	12,000	16,500	12,000	16,000
38th st., No. 309 West.....	25x98.9	12,000	16,500	12,000	17,000
38th st., No. 311 West.....	25x98.9	12,000	16,500	12,000	17,000
39th st., No. 307 West.....	20x98.9	12,500	18,500	12,500	21,000
39th st., No. 309 West.....	25x98.9	12,500	18,500	12,500	18,500
39th st., No. 311 West.....	25x98.9	12,500	18,500	12,500	18,500
40th st., No. 309 West.....	25x98.9	16,000	16,500	16,000	16,500
40th st., No. 311 West.....	25x98.9	16,000	27,000	17,000	29,000
6th av., No. 429.....	24.8x100	130,000	165,000	130,000	165,000
6th av., No. 431.....	17.7x100	63,000	65,000	63,000	65,000
6th av., No. 433.....	17.3x100	62,000	64,000	62,000	64,000
6th av., No. 435.....	14.5x100	52,000	54,000	52,000	54,000
6th av., No. 449.....	23.5x60	82,000	95,000	82,000	95,000
6th av., No. 451.....	20x60	54,000	59,000	54,000	59,000
6th av., No. 453.....	20x60	54,000	59,000	54,000	59,000
6th av., No. 501.....	30x40xirreg.	83,000	91,000	83,000	91,000
6th av., No. 503.....	17x44.2xirreg.	50,000	54,000	50,000	54,000
6th av., Nos. 517-519.....	49.3x100	350,000	390,000	350,000	390,000
5th av., No. 414.....	32.6x45	400,000	433,000	445,000	492,000
5th av., No. 416.....	28.3x133	360,000	360,000	385,000	405,000
5th av., No. 418.....	18x83	182,000	199,000	187,000	210,000
5th av., No. 424.....	26.9x117xirreg.	465,000	515,000	510,000	560,000
5th av., No. 426.....	22x100	230,000	245,000	240,000	255,000
5th av., Nos. 428 and 430.....	50x100	520,000	545,000	550,000	575,000
5th av., No. 432.....	24.8x100	259,000	275,000	271,000	287,000
5th av., No. 434.....	24.8x100	259,000	285,000	271,000	297,000
5th av., No. 435.....	30x100	325,000	350,000	325,000	350,000
5th av., No. 537.....	30x100	325,000	355,000	325,000	355,000
7th av., Nos. 421-423.....	39.0x80.3xirreg.	240,000	250,000	290,000	295,000
7th av., No. 425.....	19.6x60	58,000	61,000	73,000	79,000
7th av., No. 427.....	19.6x60	58,000	61,000	73,000	79,000
7th av., No. 429.....	20.8x100	85,000	88,000	103,000	105,000
7th av., No. 431.....	24.8x100	100,000	104,000	123,000	126,000
7th av., No. 433.....	24.8x100	100,000	P 110,000	325,000	380,000
7th av., No. 435.....	24.8x100	100,000	P 110,000		
7th av., No. 439.....	24.8x42	80,000	86,000	106,000	110,000
7th av., No. 936.....	25.5x100	130,000	135,000	140,000	145,000
7th av., Nos. 932-934.....	56x100	130,000	135,000	145,000	150,000
7th av., Nos. 926-930.....	69x100	160,000	165,000	180,000	185,000

p indicates building in progress of erection.

SUBWAY SITUATION UN-CHANGED.

Estimate Board in Executive Meeting—McAneny and Miller Issue Statements.

The subway situation assumed a new aspect this week following an executive meeting of the Board of Estimate as a Committee of the Whole. Borough President Miller of the Bronx came out with a statement in which he favored the building of an independent subway system on the East Side, although he believes that the Interborough should be permitted to construct the subway on the West Side.

Borough President McAneny who has proved the stumbling block to the subway ideas of Messrs. Prendergast and Mitchel, has taken the stand that the Interborough Company should be granted the right to build the subway, although he believes that the original plan of the company should be modified in many respects. Mr. McAneny thinks that while one system is best there should be numerous modifications, such as the proposed extension to Jamaica connecting the Steinway Tunnel and the Queensboro Bridge with Woodside in one direction, and Astoria in the other. The Borough President holds that these extensions are essential to the growth of this borough. Mr. McAneny is also in favor of immediate extensions in Brooklyn to Fort Hamilton or to a point opposite St. George in order to permit the earliest start on the connecting tunnel to Staten Island. Continuing Mr. McAneny says:

"I have suggested that the Board consider the assessment plan as a proper basis for the construction of all roads running through undeveloped territory. An act enabling the city to adopt this plan was passed last year. I think that an equitable basis would be to permit the city to pay half the cost of each operation of the sort and lay the other on a properly drawn assessment area covering the property to be benefited.

"If the assessment were applied to the Pelham Bay Park and the Jerome av extensions in the Bronx, as well as to the new lines in Queens and the Fort Hamilton extension, the plan of a half-and-half division with the same amount of money available would permit a start upon all of these at once and not in the Bronx alone.

"The principal consideration naturally is the operation of extensions and the bearing of the incidental losses to the point where each of these lines becomes profitable in itself. If the Interborough gets the contract it cannot expect to continue to reserve its 17 per cent. profit or anything like it in any protected zone. These profits are abnormal and were never contemplated when the company was given the lease of the present lines. I favor a proposition that would guarantee a fair percentage of return on all moneys privately invested, but that is a question that remains to be debated."

Both Controller Prendergast and President of the Board of Alderman Mitchel will maintain their present attitude. This was plainly demonstrated when at Thursday's meeting of the Board Borough President McAneny suggested that Mayor Gaynor appoint a committee of three to confer with the Public Service Commission.

McADOO BACK IN SUBWAY FIGHT.

Independent System Logical One For The City—Could Be Built For \$107,000,000.

WILLIAM G. McADOO, president of the Hudson & Manhattan Co., speaking Thursday night at a dinner under the auspices of the Trustees of Plymouth Church in Brooklyn, set forth a practical railroad man's plea for an independent subway system. While he did

not say that he would bid on the equipment and operation of the system which he described, it is understood that he will be prepared to do so should the city decide to build.

The points made by him in his argument for an independent system are, that

assuming that at the beginning only two-thirds as many passengers were carried as on the Interborough, he figured that for the first year a traffic of 2,478,000 passengers per mile of single track, with a total mileage of 106, he figured a gross traffic of 262,668,000. This would yield a gross revenue of \$13,133,400. From this he figured the first year's income as follows:

Gross operating revenue.....	\$13,133,400
Net revenue of.....	\$7,880,040
Add revenue from advertising.....	400,000
Total net revenue.....	\$8,280,040
Deduct:	
Interest 6 per cent., Sinking Fund 1 per cent. on \$47,000,000 equivalent....	\$3,390,000
4½ per cent. on \$107,000,000 city bonds.....	4,547,500
	7,837,500
Surplus, first year.....	\$442,540

From this beginning in the first year of operation, assuming that a sinking fund of 1 per cent. on the city's investment were established, beginning with the fourth year, Mr. McAdoo computed the following profits by years accruing to the independent system:

First year	\$442,540
Second year	1,104,544
Third year	1,766,548
Fourth year	1,358,552
Fifth year	2,020,556
Sixth year	2,682,560
Seventh year	3,344,564
Eighth year	4,006,568
Ninth year	4,668,572
Tenth year	5,330,576
Total	\$26,725,580

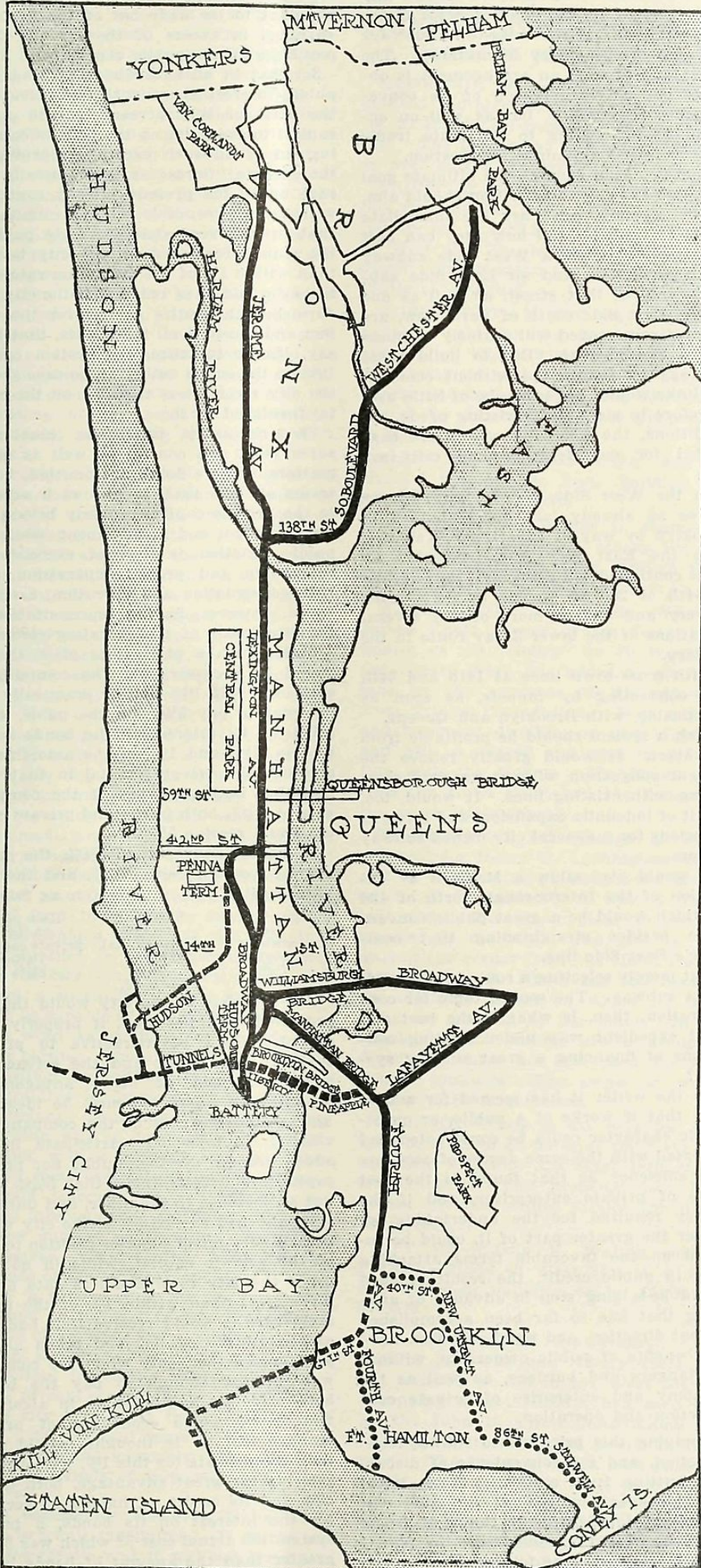
In discussing the right of the city to repossess itself of the new subway after ten years he gave the following comparison of the cost of an independent system and that proposed by the Interborough:

	Interborough.	Independent.
City investment.....	\$53,000,000	\$107,000,000
Private capital.....	75,000,000	47,000,000
15 per cent. on private capital	11,250,000	7,050,000
Cost of Connections to Complete System:		
Lex. Av. to 7th Av..	4,323,000	.....
White Plains to Pelham Park.....	585,000	.....
Brooklyn extension to 4th Av.....	1,335,000	.....
Lafayette Av. to 4th Av.....	600,000	.....
Eastern Parkway to 4th Av.....	2,000,000	.....
Lex. Av. Line from 42d St. to Battery..	23,000,000	.....
Total cost.....	\$171,093,000	\$161,050,000

Less Credits.—Sinking fund of 1 per cent. per year on private capital:		
Interborough, 10 per cent. in ten years on \$75,000,000.....	\$7,500,000	
Independent, 10 per cent. in ten years on \$47,000,000.....		\$4,700,000
Sinking fund of 1 per cent. per year on city investment:		
Interborough, 10 per cent. in ten years on \$53,000,000.....	5,300,000	
Independent, 7 per cent. in seven years on \$107,000,000....		7,490,000
Profits resulting to the city from its equal participation in surplus earnings (after deduction of all fixed charges.....)		13,363,000
Total credit.....	\$12,800,000	\$25,553,000
Net cost.....	\$158,292,000	\$135,497,000
Less city's original investment	53,000,000	107,497,000
Required from city after ten years....	\$105,293,000	\$28,497,000
Length of single track.	84 miles	106 miles

"The above comparison," Mr. McAdoo says, "means that the independent system provides twenty-two miles more track than the Interborough. The independent system is a complete system in itself. The city can take it over at the end of ten years without any additional construction, whereas the Interborough extensions are all disconnected, and if the city takes them over at the end of ten years the city

Independent Subway System Suggested by William G. McAdoo.



The sections indicated by a solid line, Mr. McAdoo says can be built in five years for \$107,000,000 and equipped for \$47,000,000. Dotted lines indicate extensions not included in this estimate.

will have to spend \$31,000,000 of money to build the necessary connections to create a system. The independent system can be acquired at the end of ten years upon payment by the city of the small sum of \$28,497,000, whereas the Interborough extensions, with the additional money required to connect them and to create a new system, will require the city to pay \$105,293,000. After all this has been done the 'Interborough extension system,' so to speak, will have twenty-two miles of track less than the independent system, and it will have cost the city \$22,796,000 more in actual money. The independent system will have been in operation for ten years with a well-established business earning large profits, whereas the Interborough extension system will have to be created anew and will have to build up a traffic for itself.

"The independent system will be superior in its general construction and equipment to the Interborough system and will have a larger capacity because the cars will be sixty-six feet long as against the Interborough's thirty-two-foot car, insuring greater economy in operation, and the dimensions of the tunnel will be larger, assuring better track, better operating conditions, and better ventilation."

WHY NOT A CITY OWNED MONOPOLY?

Perpetual Franchise Now Owned By the City Its Greatest Asset.

Editor Record and Guide:

Sir—Owing to the acute stage the Subway problem has reached, and the importance of the matters involved, will you be so kind as to permit, through the medium of your paper, a brief discussion of the question from a somewhat new point of view? For it has seemed to your correspondent that if the subject were approached with a little more confidence, we should realize that so far from the city being at the mercy of capital or of any special interests, it was in a position of peculiar advantage, and that there was offered to it a great and unusual opportunity. Think, for a moment, if any successful financier, or any of the well-known captains in the field of railroad construction, found himself in the position occupied by the city with, as it were, a perpetual franchise to use at will the streets of the greatest, or the second greatest, city in the world without having to pay anything for the privilege, would he find it difficult to solve the subway question? Would he not rather feel that his principal difficulty was in selecting the best of the many solutions that would occur to him, from any one of which he would expect to realize a veritable mine of wealth? Thus it is plain that the right to build subways is a very valuable right which should not be lightly given away. It is an asset which, if properly developed, will not only afford transit facilities for the public, but will also yield to the city a constantly increasing revenue.

But subway construction, whatever else it may be, is a great business enterprise, and to be successful it must be undertaken and conducted on business principles. The aim and purpose of new subways should certainly not be to cripple or injure previous construction, but rather to supplement what has been done in that direction, and thereby relieve the present congestion and the bad service so largely due to it. And further such new construction, while supplementing the lines already built, should at the same time form an independent system, complete in itself, and one that would serve as a nucleus for future expansion. Therefore, before laying out or building any new routes, the whole subway field should be carefully examined, for all new construc-

tion should simply be part of a well conceived whole.

The broad general scheme and scope of such a work, speaking, for the sake of convenience and brevity, more particularly with reference to Manhattan and the Bronx, without any intention, however, of disregarding the needs of the other boroughs, should comprise such north and south subways as may from time to time be needed, as well as various cross-town lines, such, for instance, as subways at Canal, 14th, 23d, 34th, 59th, 72d, 96th sts, etc., together with a comprehensive transfer system so that for a single fare one could ride from any station to any other station in the same general direction, using any of the cross-town subways to make the necessary connections. The advantage of such an arrangement is obvious not only by reason of its convenience to the public, but as well on account of its helping to distribute traffic and thereby to diminish congestion.

Such being, in general, the ultimate goal at which subway construction should aim, let us consider what are the immediate needs of the city, and how they can best be satisfied. That a West Side subway south of 42d st, and an East Side subway north of that street, as well as one on the East Side south of Park Row, are imperatively needed will scarcely be questioned by any one. But to build these subways by themselves without connecting links would, of course, be of little use; therefore to meet such existing needs and conditions, the following routes are suggested for consideration and criticism, viz.:

On the West Side, the 7th and 8th av routes as already laid out, extended to Brooklyn by way of Liberty or Wall st.

On the East Side, the Lexington av route continued south through that avenue to 34th or 23d st, thence by 3d av, the Bowery and one or more of the several variations of the lower 3d av route to the Battery.

With cross-town lines at 14th and 34th sts, connecting by tunnels, as soon as practicable, with Brooklyn and Queens.

Such a system should be profitable from the start. It would greatly relieve the present congestion without unfairly competing with existing lines. It would, too, admit of indefinite expansion, and serve as a nucleus for a general city owned subway system.

It would also allow a Madison av extension of the Interborough north of 42d st which would be a great public convenience besides straightening that company's East Side line.

But merely selecting a route is not building a subway. The second topic for consideration, then, is what is the best and most expedient way under existing conditions of financing a great subway system?

To the writer it has seemed for a long time that if works of a public, or quasi-public character could be constructed and operated with the same degree of economy and efficiency as that found in the best class of private enterprises, and if the money required for the undertaking, or rather the greater part of it, could be secured on the favorable terms attaching only to public credit, the result reached would be a long step in advance of anything that has so far been accomplished in that direction, and we should then have the benefits of public ownership, without its dangers and burdens, as well as the economy and enterprise of private construction and operation.

Applying this principle to subway construction, and for convenience of discussion putting it in a definite form, without, however, cumbering the statement with legal details, though the legal aspect has been carefully considered, the plan I have to suggest is as follows:

That the municipality, by the sale of its bonds from time to time as needed, fur-

nish three-quarters of the money required for the construction and operation of a new subway system, and receive therefor a three-quarters interest in such system, together with a first lien on the entire net income of the system to the extent of the interest accruing on the bonds and the amount legally required for amortization purposes, or for convenience let us say $5\frac{1}{4}\%$ in all.

2. That private capital furnish the remaining one-quarter of the money required, and receive therefor a one-quarter interest in the said subway system, together with enough of the income to pay $5\frac{1}{4}\%$ on the capital furnished by it, such payment to be made out of the first net earnings in excess of those required to pay $5\frac{1}{4}\%$ on the public capital.

3. That in all subsequent earnings the public interest share with the private in the ratio of $\frac{1}{2}\%$ increase on the public capital to every 1% on the private capital, instead of all such earnings accruing to the private interest as is practically the case under the present subway contract; with, moreover, this further limitation that in no event shall the rate paid on the money furnished by the city be less than within 1% of the maximum rate such money would have received if the city had furnished the entire capital for the system and received all the profits, that is to say, if, for instance, the system earned 10% on the entire outlay, in no case should the city receive less than 9% on the capital furnished by it.

The necessary provisions concerning supervision and control as well as many matters of mere detail are omitted, but it seems obvious that, in any such scheme, to the private capital properly belong the direct control and management, while the public function is that of exercising a reasonable and proper supervision over both construction and operation, each interest, however, having representation in the directorate of the operating company.

Under such a plan, it is plain that it would be necessary for the company to earn only 3 15-16% net, or practically 4%, in order to pay $5\frac{1}{4}\%$ on the public capital, i. e., $4\frac{1}{4}\%$ interest on the bonds issued by the city, and 1% on the amortization account, the private capital in that case receiving nothing; while if the company earned $5\frac{1}{4}\%$, both public and private capital would receive $5\frac{1}{4}\%$.

If the company earned $5\frac{7}{8}\%$, the public capital would receive $5\frac{3}{4}\%$, and the private capital $6\frac{1}{4}\%$, and so on as follows:

Net earnings.	Rate paid on the public capital.	Rate paid on the private capital.
$6\frac{1}{2}\%$	$6\frac{1}{4}\%$	$7\frac{1}{4}\%$
$7\frac{1}{8}\%$	$6\frac{3}{4}\%$	$8\frac{1}{4}\%$
	&c., &c.	

The interests of the city would thus be protected, and the plan, if properly presented, should be attractive to private capital. The public and the private interests, instead of being antagonistic, would, in a great measure, be identical, and as the business of the company developed, each would participate in the added profits. Neither public nor private capital could receive more than $5\frac{1}{4}\%$ without an increase to the other, and until the company had earned $5\frac{1}{4}\%$, the city would be in a very much superior position to that of the private capital, while in no case could the city receive a less rate on its investment than within 1% of the maximum rate it would receive if it had furnished all the capital and taken all the profits, and then only when the company was earning enough to pay the bonds, both principal and interest, in about fifteen years. The economies of private management, it is thought, would more than compensate for this 1%, without considering the great advantage, both to the city and its credit, of having as security for the interest on its bonds, a transit system the actual cost of which was $33\frac{1}{3}\%$ greater than the amount of bonds issued by the city. Then, too, there would be the greatest incentive to economical con-

struction and management, and to the completion of the work in the shortest possible time. Every economy practised would add to the dividend capacity of the company, while every unnecessary delay would not only postpone the time when dividends on the private capital could be paid, but by increasing the cost of construction, would reduce them in amount when the time for payment finally came. Last, and perhaps most important of all, there would be a true and vital profit and loss account which is so commonly absent or lost sight of in the case of public construction.

Again, if the subways so built earned 7 $\frac{3}{4}$ % on their actual cost, the bonds issued by the city for their construction would be fully paid in less than twenty-five years; or if they earned 10 $\frac{1}{4}$ %, in about fifteen years; and the city would then own a three-fourths interest in a transit system which it would have acquired simply by a loan of its credit for a comparatively short period. The debt it had incurred would thus have been exchanged for an asset from which it might expect to derive large and constantly increasing returns.

Further, under the proposed plan, it seems probable that either at once or in the near future, a large part of such bonds as the city might have issued for subway purposes could be made exempt from the debt limit in accordance with the provisions of the recent Constitutional amendment relating to subway and dock bonds.

A comprehensive and truly effective scheme of subway construction seems to the writer too large an undertaking at the present time for either public or private capital, alone. In the case of private construction it would mean an undue proportion of the whole amount of available capital diverted to a single object. Nor is the city able, nor would it be justified, under existing conditions, in undertaking, to build at once all the new subways that are so urgently required. On the other hand, it is believed, that by a just co-operation of public and private resources in some such manner as that outlined above, the city could at once enter upon a broad general plan of subway construction, beginning with those subways that are immediately needed, and proceeding to make extensions and additions with all practicable despatch, but so shaping the original plan that all future construction should tend to develop a comprehensive and harmonious whole. In this way, it is thought, that in a comparatively short time the city could practically own and control a successful transit system that would be capable of indefinite expansion.

One word as to the Interborough offer before closing. There is no doubt that the proposition submitted by that company is attractive in many ways, at least on the surface. It means, if accepted, that something will be done, that the present situation will be relieved, and that there will be some certainty to which business interests generally, as well as the many special interests that are directly affected by new subway construction, can adjust themselves. On the other hand, the acceptance of the Interborough offer is practically a renunciation by the city of all intention on its part to secure a comprehensive city owned and controlled subway system, and the conferring of a great and indefinitely increasing monopoly upon a single private corporation.

The city is now at the parting of the ways, and the real issue is not between competition and monopoly, but rather between two kinds of monopoly, public and private.

The community, however, is not in a mood to await indefinitely. It wants immediate results and it will not scrutinize too carefully the means by which they are attained. Its present attitude is that of

preferring half a loaf to no bread. It is incumbent, therefore, on those who do not favor the Interborough proposition to have some definite and comprehensive substitute to offer, and it is for this reason, among others, that your correspondent presents the foregoing paper. Whether it contains the true solution of the question or not, it is hoped at least that it may suggest a line of thought that will lead to practical results.

I am sir, etc.,

G. P. MONTAGUE,

PRIVATE REALTY SALES. SOUTH OF 59TH STREET.

ELDRIDGE ST.—The Rinaldo estate sold 52 Eldridge st, a 3-sty building, on lot 21.1x86.8, between Canal and Hester sts. The parcel had not changed hands in over half a century.

FRONT ST.—The trustees of the Waubun Co. sold 110 Front st, a 4-sty building, on lot 21.1x83.8, about 63 feet south of Wall st. The buyer is an adjoining owner. The Waubun Co. recently sold 113 Water st, abutting.

HOWARD ST.—R. J. Casey is reported to have sold for the Jacobs estate, 5 Howard st, which with three other parcels forms the entire block front between Centre and Lafayette sts. The new building of the American Brass & Copper Co. is opposite.

STANTON ST.—Rosa Cohn sold to Michael Spinard the 3-sty building 274 Stanton st, on lot 20x75.

TOMPKINS ST.—Walter D. Starr sold for J. T. Haviland and others the vacant plot, 25x200, running through from 19 Tompkins st to 26 Mangin st.

WASHINGTON SQUARE WEST.—James Knott, owner of the 7-sty hotel known as the "Holley," at 36 Washington Square West, has added to his holdings by the purchase of 35, adjoining from Trinity Corporation. It is a 4-sty and basement dwelling on plot 27.6x128, and will be altered and used in connection with the Holley. Mr. Knott controls the Hotel Earle and the Judson in the same neighborhood.

WASHINGTON PL.—George E. Baldwin sold for Henry B. Auchincloss 66, 68 and 70 Washington pl, three 4-sty houses on plot 63x55, located 65 ft. west of Washington sq. The buyer plans to erect a garage on the site. The plot is just around the corner from the Hotel Holley, where David H. Knott has just secured an adjoining parcel on which he is to erect an addition to the hotel. On the opposite north corner, are a group of dwellings which are still used for residential purposes. The owner of record is Henry B. Auchincloss.

18TH ST.—Furey & Co. sold for Mrs. Lilly J. Mott to an investor the 3-sty and basement dwelling 329 West 18th st, on lot 21.10x92. The property has been owned by the selling family for about fifty years.

21ST ST.—Edwin F. Walton sold to Frank G. Budd 46 West 21st st, a 4-sty and basement building, on lot 25x92, for \$64,500.

Sold From the Plans.

25TH ST.—The new 12-sty store and loft building at 127 to 131 West 25th st, occupying a plot 75x98.9, has been sold by the John E. Olson Construction Co., to an investor, a client of Morris H. Hayman. The buyer gives in part payment to Mr. Olson two 6-sty flats, on plot 107x158, on the west side of Washington av, 250 feet north of 178th st. Mr. Olson acquired the site from the Kaywood Realty Co. last May and announced his intention of improving it with a tall structure. Shortly after he arranged to sell

the property from the plans to the present purchaser.

27TH ST.—Henry Brady sold for Emily Clasback the 3-sty and basement dwelling 357 West 27th st, on lot 21.3x98.9. The property had not been transferred since 1864.

29TH ST.—The Acme Mortgage Co., Aaron Coleman, president, sold to the Twenty-fifth Construction Co., of which George Felt is president, the stable property at 143 and 145 West 29th st, on plot 48x98.9, between 6th and 7th avs. The buyer will build a 12-sty loft building from plans by F. C. Zobel.

'House of Art' Increases Holdings

29TH ST.—William J. Roome & Co. sold 110 West 29th st for Harry G. Goss to Alexander Kahn. The adjoining house 108 was sold in November by the same brokers for Frank B. Scofield to Edwin G. Tweed. It is understood that the above named parties represent Reinthal & Newman of the "House of Art," the real purchasers, and together with their 106 control a plot 64x98.9. An interesting fact regarding these sales is that 108 and 110 West 29th st were sold by the late John La Farge, the artist, through the same firm in April, 1854, to Richard and William Bogardus, and the property has been in the Bogardus family for nearly sixty years. The land was purchased at that time for \$11,000 each.

31ST ST.—The Henry M. Weill Co. sold for George W. Eccles, of Flushing, L. I., to Aaron Coleman 254 West 31st st, a 4-sty building, on lot 25x100. Mr. Coleman will make extensive alterations to the property, after which it will be occupied by a restaurateur, who has leased it for a long term of years.

31ST ST.—Amelia Bingham, the actress, sold through G. A. Derschuch the 4-sty English basement house 40 East 31st st, on lot 20x98.9.

37TH ST.—J. Everett Frith purchased from the estate of Amelia M. Graham through the J. P. Whiton-Stuart Co., 37 West 37th st, a 4-sty house, on a lot 25x98.9. Mr. Frith is the owner of 35, adjoining, and now controls a plot 50x98.9. The new owner has not yet determined upon any plan for the improvement of the plot, and has leased 37, through the same brokers, to Miss Graham until May 1, 1912.

Brook Club Adds to Its Holdings.

41ST ST.—William K. Vanderbilt, Jr., Moses Taylor and Thomas B. Clarke, as trustees for the Brook Club, have bought the dwelling at 14 East 41st st, 20.10x98.2, from Frederick G. Reighley. The club, through these trustees, also holds title to the adjoining houses 10 and 12, and now controls a frontage of 62.6 feet on the south side of 41st st, directly at the rear of its present house at 7 East 40th st. Mr. Clarke said that the purchase of the 41st st properties was merely a precautionary move and that while the club house might some day be extended through the block, no such plan has yet been considered.

AV B.—John E. Olsen bought 292 to 306 Av B, two 6-sty tenements, covering the block front on the west side of the avenue, between 17th and 18th sts. Each house measures 92 feet on the avenue and 95 feet on the street.

Mr. Woolworth's Plans Growing.

BROADWAY.—F. W. Woolworth made an important addition to the site of his proposed skyscraper this week by the purchase from the Hamilton estate of the plot 46.4x141.9x irregular, containing a 6-sty building, at the northwest corner of Broadway and Barclay st. With this purchase Mr. Woolworth now owns the entire block front on Broadway from Barclay st to Park pl. The property fronts 151.7 feet on Broadway, 192.5 on Barclay st and 197.9 on Park pl. All of it will be

utilized for the erection of an office building which will rise to a height of 750 feet above the curb, or 50 feet higher than the Metropolitan tower. The work of sinking the foundations is already well under way on the Park pl side. This week's purchase was negotiated by Edward J. Hogan of the firm of John N. Golding. Herbert A. Sherman represented the Hamilton estate.

BROADWAY.—The Charles F. Noyes Co., announces an interesting sale. Some months ago they sold for the Jay Estate to F. S. Jerome and James H. Wright, 370 Broadway, a 5-sty building, on lot 25x150, running through to Cortlandt alley. The property it is said was immediately resold to T. G. Peck, the owner of 372, adjoining, giving him a plot 50x150. He is said to have paid \$135,000 for 370.

GREENWICH ST.—Ennis & Sinnott resold through John H. Dye Co., 53 Greenwich av a 4-sty building on a lot 21x73 adjoining corner of Perry st; the buyer is Nathan Glassheim, who will alter the building for business purposes.

7TH AV.—Victor Griser as administrator of Pierre Griser sold to Aaron Coleman 239 7th av, a 3-sty building, on lot 19.9x80, about 40 feet south of 24th st. Mr. Coleman paid \$35,000 for the property.

NORTH OF 59TH STREET.

66TH ST.—George C. Smith sold 16 East 66th st, a 5-sty American basement dwelling on lot 25x100. The buyer, Charles B. Squier, will occupy the house after making alterations. The property is on the south side of 66th st, about midway between 5th and Madison avs, and is diagonally opposite the Schieffelin residence at 5 East 66th st. Douglass Robinson-Charles S. Brown Co., were the brokers.

72D ST.—Gertrude B. Miller sold 330 West 72d st, a 5-sty American basement dwelling, on lot 24x102.2. The property is directly opposite the entrance to Riverside Drive and it was held at \$125,000.

73D ST.—The Operating Realty Co., 137 East 78th st, purchased through Douglas Robinson, Charles S. Brown Co., the 3-sty and basement private residence 130 East 73d st, 15x102.2. This property has been held for some time at \$30,000.

80TH ST.—Daniel Rosenbaum sold to Edward S. Beach, 175 East 80th st, a 3-sty dwelling on lot 16.8x100, for \$19,250.

81ST ST.—Millard Veit sold for the estate of August Blumenthal 167, 169, 171 and 173 West 81st st, four 5-sty apartment houses, each occupying a plot 38.6x102.2, located forty-six feet east of Amsterdam av. The buyer is Mrs. Lizzie A. Steers, who gave in part payment 2213 to 2217 7th av, southeast corner of 131st st, a 5-sty apartment house, with three stores, on plot 45x100. The Eighty-first st houses were acquired by Mr. Blumenthal in 1890. Adjoining them on the east is a row of private dwellings, and the West End synagogue, a low structure, abuts the property at the rear.

82D ST.—Snowber & Smith sold for the Mack estate 228 West 82d st, a 3-sty dwelling, on lot 16.8x102.2. The house adjoins the southeast corner of Broadway, which is owned by Henry D. Chapin.

89TH ST.—The O'Brien estate sold 320 West 89th st, a 4-sty and basement dwelling, on lot 21x100.8, near Riverside Drive. The house was owned and occupied for many years by Miles M. O'Brien, who died recently.

91ST ST.—Louis H. Lowenstein sold for the Maxlow Realty Co., 108 and 110 East 91st st, adjoining the southeast corner of Park av, two 5-sty double flats, on plot 54x100.8.

105TH ST.—The Harlem Federation and the Union Settlement were given permission on Tuesday to exchange their properties. The federation headquarters, at

238 and 240 East 105th st, adjoin the settlement chapel at 236, and for the latter the federation gives a property of equal value at 227 East 104th st. The exchange was ratified by the directors "to promote the good of both organizations."

115TH ST.—L. Levy bought from the Coe estate, 18 West 115th st, a 3-sty and basement stone front dwelling, on lot 20x100.11, near Lenox av. The property has been in the possession of the Coe family for about twenty-five years.

116TH ST.—Mandelbaum & Lewine sold 428 to 434 East 116th st, two 6-sty new law flats, on plot 70x100, to Frank Garafolou.

122D ST.—The Henry M. Weill Co. sold for Aaron Coleman to James V. Graham 269 to 273 West 122d st, three 4-sty single flats, on plot 60x98, about 70 feet east of 8th av.

123D ST.—Shaw & Co. sold for Caroline L. Burnap and Eleanor B. Staats 204 West 123d st, a 3-sty and basement dwelling, 16x55x100.11.

131ST ST.—S. Osgood Pell & Co. sold for A. Schriener the 3-sty and basement dwelling 139 West 131st st, between Lenox and 7th avs, on lot 18x99.11.

131ST ST.—Geo. R. Read & Co. and William A. Darling & Son sold for Marthe Ungrich to the Sound Realty Co., 105 West 131st st, a 3-sty high-stoop dwelling, on lot 18.9x99.11, near Lenox av.

151ST ST.—Uhlfelder & Weinberg sold the two 7-sty elevator apartment houses, 512 and 518 West 151st st, the Manchester and Marlborough, to Mene Brown for investment.

163D ST.—B. G. Burnett and Edward McVicker sold for Marie Hergesheimer, 448 West 163d st, a 5-sty new law house, on plot 40x112, near Amsterdam av, to an investor.

CENTRAL PARK WEST.—The Melrose apartments, two 7-sty elevator structures at 478 to 481 Central Park West, northwest corner of 108th st, on plot 100.11x100, have been bought by the Brown Realty Co. from the Brower estate. The Brown Realty Co. gave in exchange 215 West 148th st, a 5-sty flat, on a plot 37.5x99.11; also, 337 lots in Vreeland av, between 17th and 20th avs, Paterson, N. J.; 19 Rumsey road, a 3-sty dwelling, on a plot 50x125, in the Park Hill section of Yonkers, and also a flat house at Cliffside, on the Palisades. The transaction involved about \$450,000. Geo. M. Ehgott and the Consolidated Board of Brokers negotiated the deal. The Melrose apartments were acquired by the Brower estate in 1903 from the Barnard Realty Company.

Historic Ground Sold.

CONVENT AV.—E. H. Ludlow & Co. sold to Judson S. Todd the entire block front on the west side of Convent av, from 142d to 143d sts, 170 feet on each street, about 15 lots. This plot was the site of the 13 trees alleged to have been planted by Alexander Hamilton to commemorate the Union of the 13 original States of the Revolution. At various times during the past ten years several historical societies have petitioned the city authorities to purchase the property and erect thereon some suitable memorial. "The Grange," formerly the home of Alexander Hamilton, still stands just north of St. Luke's P. E. Church at Convent av and 141st st, and the whole tract comprising Hamilton Grange, extended from 140th to 145th st, Amsterdam to St. Nicholas av. This entire tract passed into the hands of Wm. H. De Forest, who restricted it in 1886 for 25 years to private houses exclusively, with the exception, however, of a 30-foot strip along Amsterdam av. This restriction expires in November, 1911, when the property will be improved by Mr. Todd, the buyer, with 10-sty apartment houses. The present seller, Mr.

David C. Leech, acquired the property through E. H. Ludlow & Co. in 1898.

EDGECOMBE AV.—Thomas & Son sold for August Gerleit the 3-sty and basement dwelling 209 Edgecombe av, on lot 16.8x100, near 145th st. The buyer is Henry C. Gartner, a client of W. J. Huston & Son.

EDGECOMBE AV.—Hayden & Co. sold for George A. Feld 187 Edgecombe av, a 3-sty dwelling, on lot 16.4x100. The buyer is understood to be Frederick Glasser.

MADISON AV.—Benjamin H. Davis sold 1780 Madison av, a 5-sty flat, with stores, on lot 25x90, adjoining the southwest corner of 117th st.

The "Cliff Haven" Sold.

RIVERSIDE DRIVE.—The J. J. Hearn Construction Co. sold to Dr. Samuel G. Gant the Cliff Haven, a 13-sty elevator apartment house at the southeast corner of Riverside Drive and 114th st. The plot has a frontage of 52 feet on Riverside Drive, 135.6 on 114th st, 124.8 on the southerly line and 50.11 on the easterly line. The gross rental is about \$53,000, and the property is said to have sold for \$455,000, the buyer giving in exchange the 4-sty dwelling, on lot 17x100.5, at 43 West 52d st, which was held at \$60,000. The dwelling was free and clear and the apartment house sold subject to a mortgage of \$300,000 at five per cent.

5TH AV.—Lowenfeld & Prager resold to an investor, 1370 5th av, southwest corner of 114th st, a 5-sty flat, on plot 38.6x100.11. This property together with the adjoining house at 4 West 114th st, was recently taken in exchange for the southeast corner of West End av and 84th st.

7TH AV.—Harry L. Rosen sold to P. Adolph 1831 7th av, southeast corner of 112th st, a 5-sty flat, on lot 27x100.

BRONX.

138TH ST.—Hugh D. Smlth sold 415 East 138th st, near Willis av, to a client of S. H. Frankenheim. This property has not changed hands in about twenty-five years.

FAILE ST.—The Board of Estimate at its meeting on Thursday agreed to purchase for \$9,000 the property at the southwest corner of Faile st and Seneca av, and the property on the west side of Washington av, 157 feet south of 172d st; both properties are for use of the Fire Department.

223D ST.—Thomas A. Wilson sold for Amanda Falihee the plot 200x228 on the north side of 223d st, running through to 224th st, 280 feet west of White Plains rd.

3D AV.—David Vogel resold for A. M. Meyers the plot of six lots on the west side of 3d av, about 225 feet north of 181st st, 150x128. The seller acquired the property through the same broker last month.

CYPRESS AV.—M. H. Meyers and Gilbert Robbins sold for Henry Rosenberg the plot 100x80, at the southeast corner of Cypress av and 139th st. The buyer is Martin Ungrich, who will improve the property.

CROTONA AV.—James J. Connor and James J. Crowe sold for John McGovern the 3-sty flat 2340 Crotona av, on lot 20x100, to M. Begley, who gives in part payment his cafe with a ten-year lease at 1,000 3d av.

FRANKLIN AV.—James T. Barry resold 1392 and 1394 Franklin av, two 5-sty flats, on plot 74x100.

INTERVALE AV.—Geo. R. Read & Co. and William A. Darling & Son sold for Max Marx to Martin Ungrich, for investment, 1369 Intervale av, a 5-story apartment house on plot 40x100, adjoining the southwest corner of Jenning st.

JEROME AV.—Shaw & Co. sold the plot 75x100 on the west side of Jerome av, 400 feet north of 176th st.

PLYMPTON AV.—Hayden & Co. sold

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for Frederick E. Glasser the plot, 75x100, on the west side of Plympton av, 208 feet south of Boscobel av. George A. Feld is reported to be the buyer and is said to have given the dwelling 187 Edgecombe av in exchange.

VALENTINE AV.—Shaw & Co. resold for Madeline E. Claussen 2831 Valentine av, a 3-sty 2-family frame dwelling, on lot 25x155, to a client for investment.

WEBSTER AV.—H. A. McDonough sold for Mary E. Stanton the 3-sty, 3 family house with store known as 1341 Webster av, near East 169th st, on lot 20x90, to a client for an investment.



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WE HAVE BUYERS AND LESSEES FOR ALL
PARTS OF MANHATTAN ISLAND.

LOVEJOY & HANRAHAN

TEL. 5090 CORTLANDT 160 BROADWAY

WANTED—Suburban real estate salesman, to organize suburban department for established down-town real estate firm; must be thoroughly familiar with suburban territory, especially Long Island and Westchester Co., and able to produce results. BOX 44, Record and Guide.

CONFIDENTIAL CONSULTATIONS free of charge to real estate men regarding office management or the handling of specific deals. Call or write for appointment. Ronald C. Lee, General Manager of The Realty Records Co., 11 E. 24th St. Phone 4430 Madison Sq.

WANTED—Experienced mortgage broker in established down-town office; special opportunities and co-operation for a really capable man. BOX 42, Record and Guide.

STENOGRAPHER desires position with good building concern. BOX 46, Record and Guide.

WANTED—Experienced man for leasing and one for selling. Call after 4 p. m.

WM. CRUIKSHANK'S SONS
31 LIBERTY STREET, NEW YORK

EXPERIENCED young man will purchase interest in well-established real estate concern, 42d street section preferred; full particulars to BOX 30, Record and Guide.

YOUNG real estate agent, 7 years' experience, would give exclusive time managing large building or estate; references; bond. BOX 32, Record and Guide.

I CAN SELL REAL ESTATE
and can prove it; good reasons given for changing position. H., Post Office, Box 21, Times Sq.

YOUNG MAN, 25, desires position with builders or building material firm; 5 years' experience in office and outside work; excellent references. PHILIP LEVINSON, 18 Harrison avenue, Brooklyn.

WANTED—A man with real estate experience to canvass for tenants for a high-class mid-town loft; well established firm in mid-town district; drawing account; good future. BOX 40, Record and Guide.

WANTED—Properties, sale or rent; send particulars; satisfactory results assured.

DUFF & CONGER, Madison Ave., Cor. 86th.

STENOGRAPHER — Experienced Underwood operator (Christian) desires position downtown. \$15.00. "MISS K.," 172 13th St., Brooklyn.

WALES AV.—Kurz & Uren sold for Thomas Baer the northwest corner of Wales av and 142d st, a plot 50x100.

WASHINGTON AV.—John E. Olsen bought two 6-story flats on the west side of Washington av, between 178th and 179th sts. The flats occupy a plot 107 x158, beginning at a point 250 feet north of 178th st.

LEASES.

M. & L. Hess have leased for E. Mommer, the store and basement in the building 40-2 East 19th st, to F. Albert Thomas proprietor of the Thomas Restaurant and

Cafe, who, for the past fifteen years have been located at 26 East 20th st.

H. C. SENIOR & CO. have leased for a term of years for Bolton Hall the 3-sty dwelling 109 West 63d st to Joseph Glaser; for Eugene Deweerdt the 4-sty dwelling 146 West 65th st to J. M. Gali, and for Susie Scott Hall the store at 426 West 125th st to the Walton Clothing Co.

CAMMANN, VOORHEES & FLOYD have leased for Sigmund Ashner to Crew, Levick & Co. the building 170 Front st; also the building 48 Stone st through to S1 Pearl st for Eliza Van Namee to C. A. Van Rensselaer & Co.; also the building

42 Water st for Daniel Birdsall to Taunton-New Bedford Copper Co.

CROSS & BROWN CO. has leased the entire twelfth floor in the Centurian Building, 1182-4 Broadway, for a term of years to the Chester Lace Mills, Chester, Pa., and has leased office space in this same building to the following firms and individuals: Spencer Turbine Cleaner Co., A. Epstein & Co., of Philadelphia, Benjamin & Johnes and M. Frank & Co., of Philadelphia.

FREDERIC FOX & CO. have leased for the James Livingston Const. Co. the seventh loft in the new building 161-3 West 36th st for a long term of years to Tullar Meredith Co.; for Robert S. Finney the tenth loft 149-51 West 36th st for a term of years to Every Woman's Magazine; for Ralph Wilson the fifth loft 12 East 33d st for a term of years to Fred Warne & Co.; for the Realty Holding Co. the first loft, and through Heilner & Stern the second loft in the new 12-sty basement loft building at 22-24 West 27th st. This completes the leasing of the entire building.

COLLIER'S NATIONAL WEEKLY has secured through the Duross Co. a twenty-one years' lease on the Abingdon storage warehouse, containing 60,000 square feet of space, at 421-423-425 West 13th st. The building is fireproof and each floor has a bearing capacity of 250 pounds to the square foot. The building was erected about six years ago for a warehouse and leased to W. & J. Sloane for storage of carpets. The property is owned by Catherine and Elizabeth Bagot and others. About a year ago the Duross Co. leased another property of the same size to Collier's Weekly, Nos. 424-426-428 West 13th st, on the opposite side of the street.

WILLIAM BAUMGARTEN & CO., now located at 323 5th av, leased from William C. Langdon 715 5th av, together with 2 and 4 East 56th st, forming an "L" around No. 717 5th av, and the southeast corner of these thoroughfares, also owned by Mr. Langdon. The lease, which was negotiated through Frank D. Vieller, in conjunction with William Cruikshank's Sons, is for a term of twenty-one years, with the privilege of two renewals for similar periods. The plot has a frontage of 28 feet in the avenue and 40 feet in the street, and will be improved with a modern 6-sty building. Possession will be taken as soon as the structure is completed.

DUROSS CO. have leased for James Fagan & Son, the house 19 Perry st, to John Kelly for a term of three years; to Mrs. Dausend the house 205 West 13th st, for a term of years; for Mr. Cole, two lofts at 174 6th av, to Mrs. Daniels for a term of years; the 3-sty building, 348 West 24th st, to Lena Trodoux for a term of three years; also the 3-sty building 109 West 16th st, to William W. Halahan for a term of years; the store and basement at 302 West 14th st, to the Prager Co. and 312 West 23d st, 4-sty brownstone house to Emma Crichton for a term of years; also store 152 West 14th st, to Louis Samuelson for a term of three years.

DENZER BROTHERS have leased for a term of years for the Bush Terminal Co. and Frank Seely to Schlenoff Brothers the entire 6-sty store and loft building 311 West 15th st, at an aggregate rental of \$50,000; for Schlenoff Brothers to Albert Oliver and the Clinton Fireproofing Co. the ground floor at 518-20 West 22d st; for the Land Brokerage Co. the store and basement 325 4th av, adjoining the northeast corner of 24th st, for a term of years at an aggregate rental of \$45,000; they were the brokers in the recently reported lease of the corner store in the Donald Building at 32d st and 6th av to David A. Schulte. With the exception of two small stores, this completes the renting of the entire store floor in this building by these

brokers for the Sixth Avenue Realty Co. Negotiations are now pending on the leasing of the balance of the space.

MARK RAFALSKY & COMPANY have rented for the Harwell Realty Co., the ground floor, basement, first and second floors of the 14-sty building at the northwest corner of 43d st, to the "Maison Maurice" a new corporation organized to deal in high grade millinery and ladies apparel. The quarters have been leased for a term of 21 years at a rental approximating \$1,100,000. The lessees have commissioned Herts & Tallant to prepare plans for the conversion of the premises into one of the finest shops on Fifth avenue, fashioned after a French salon. The alterations, including a private elevator from the basement to the second floor, are estimated to cost about \$50,000. The Harwell Realty Co. obtained the building on a 42-year lease last February through Mark Rafalsky & Company, from the Camolin Realty Co., which completed the structure in September and subsequently sold it to Mrs. Angie M. Booth.

CHARLES F. NOYES CO. has leased the store 154 William st, corner of Ann (size 15x50), to Moran & Scanlon for a period of years at an aggregate rental of about \$40,000; also the store and basement 25 Old Slip for H. V. Roddy, Jr., to George V. and Ferdinand Gross; for the Underwriters' Building Co. offices in the new 16-sty Hilliard Building to Lewis H. Smith; for S. F. Myers Realty Co. offices in 49 Maiden lane to Sirvius & Shulman; for Spencer Realty Co. offices in 95-7 Liberty st to the Atlas Preservative Co., and offices in the Frankel Building to Wagner Brothers & Co. and William J. Tighe; the building 196 West st, extending through to Caroline st for a term of years, at an aggregate rental of \$35,000, to the Markt & Hammacher Co. The tenants will make extensive improvements, including elevators, and occupy the premises in conjunction with their present building at 193-4-5 West st.

M. & L. HESS have leased for J. W. Riglander and another the most easterly store and basement situated on the 11th st side of the building located at the northeast corner of 11th st and University pl to Levy & Garfunkel; for the estate of Joseph Larocque, through A. H. Matthews, agent, the upper part of the building at 10 Chatham sq to Chas. L. Fox; for Wm. H. Whiting, as agent, the seventh loft at 313 Lafayette st to Morris Mickola; for the Manhattan Office Bldg Co., through Webster B. Mabie, as agent, the fifth loft at 59 4th av to the Binger Co.; for David Guth the second loft at 21 West 17th st to A. Altman & Co.; for the Pacific Realty Co. the second and third lofts at 12-14 West 32d st to H. Leonard Simmons Co. and Swing Bros., respectively; and for the Realty Holding Co. the store and basement in the new building 5-7-9 West 37th st to F. Schumacher & Co., dealers in upholsteries and decorative fabrics, for a term of 15 years, at a rental aggregating \$200,000.

SUBURBAN.

GLADSTONE, N. J.—F. W. Jones, Jr., sold to Joseph Larocque, Jr., of the law firm of Choate & Larocque, 40 Wall st, the property known as the Zachariah Smith farm, consisting of about 140 acres, as well as the "Rush" Smith farm consisting of 130 acres at Gladstone, N. J. This property lies adjacent to the farm recently sold to Mr. Frederic Bull, of Edward Sweet & Co., by the same broker.

THE TITLE GUARANTEE & TRUST CO. loaned to Miltner Brothers, \$60,000, on the two 5-sty brick and limestone apartment houses on plots 50x168 feet, each, in course of construction on the east side of Marion av, north of 194th st.

POINTS OF LAW.

Legal Opinions on Matters Relating to Real Estate.

A FIRE INSURANCE QUESTION.
Editor of Record and Guide:

I find in talking with a client of mine that some misapprehension has been caused by an answer which you recently gave to a question about the rights of a first and second mortgagee, where the first mortgagee alone had insurance on the property destroyed by fire.

I think your answer was perfectly correct, but I find that in reading it people do not understand the facts stated in the questions. I venture, therefore, to call your attention to one or two propositions.

Under any contract its benefits are confined to the parties to the contract; this is true of any insurance contract. An owner of real estate and each mortgagee, however many there may be, has each a separate interest in the property and each can insure his interest irrespective of the others.

The usual method, of course, is for the owner to take out a policy in his own name and make loss, if any, payable to the mortgagee, and have the New York standard mortgagee clause attached. Under such a contract the owner and the mortgagee are both parties to the contract and upon payment to the mortgagee, provided the owner has done nothing to render the policy void, the mortgage is reduced by the amount of the payment and the company is not entitled to subrogation.

The reason why the company was subrogated in the case stated in your former issue was that the owner was not insured. The company made a contract with the mortgagee, and the owner, not being a party to it, of course, could have no benefit under it. When the mortgagee procures the insurance on his own interest, then when the loss is paid to him, he is bound to assign the mortgage to the insurance company. The insurance company practically buys the mortgage and this, of course, it has a right to do.

The second mortgagee mentioned in the question submitted to you could have no claim against anybody except under his mortgage, for he has no contract of insurance with anybody. These principles are not new, but there are numberless cases in the Court of Appeals to this effect.

See Grosvenor vs. Atlantic Fire Ins. Co., 17 N. Y., 391 Hastings vs. Westchester Fire Ins. Co., 73 N. Y., 141; Eddy vs. London Assurance Co., 143 N. Y., 311.

Remarks.—The above is of interest in connection with a query of recent date on the standing of a second mortgagee with respect to fire insurance to which he is not a party. The original query, not full enough for more than a general answer, is now made clear; and with the above remarks added to our former answer, it is made of general and valuable interest.—Ed. (See Record and Guide of December 24, 1910.)

THE WOODLAWN HEIGHTS TAXPAYERS' Association has planned a big mass meeting on the subway question to be held to-night, at 8 p. m., at the new Hopewell Masonic Temple, at 425 East 240th st, 1½ blocks west of junction of Webster and McLean aves., at which Hon. John Purroy Mitchel, Pres. Bd. of Aldermen; Hon. Wm. A. Prendergast, Controller, and Hon. John E. Eustis, Bronx Member of Public Service Commission, will make addresses. The Temple holds about 750, and it is expected to have it packed with an earnest and enthusiastic lot of local residents who are seeking light in subway matters.

THE TAX LAW OF NEW YORK CRITICISED.

Its Purposes and Enforcement—Personal Property Tax Obsolete —Methods For Assessing Real Estate One Hundred Years Old

Secretary A. C. Pleydell, of the New York Tax Reform Association, in an address delivered at the State conference on taxation at Utica, N. Y., in a thorough discussion of the New York State tax law called attention to its many defects. He said:

The purpose of this conference is to consider the laws governing taxation and the methods of assessing persons and property in the State of New York.

Taxes should be levied and collected by exact and enforceable statutes. Taxation is the enforced payment by individuals to the public funds to meet the expenses of government which are for the common benefit. The law whereby the individual is thus deprived of part of his property should be so plain that he can understand both its language and the method of its workings.

Tax laws should be simple and effective. They should be simple, so that each person who pays a tax bill can know whether his share of the tax has been calculated fairly and accurately. They should be effective, so that every class of persons, property or business made liable to taxation, shall pay all the law requires without evasion or partiality.

The laws of the State of New York for the taxation and assessment of property are contained chiefly in the chapter of the consolidated laws of 1909 known as the Tax Law, and it is with the provisions of this chapter that we are now concerned. The Education law affects somewhat the collection of taxes, but, in the main, refers back to the Tax Law for authority and procedure. There are a few minor tax provisions in the Insurance law and the Highway law. While the Liquor law provides considerable revenue, its purpose is largely regulative and it does not come within the scope of our consideration.

The present tax law is derived chiefly from the old statutes providing for what is known as the general property tax, a system which New York has had since colonial days. This tax is based upon the theory of assessing every taxable person for the estimated value in money of all his property, regardless of its character, and taxing him according to this assessment at a rate which, applied to the total of assessments, is expected to produce sufficient revenue for the public needs.

It was not long, however, before this system was modified. The attempt to assess the individual in accordance with his total possessions was confined to those of his belongings other than real estate, and these were classed as "personal property"; real estate being assessed separately.

In the last fifty years our general property tax has been modified further: (1) by the entire exemption of certain classes of property; (2) by the substitution of special taxes on corporations or on privileges, and a consequent exemption of some kinds of personal property; (3) by the enactment of special taxes upon privileges or property without involving any exemption.

Among these special taxes are the state tax upon corporations, the premium taxes on insurance companies, the gross earnings taxes on railroads and other public service corporations, the inheritance tax, the tax on the shares of banks and trust companies, the mortgage recording tax, the stock transfer tax, and the special franchise tax.

These various forms of special taxes yield, in the City of New York, more than

ten millions of dollars a year from property formerly taxed as personalty, and another twelve or fifteen millions from values formerly untaxed. About one-half of this goes to the State.

Although the addition of these various special taxes has changed the entire character of the tax system of the state, there has been no substantial change in the old forms of local assessment of real and personal property.

So far as it relates to the taxation of personal property, the general property tax system has utterly broken down in this state as elsewhere. Substitute after substitute has been enacted whereby personal property formerly taxed under the general property tax system has been placed in special classes, taxed at special rates, assessed by special methods, and exempted from the operation of the ordinary personal assessment. And yet the remnant of the old personal property tax still remains, admittedly ineffective, annoying, and unjust.

The real estate tax has offered difficulties of another kind. It can be collected with a fair degree of certainty and it is chiefly in the assessment that the trouble exists.

Real estate is still assessed, except in a few cities, by substantially the same methods employed 100 years ago, when every property owner in the district knew with fair accuracy the size and value of the real estate holdings of every other owner, and when there were comparatively few holdings of property by persons who did not live in the district. Under these conditions, an assessment by any resident picked out from time to time for the purpose, was and had to be satisfactory to the rest of the inhabitants or they protested quickly. These conditions have changed. In the cities and in the suburban districts much real estate is owned by persons who do not live there. Even in the rural districts there is an increasing tendency for investors to buy property at a distance from where they reside. It is no longer easy for the assessor or the residents of the district to know the boundaries of the various ownerships of property or their values.

Yet, in most of the State, the assessment roll is made up alphabetically, which precludes a proper comparison of areas and values, and the law requires a separate roll for non-resident property, which frequently results in the loss of taxes to the district. The provision which requires that property which overlaps two districts shall be assessed in the one where the residence is located, complicates assessment work, and is also unjust when the district which contains by far the largest part of the property receives no share of the tax.

Another difficulty that has been of gradual growth is the overlapping of assessing and collecting jurisdictions, resulting from the creation of new forms of districts for tax purposes, such as school districts, highway districts, lighting districts, and from retaining villages as parts of towns. The growth of public service corporations doing business in several towns or counties has increased this evil.

The individual taxpayer frequently pays several tax bills for the same property based on assessments made by different officials at different times, and is thus put to needless trouble and expense. The corporation finds itself called upon to pay seventeen varieties of taxes and hundreds of separate bills.

Some of the special taxes imposed by the state are likewise defective in their

methods of valuation and collection. The state tax on business corporations is needlessly complicated and even a diagram will scarcely help the ordinary business man to understand its provisions and rates. Millions of dollars annually are received through this law and yet there is no way by which either the taxpayer or the public can test the accuracy of the assessments.

The special franchise law requires an assessment by the State Board at full valuation, which the courts hold must be equalized to the ratio used in each locality, and yet this can only be done either by litigation or by settlements, both of which are undesirable.

New York is not going backward in its tax system, but it is not keeping pace with the rapid development of industry and commerce. This state now has nearly three-quarters of its population in cities of over 5,000 people, yet it still retains many of the tax methods of primitive communities.

There is, however, a bright side to the picture that also should be mentioned.

It is not so long ago that the only complaint in regard to taxation was as to the amount. People are beginning to see that taxation should conform to correct principles.

In every successful business the sources and certainty of income demand consideration as well as the expense account. This rule applies also to public business. The method by which taxes are raised is often more important than the amount. A small tax will sometimes fall so heavily upon a particular industry exposed to competition as to destroy it or drive it out of the taxing district; while another district may raise a larger amount of taxes without bearing appreciably upon production or trade.

With the increasing demand for the extension of government services, and with the growing needs of cities in particular, there is certain to be in the next few years an insistent demand for more revenue. It is important to guard against new taxes that would hamper the commerce and industry of the state.

Proper economy in the administration of public affairs is desirable, but increase in expenses is not of itself evidence of extravagance. An increase in the density of population causes a still greater necessity for public services, and it causes also an increase in taxable values. Expenditures wisely made, will increase taxable values, and taxes wisely laid will fall in proportion to the benefit conferred.

The tax system of the State of New York is better than that of most states, but its assessment methods are among the worst, and taxpayers are put to needless trouble and expense.

Accurate assessment is second in importance only to the system of taxation. Wasteful expenditures deprive the entire community of benefits that might otherwise be enjoyed; harmful taxes that are impartially enforced fall with equal weight upon all in the class affected; but unjust assessment takes from individuals more than their proper share, without arousing the general protests that follow extravagance or excessive tax rates.

To the individual citizen good assessment methods may be far more important than improvements in the tax system, however desirable these improvements may be for the community. If a bad tax is enforced thoroughly and impartially, all whom it affects will urge its repeal, but a tax unequally enforced affects chiefly the few victims who can do little to remedy the injustice, even when

they realize it, which they frequently do not.

There may be honest differences of opinion as to the classes of property which should be taxed or exempted, and as to the rates. But whatever property is subject to taxation should be assessed without possibility of favoritism, and taxes should be collected cheaply, certainty, and with the least possible annoyance or expense.

The New York Tax Reform Association has been engaged for twenty years in the effort to secure improvement in tax laws and assessment methods. Much of this time necessarily has been devoted to laying the foundation by educational work designed to bring forcibly to public attention the gravity of these problems. We have aimed to cooperate with legislators and public officials, and to be helpful rather than obstructive, though at times the danger of legislation which we believed would be harmful to the state, has compelled an opposition which has always been open and candid.

In the mass of legislation that comes before the representatives assembled at Albany, it is not easy to secure consideration for these subjects. Taxation is a question not generally understood and largely, for that reason, considered to be dry and uninteresting.

Public attention during the past four years has been directed so much to other matters that the tax law has not received due consideration, but there are signs of a change.

The cordial appreciation that has been expressed by the press and by others of the proposal to hold this conference, and the appointment of delegates from all parts of the state, is an indication that people have come to realize that these matters must receive consideration.

It has been a pleasure to undertake the work of arranging the details of this conference, so that representatives of all sections and of all interests and opinions could meet on a common ground and take counsel. From such agreement as we arrive at here we may look for progress.

THAT ELUSIVE UNEARNED INCREMENT.

How Vancouver Gets Revenue—Neither Personal Property nor Real Estate Improvements Taxed.

VANCOUVER, B. C., with a population of about 80,000, is distinguished as being the only city of metropolitan size in the world where a definite and so far successful attempt has been made to obtain adequate local public revenue without taxing either personal property of individuals or real estate improvements. This result has been arrived at gradually, real estate improvements having been at first exempted to 50 per cent. of their value, later to the extent of 75 per cent., and finally in 1910 exempted altogether.

The city government for 1910 was elected pledged to continue the experiment, and apparently the large majority of citizens are well content to have the tax system as it is. Statistics covering population, amount of annual building permits, character of buildings being erected, and growth of land values, all point to phenomenal results as accompanying this interesting municipal experiment, and the mayor's office is being constantly appealed to by correspondents from all countries as to how the thing which is being done works out in detail.

Vancouver owns its own waterworks and gets some revenue from street railways and license taxes on business places, but the bulk of its revenue comes from a tax of \$2 per \$100 on the value of land, considered as bare and unimproved, and

all other sources of revenue could be dispensed with without adding much to the tax rate. Expert valuers are employed to assist city officials. Land values as assessed for 1910 approached closely the average of one thousand dollars per capita of the population.

It is much to be desired that the Vancouver experiment be closely watched by city and town authorities in the United States, so that the results arrived at may be well understood. To be able to exempt buildings and all goods and materials and stocks of merchandise from taxation must have a tendency to reduce house and factory rents and to keep down the general cost of living. Placing almost the entire burden of the cost of government on land values only has in Vancouver certainly not depreciated these values, but has been accompanied by a steady growth in values which must have been very satisfactory to owners.

Students of taxation will note that if the Vancouver experiment was intended to enable the community treasury to get a greater share in the "unearned increment" than would otherwise have been the case, the attempt has been an utter failure. The Vancouver indications are that the "unearned increment" is a very elusive thing, indeed. The fact is land values are not like the values of products of labor. They have the peculiar quality of being capable of a sort of ilimitable expansion. No one can set a limit on the possible value of a city lot. To exempt buildings and personalty from taxation is to increase the desirability of locations, and an advance in land values is assured. A little thought will show that it is so with many other improvements which might be made. The old Hindu saying, "White parasols and elephants mad with pride are the fruits of a grant of land," is true enough in modern times and places, especially when urban and suburban improvements in governmental and quasi-governmental services and facilities are wonderfully extended.

Maybe our Canadian friends will go further with their experiment, and will appropriate so much money for current expenses and for improvements and extensions in municipal service that a higher tax rate will be necessary. It will surely be interesting to note what will then happen. The tendency of a higher rate will be to reduce the selling value of lands, but the tendency of fuller expenditures for municipal facilities and services, if value is received for money expended, will be to increase the sum of advantages attaching to locations in the city. Theoretically, an annual tax of 5 per cent. on land values would bring into a public treasury about one-half the annual use value, and reduce the selling value to one-half of the value the land would have if not taxed at all, but what the actual result would be is by no means easy to determine.

The single taxer's dream is that all public revenues, local, state and national, shall be drawn from the one tax on land value, and that in order to do this about 90 per cent. of the annual use value of land will need to be taken, necessitating an annual tax of from 50 to 100 per cent. of the capital or selling value! How little the average man knows of the possibilities of this method of taxation may be inferred from the astonishment that one feels at the mere thought of such a tax as 100 per cent. a year. Yet the calculation is one of simple arithmetic, the only disturbing factor being that population will increase and the use value of urban and suburban lands will tend to rise in spite of tax requisitions.

To explain. If it be considered that the annual use value of a plot of land is stationary, the effect of taxation upon its selling value will be substantially the

same as a tax on the selling value of an annuity. A perpetual annuity of \$100, if interest be figured at 5 per cent., is worth about \$2,000, and a plot of land the annual use value of which is \$100, would also be worth about \$2,000 if not taxed at all. If the annuity were taxed \$50 its selling value would drop to \$1,000, and \$50 is 5 per cent. of \$1,000, so that a 5 per cent. tax would be the necessary rate of tax on selling value. The same thing works out in the case of land value. Again, if \$90 of an annuity of \$100 were to be taken by taxation, the net selling value would be but \$200, and it would take a tax of 45 per cent. of selling value to produce the tax. Again, if \$95 or thereabouts out of \$100 annuity or annual use value of land were taken by taxation, the selling value of the net income could not be more than just about one year's taxes, a tax rate of 100 per cent. on selling value being necessary to bring in the amount of tax!

Thus the chase after the elusive "unearned increment" seems to involve not only the sole resort to the tax on land values and the careful assessment of lands at their full capitalized value, but also the increase of the tax rate to a height altogether out of ordinary comprehension.

A rate of 2 per cent. on full capitalized value of land in a perfectly stationary community would apparently absorb about 28-100ths of the "unearned increment," but in a place where things move rapidly a tax at this rate is not burdensome, not enough to discourage speculative purchase and holding or sale, and not sufficient to justify any claim that the "unearned increment" has been captured and made to stand and deliver.

GEORGE WHITE.

159 West 24th st, New York, Jan. 12, 1911.

Herman A. Metz Suggested for the Public Service Commission.

At the last meeting of the United Real Estate Owners' Association of the City of New York, a federation consisting of delegates representing seven distinct local real estate bodies in our city, comprising in its membership many thousands of taxpayers, a resolution was passed to urge upon Governor Dix the appointment of Hon. Herman A. Metz, former Comptroller of the City of New York, as a member of the Public Service Commission for the First District. At this meeting the gentlemen whose names are given below were appointed a committee to further the candidacy of Mr. Metz. The resolution addressed to the Governor reads:

"It is hardly necessary to speak of the important work of the Public Service Commission in the near future; and of the need to add to its membership at this time a man who is thoroughly conversant with the many problems which confront it.

"We believe that Mr. Metz has peculiar qualifications for this office, because of his wide experience in public affairs, and his thorough knowledge of municipal needs. We know him to be a man of integrity and signal ability, as demonstrated by his performance of public duties in the past.

"We firmly believe that his appointment will reflect great credit upon your administration."

The petition is signed by Messrs. Ira J. Ettinger, Chairman; Adolph Bloch, Thomas Krekeler, Dr. Henry W. Berg, Dr. Abraham Korn, as members of the committee.

M. JUST has been appointed the renting agent for the 300 apartments and 28 stores which are now being completed by the Hensle Realty & Construction Co. & Realty Operating Co. at 207th st and 10th av.

NEWS CULLED FROM THE WEEK'S DOINGS

ASSESSMENT IN RECORD TIME.

Assessment for Broadway Improvement Confirmed in Ninety Days—New Mark Set.

An improvement, the assessment for which was confirmed in record time, has just been made public by the Board of Assessors. It is in connection with the paving of that part of Broadway from Spuyten Duyvil to the City Line. The improvement also includes the regulating and grading of this portion of Broadway.

The assessment list was forwarded by the Comptroller's office on Oct. 24, 1910, it was advertised on Nov. 11 and confirmed on Dec. 23, of the same year. Thus, the process through which the improvement went covered a period of about ninety days.

When it is considered that the expenditure involved aggregated the sum of \$231,278.20, some idea may be gained of the amount that was saved to the city. Joseph P. Hennessy, president of the Board of Assessors says that the saving is about four per cent. of the sum which was expended for the improvement.

It is understood that the policy of the Board of Assessors will in the future look toward the speedy confirmation of all assessments. The work of the Board is rich in detail, and notwithstanding this fact the clerical force is not very large. As a matter of fact there has been a reduction in the staff of the Board, while the appropriation which the Board gets is not more than \$40,000. Mr. Hennessy in referring to the dispatch which marked the Broadway improvement said to a reporter of the Record and Guide:

"I don't think that any improvement was carried through in so brief a period in the history of the Board. My object during the past year has been to eliminate as much red tape and unnecessary detail as possible. We are trying to have the assessments confirmed in the shortest time in order that the taxpayers may be afforded a saving. I hope that we will be able to do this all the time, and in fact there is no reason why we should not, although the staff we have here is extremely small and the work is very heavy."

Mr. Hennessy has just completed his annual report which has been forwarded to the Mayor. It contains a detailed account of the work of the Board and also many suggestions and recommendations.

WILLIAM A. COKELEY, right of way agent of the New York, Westchester & Boston Railway Co. was elected Chairman of the Local Board, District 26, Borough of the Bronx, on Friday, Jan. 13. Mr. Cokeley recently resigned the presidency of the Taxpayers' Alliance of the Borough of the Bronx.

WINFRED M. STERN, formerly of Cahn, Stern & Cahn has associated himself with David Mintz at 391 East 149th st., under the firm style of Mintz & Stern, and will continue in the real estate brokerage and mortgage business at the above address.

FREDERICK JOHNSON is the purchaser of the plot 102.2x55 at the northwest corner of Park av and 76th st, the sale of which by Senator W. A. Clark was reported last week. The buyers own the opposite southwest corner of these thoroughfares, where they are erecting a costly apartment house. They acquired the Clark plot so as to control the improvement of that corner.

Reductions Should Be Granted.

Editor Record and Guide:

During December, 1910, 68 parcels of real estate, below 100th st, in Manhattan, were sold at auction, of which 28 realized less than the 1910 assessed valuations. Many private sales have also been made at less than the 1910 assessments, but the assessed values for 1911 show a general increase, with the exception of a few unfavored districts. If the assessors recognize the present market value of property, they should grant many reductions.

Theoretically the city is worth \$850,000,000 more than last year; actually, the enforcement of this theory detracts from the real value, for this commodity is now less marketable. The unearned increment no longer repays for the hard-earned income.

Yours very truly,

William Floyd.

CHURCH E. GATES & CO. lumber dealers recently took title to a plot of land 527,332 square feet in area; it is in the Hunts Point section and is bounded by the Eastern Boulevard, Tiffany st and the East River; Frank E. Barnard of 75 Central Park West, made them a loan of \$200,000.

THE NORTH SIDE BOARD OF TRADE will hold its annual dinner at Ebling's Casino, 156th st & St. Ann's av, on March 9, 1911. The committee in charge of the affair is exerting a special effort to make it a success.

BRONX ZOOLOGICAL SOCIETY have been beautifying the Zoological Gardens for the past 10 years, they have added to the beauties of the Park by reconstructing the old dam that stops up the water of the Bronx Lake in the Park.

MORRIS HEIGHTS taxpayers have begun an agitation for a bridge over the Harlem River from a point near the New York and Putnam Station to Dyckman st in Manhattan. The Local Board of the 35th District will soon be asked to sanction the project, for which the Department of Bridges has prepared plans.

On the Manhattan side, the bridge will pass over the speedway and descend on a curve to Dyckman st, and is to be about midway between Washington Bridge and the Fordham Heights Bridge at 207th st. The cost of the improvement is estimated at \$1,200,000.

THE BRONX CIVIC LEAGUE has passed a resolution endorsing Commissioner John E. Eustis of the Public Service Commission. The resolutions are as follows:

Resolved, That the Civic League of the Bronx most heartily endorses the position that Hon. John E. Eustis, of the Public Service Commission, has taken in the matter of urging the proposed rapid transit lines for the Bronx, and is entitled to the support of every citizen of the Borough upon the firm stand he has taken in the matter and upon the fair and just treatment he has accorded to everyone who has appealed to him.

LEON S. ALTMAYER and W. E. & W. I. Brown, Inc., have placed for The Schorn & Shadt Construction Co., a first mortgage of \$27,500, at 5% for a long term of years on the 5-sty apartment house recently completed on the west side of Crotona Park north, 54 feet south of 175th st, on a lot 40x84x96.

HENRY L. BRIDGES, who has been in charge of the bureau of information established by the Bronx Borough President for the benefit of taxpayers, has received a 30-day leave of absence which he will spend at Hot Springs, Arkansas, for the benefit of his health.

BUSINESS IN COUNTY CLERK'S OFFICE INCREASES.

The report which County Clerk William F. Schneider has filed with the Comptroller, shows a large increase in business in his office over the previous year. Receipts for 1910 were \$164,000, as against \$123,000 for 1909, or a total increase of \$41,000 over 1909.

The Naturalization Bureau business increased from \$8,400 in 1909 to \$32,001 in 1910, and the Certificate Desk increased from \$18,001 in 1909 to \$30,242 in 1910; these two departments together show an increase of over \$36,000.

Some idea can be gathered of the vast amount of work turned out in the County Clerk's office, which is also the office of the Clerk of the Supreme Court of this Judicial District, by the following figures: Over 32,000 actions are instituted yearly in the Supreme Court of this County, comprising the Boroughs of Manhattan and The Bronx. On the average there are about six papers to each law and equity action, making a total of nearly two hundred thousand papers to be handled yearly in the law-and-equity departments alone.

In the Docket Room, where money judgments are filed, the papers filed totaled 58,000. The entries of transcripts and other papers filed totaled 227,000. The papers issued, such as transcripts, executions, etc., numbered 26,000. The number of clerks employed handling the work of this room is eleven.

This large increase in business has been done without any additional expense to the city. In fact, the appropriation for the County Clerk's Office for 1911 is \$1,000 less than for 1910. The office shows a profit to the city for 1910 of \$22,000.

During 1910 there were 32,359 Transcripts and Judgment Rolls filed; 9,181 Lis Pendens and Foreclosure Suits; 2,976 Mechanics Liens; 312 Assignments of Money due on Contracts; 752 Building Loan Contracts; 327 Ship liens, showing a total of 58,056 papers filed in Room 9; there were 40,759 entries in the judgments dockets, 55,105 entries in the lis pendens dockets, 4,245 entries in the Mechanics' lien dockets, 341 entries of assignments of money due on contract, 813 entries in building loans, 332 entries in the ship lien docket, 13,414 entries in judgment dockets of returned executions, 40,759 entries in the Vowel (Judgment) Index; 55,105 entries in Vowel (Lis Pendens) Index, 3,930 entries in Property Index, 12,149 entries in various dockets of miscellaneous papers, making a total number of 226,952 entries in the various dockets and indices. There were 11,117 executions issued, 3,942 certificates issued and 10,432 transcripts.

Dyckman Apartments Completed.

The Chas. Hensle Realty Co, of 3210 Broadway have just completed six 6-sty elevator apartment houses, covering the block front on Emerson st, the south side, between Post and Sherman avs in the Dyckman section of Manhattan. The buildings have 310 ft frontage, and a depth of 100 ft on each avenue, with sixteen stores and 160 apartments in the six houses of 2, 3, 4, 5 and 6 rooms. Three will be known as "Hazel Court" and the other three will be known as "Hazelwood Court." The company has also completed two five story apartments, one 50x115 and one 50x135, known as the Emerson Apartment on the west side of 10th av, south of the 207th st Subway station. Out of 60 apartments and 4 stores the company has rented 31 apartments and 3 stores.

MUNICIPAL ASSESSMENT FORECAST

A Complete Record of as yet Unimposed Taxes Published for the Protection of Purchasers and Owners of Real Estate Not Acquainted With All Contingent Conditions

☛ This department contains a digest of all petitions, proposed improvements, condemnation proceedings, assessments, etc., being contemplated by city officials.

☛ Notices under this heading require immediate attention of owners and study by prospective purchasers. Any improvement means spending money, to cover which, assessments are entered standing as a lien against the property affected until paid.

"A FRAUD is in effect perpetrated upon the innocent purchasers of real estate who, seeing the improvements actually constructed and not being familiar with the facts, buy property at enhanced value caused by the improvements, but find later that they are called upon to pay for these very improvements through the imposition of local assessments."
(From a report by the Commissioners of Accounts of the City of New York)

HEARINGS FOR THE COMING WEEK.

BUREAU OF STREET OPENINGS,
90 WEST BROADWAY.
MONDAY, JANUARY 23.
TAYLOR ST (assessment), from East River to Westchester av, 3 p. m.
UNNAMED ST, from Underhill av to Aqueduct av, 11 a. m.
GLEBE AV (assessment), from Westchester av to Overing av, 10 a. m.
EAST 180TH ST (assessment), from Bronx River to West Farms rd, 10 a. m.
EAST 161ST ST, from Brook av to 3d av, 3 p. m.
WILLIS AV BRIDGE, from 125th st to 134th st, 10.30 a. m.
UNNAMED ST (assessment), from Amsterdam av to Audubon av, 2.30 p. m.
BRONX BOULEVARD, from Old Boston Post rd to East 242d st, 2.30 p. m.
WESTCHESTER AV, from Bronx River to Main st, 10 a. m.
EAST 211TH ST, from Woodlawn av to Perry av, 10 a. m.
WALTON AV (closing) from East 167th st to Tremont av, 10.30 a. m.

TUESDAY, JANUARY 24.

UNNAMED ST (assessment), from Undercliff av to Aqueduct av, 11 a. m.
CRUGER AV, from Williamsbridge rd to South Oak Drive, 10 a. m.
THROG'S NECK BOULEVARD, from Eastern Boulevard to Shore Drive, 3 p. m.
CASTLE HILL AV, from West Farms rd to Public pl, 11 a. m.
ZEREGA AV, from Castle Hill av, near Hart's st to Castle Hill av, near West Farms rd, 1 p. m.
WEST 176TH ST, from St. Nicholas av to Broadway, 11 a. m.
WEST 176TH ST (assessment), from St. Nicholas av to Broadway, 11.30 a. m.

WEDNESDAY, JANUARY 25.

WEST 235TH ST, from Spuyten Duyvil Parkway to Riverdale av, 3 p. m.
WHITE PLAINS RD, from West Farms rd to East River, 10.30 a. m.
BUENA VISTA AV, from Haven av to West 176th st, 4 p. m.
SEAMAN AV, from Academy st to Dyckman st, 2 p. m.

THURSDAY, JANUARY 26.

MAGENTA ST, from White Plains rd to Colden av, 10.30 a. m.
HAVEN AV, from West 170th st to Fort Washington av, 2 p. m.
EAST 177TH ST, from Tremont av to Morris Park av, 1.30 p. m.
HAVEN AV (assessment), from West 170th st to Fort Washington av, 2.30 p. m.

FRIDAY, JANUARY 27.

GRAND BOULEVARD, from East 158th st, to East 164th st, 3 p. m.

BY PUBLIC SERVICE COMMISSION,
TRIBUNE BUILDING.
MONDAY, JANUARY 23.

CITY OF NEW YORK AND JOHN B. McDONALD.—"Arbitration of determination of Geo. S. Rice, Chief Engineer," 11 a. m.

INTERBOROUGH RAPID TRANSIT CO.—"Block Signal system, subway local tracks." Chairman Willcox, 2 p. m.

CONEY ISLAND & BROOKLYN R. R. CO.—"Application for approval of \$109,740 bond issue." Commissioner Bassett, 2.30 p. m.

TUESDAY, JANUARY 24.

KINGS COUNTY LIGHTING CO.—"Rate for Gas." Commissioner Bassett, 2.30 p. m.

KINGS COUNTY LIGHTING CO.—"Application for approval of sliding scale for rates of gas." Commissioner Bassett, 2.30 p. m.

QUEENS BOROUGH GAS & ELECTRIC CO.—"Informal hearing as to rate for gas." Commissioner Maltbie, 2.30 p. m.

QUEENS BOROUGH GAS & ELECTRIC CO.—"Informal hearing as to rate for electricity." Commissioner Maltbie, 2.30 p. m.

WEDNESDAY, JANUARY 25.

METROPOLITAN STREET RAILWAY CO.—"Service on Broadway, 7th av, Broadway-Columbus and Broadway-Amsterdam lines." Commissioner Maltbie, 2.30 p. m.

FORTY-SECOND STREET, MANHATTANVILLE & ST. NICHOLAS AVE. RY. CO.—"Application for the approval of change of motive power on 110th street line." Commissioner Maltbie, 3.15 p. m.

KINGS COUNTY ELECTRIC LIGHT & POWER CO.—"Application for approval of convertible debenture bonds for \$5,000,000." Commissioner Maltbie, 4 p. m.

COMMISSIONERS OF ESTIMATE AND APPRAISAL IN CONDEMNATION PROCEEDINGS, 258 BROADWAY.

MONDAY, JANUARY 23.

15TH TO 18TH ST, 2.30 p. m.

TUESDAY, JANUARY 24.

LOOP 1, Centre and Walker sts, 2 p. m.

BROOKLYN BRIDGE Arches, 11 a. m.

WEDNESDAY, JANUARY 25.

15TH TO 18TH STS, 2.30 p. m.

THURSDAY, JANUARY 26.

18TH TO 23D STS, 10.30 a. m.

LOOP 1, Centre and Walker sts, 2 p. m.

FRIDAY, JANUARY 27.

15TH TO 18TH STS, 2.30 p. m.

Proposed Assessments.

The following proposed assessments have been completed and are lodged in the office of the Board of Assessors for examination by all persons interested.

The area of assessment of the improvements extends to half the block at the intersecting streets.

All persons whose interests are affected by the proposed assessments and who are opposed to the same, are requested to present their objections, in writing, to the Secretary of the Board of Assessors, 320 Broadway, on or before February 14, at 11 a. m., at which time and place the objections will be heard and testimony received in reference thereto.

171ST ST.—Paving and curbing between Ft. Washington av and Broadway.

215TH ST.—Paving and curbing from Broadway to a point 450 ft east of 9th av.

161ST ST.—Paving and curbing between Prospect and Union avs.

ASSESSMENTS.

DUE AND PAYABLE.

The Comptroller gives notice to all persons affected by the following assessments, which were confirmed, that the same are now due and payable. Unless paid on or before date mentioned interest will be charged at the rate of 7 per centum per annum from the date when such assessments become liens to the date of payment:

COLLEGE AV.—Paving, from One Hundred and Sixty-fifth to One Hundred and Sixty-sixth st. Area of assessment: Both sides of College av from One Hundred and Sixty-fifth to One Hundred and Sixty-sixth st, and to the extent of half the block at the intersecting streets. March 18.

BECK ST.—Paving, from Longwood av to Intervale av. Area of assessment: Both sides of Beck st from Longwood av to Intervale av, and to the extent of half the block at the intersecting streets. March 18.

159TH ST.—Paving, from Brook av to St. Ann's av. Area of assessment: Both sides of One Hundred and Fifty-ninth st from Brook av to St. Ann's av, and to the extent of half the block at the intersecting streets. March 18.

170TH ST.—Paving, from Wilkins av to Charlotte st. Area of assessment: Both sides of One Hundred and Seventieth st from Wilkins av to Charlotte st at the intersecting streets. March 18.

176TH ST.—Paving, from Arthur av to the Southern Boulevard. Area of assessment: Both sides of East One Hundred and Seventy-sixth st, from Arthur av to Southern Boulevard, and to the extent of half the block at the intersecting streets. March 18.

NAGLE AV.—Receiving basins on Nagle av, both sides, about 270 ft north of Dyckman st, and on the southeast corner of Hillside av. Area of assessment: East side of Nagle av and west side of Hillside av, from Elwood st to Hillside av, and both sides of Nagle av from Dyckman st to Academy st. March 18.

177TH ST.—Paving, from St. Nicholas to Fort Washington av. Area of assessment: Both sides of One Hundred and Seventy-seventh st from St. Nicholas to Fort Washington av, and to the extent of half the block at the intersecting and terminating avs. March 18.

213TH ST.—Paving, from Tenth av to Broadway. Area of assessment: Both sides of Two Hundred and Thirteenth st, from Tenth av to Broadway, and to the extent of half the block at the intersecting streets. March 18.

MOSHOLU PARKWAY SOUTH—Paving the roadway, from Webster av to Briggs av. Area of assessment: Both sides of Mosholu Parkway South from Webster av to Briggs av, and to the extent of half the block at the intersecting and terminating streets and avenues. March 14.

GUN HILL RD.—Sewer in Gun Hill rd, between Perry av and Woodlawn rd; in Woodlawn rd, between Gun Hill rd and East Two Hundred and Tenth st; in Wayne av, between Gun Hill rd and East

Two Hundred and Tenth st; and in Tryon av, between Gun Hill rd and Reservoir Oval. Area of assessment; affecting Gun Hill rd, between Perry av and Woodlawn rd; Putnam av, E. 211th st, Kings College pl, Tryon av, Wayne av, Woodlawn rd, between E. 210th st and Jerome av; Jerome av, between Gun Hill rd and Mount Vernon av; Dekalb av, between Gun Hill rd and E. 213th st; Rochambeau av, between Gun Hill rd and E 211th st; E 210th st, between Woodlawn and Wayne avs. March 14.

TITLE GUAR. & TRUST CO.

Reports to Stockholders—Queens Business the Feature—Rap at Torrens System.

IN the annual report of the trustees to the stockholders of the Title Guarantee & Trust Company it is stated that the year 1910 shows a decrease in earnings and in business compared with 1909, but that when it is considered from the standpoint of additions to surplus, 1909 was the best year in the company's history, it is not strange that 1910 did not exceed or equal its record.

"The country at large complains of poor business and there are very few sanguine reports from those engaged in real estate operations in Greater New York and vicinity. We can, however, report increased business in the Boroughs of Queens and Richmond and in the counties of Nassau and Suffolk. Business has, substantially, held its own in Westchester County. In the Boroughs of Manhattan, Brooklyn and the Bronx there has been a falling off.

"There has been no 'large' real estate business in Greater New York, either in sales of large and important properties or in mortgage operations of the class that marked the years 1908 and 1909. The feature of the year has been the growth of the Borough of Queens. More deeds have been recorded this year in Queens than in both Manhattan and the Bronx taken together and the number of mortgages made in Queens amounts to 14,124, compared with 14,754 in Manhattan and the Bronx combined, although the total amount of mortgages in Queens County amount to only one-tenth of those recorded in Manhattan and the Bronx.

"The increase in expenses for the year amounted to \$116,460, or about seven per cent. It has cost the company \$72.26 to examine each title during the year 1910, and the average amount received has amounted to \$96.06. The payroll of the company now contains 1,264.

"The amount paid in losses during the year is \$45,879.62. Of this amount \$16,000 is the result of losses occurring from forged mortgages.

"A woman claimed to be the owner of a house in Brooklyn, and identified herself through the introduction of her husband, who was known to us, and the production of the deed of the property in which she resided and which she stated had been deeded to her some years before in her unmarried name. The company made a first mortgage loan to her itself and also guaranteed the title in the case of a second mortgage subsequently secured by her on the same property. She then sold the property and died. It was discovered that the person mentioned in the deed was really her mother, who had died, leaving the daughter a life interest with a remainder over to the children. The company made good the amount of the two mortgages, as the property now belonged to the children, and the mother had no power to mortgage it.

"If the much talked of Torrens system could accomplish what is claimed for it, and if this woman had registered the property as belonging to her, and six months had elapsed, both mortgages would have been valid liens against the title,

and the purchaser from the mother would have received a good title under the registration. The innocent children would have lost their property absolutely.

"Under our system of guaranteed titles no one loses anything except the title company. Under the Torrens system the so-called guarantee fund protects no one but the party holding the certificate. The rights of the children would have been cut off by the six months' limitation and they would have had no claim on the guarantee fund. It remains to be seen whether the general public will be better satisfied with a system which throws the losses on the title guarantee company and protects the innocent and helpless infants, or with one which allows them to be robbed of their land with the greatest ease.

"The mortgage sales for the year amount to about \$9,000,000 less than for 1909. The difference is explained by the fact that the mortgages recorded in Greater New York in 1910 were \$92,000,000 less than in 1909, the figures for 1909 being \$602,638,372 and those for 1910, \$510,192,953. The decrease in the company's sales amount to less than 14 per cent. and in the recorded mortgages amounts to more than 15 per cent. The company for five years has each year handled an increasing proportion of all the mortgage business of Greater New York. The mortgages for this year have not resulted from a period of real estate speculation. They come from real estate transactions undertaken by those who were building to supply some definite, recognized necessity by home builders in outlying and suburban districts and from those necessary changes of mortgages resulting from expirations and changes in rates of interest. New York City is going through one of those periods when it is recovering from over-production in building. The ever increasing population always before has taken up the over-production and there is reason to suppose that it will do this time and that speculative building among high-class operators may be expected again within a few years.

"The sentiment of investors in the Borough of the Bronx seems to be tending toward guaranteed mortgages. For the present, this is perhaps a position that is wisely taken, as the district is large and so far as many investors are concerned, unknown.

"The confidence with which investors 'follow the guarantee' shows us there will be a market for Bronx loans that will be determined only by the rate of interest and by the size of the loans that experience teaches can be safely guaranteed. The growing popularity of guaranteed mortgages convinces us more and more of our wisdom in having helped to organize and build up so substantial and conservative a company as the Bond & Mortgage Guarantee Company. The banking department shows a marked gain in earnings over last year.

"Our stockholders are reminded that the Title Guarantee & Trust Company is one of the few title companies in the world that has proved financially successful. Its location in Greater New York with its active real estate market accounts to some extent for this success. Much is due to the efficient corps of employees that the company has been fortunate enough to identify with itself.

"The management has under consideration a profit sharing plan to apply to those who have reached a certain grade of employment and have been with the company for a certain number of years."

The following trustees were re-elected for terms expiring 1914: John Jacob Astor, William A. Nash, Robert Goelet, Henry Roth, Clarence H. Kelsey, James Speyer, Edgar L. Marston, Sanford H. Steele, Charles Matlack and Louis Windmuller.

Board of Estimate Notes.

There was a very brief meeting of the Board of Estimate on Thursday, and the session consumed about an hour. A communication was received from the chairman of the Citizens Committee on New Sources of Municipal Revenue. Attached to the letter was a copy of the resolution adopted at a meeting of representatives of civic, commercial, educational and philanthropic organizations, requesting the Board to appoint a committee of its members on new sources of revenue for the city, and to appoint an advisory committee of citizens to cooperate with the Board. At the suggestion of Controller Prendergast steps will be taken to accomplish this.

Upon the recommendation of the Controller a resolution was adopted recommending the purchase, at private sale, at a price not exceeding \$9,000, of property on the southwest corner of Faile st and Seneca av, the Bronx, for the use of the Fire Department.

Another resolution was passed sanctioning the purchase at private sale at a price not exceeding \$15,000, of property on the westerly side of Washington av, distant 157.06 ft southerly from the intersection of the westerly side of Washington av, with the southerly side of East 172d st, Bronx, for the use of the Fire Department.

The contract between the City and Contractor J. C. Rogers for the construction of the extension of Riverside Drive adjacent to Fort Washington Park was cancelled. The sum of \$65,108.89 was paid in settlement.

Borough President McAneny said that the City in cancelling the contract and settling for the sum stated was saving considerable money. The contract was let in the previous administration, and it involved only part of the improvement contemplated. When Mr. McAneny came into office he realized at once that the improvement which would ultimately assume large proportions and involve considerable moneys could not be carried out in the near future, and that it would be best to have the matter dropped for a while.

East Tremont Taxpayers Association.

At the last meeting of the association the following officers were elected: John A. Steinmetz, president; F. J. Muhfeld, 1st vice-president; Henry S. Gamp, 2d vice president; Henry Boschen, secretary; Henry Mahnken, treasurer; Simon Klein, sergeant-at-arms; A. C. Hottenroth, attorney; Charles A. Schrag, trustee. Delegates to Taxpayers' Alliance: Charles Forbach, Henry Boschen, John A. Steinmetz, Henry Mahnken, Christ McRea, William Peters, George S. M. Schultz, J. E. Dougherty. At this meeting many important matters were brought up and acted upon. Some time ago a committee of the association was appointed to see the Public Service Commission in regard to transfers to be issued at the junction of 177th st and Boston rd by the Interborough Railway Co. and the Union Railway Co. Said complaint was made and met with good result. In the near future transfers will be given at this junction. The association is making preparations for their annual banquet, which will be one of the most prominent affairs in the upper Bronx this winter. The next meeting of the East Tremont Taxpayers Association will be on Friday evening, January 27th, 1911, 8 p. m., at Prospect Hall, Prospect and Tremont avs, and all taxpayers interested in the upper section of the Bronx are invited to attend.

THE CROSS & BROWN CO. announced that Mr. Loring Delano is now associated with their office as manager of their mortgage department.

THE TITLE INSURANCE CO., OF NEW YORK

135 Broadway, Manhattan CAPITAL AND SURPLUS,
and 203 Montague St., Brooklyn \$3,000,000

Examines and Insures Titles to Real Estate on Sales and Loans, and Deals in Mortgages

EDGAR J. LEVEY, President
JOHN D. CRIMMINS, Vice-Presidents
CLAYTON R. JAMES, Vice-Presidents
CYRIL H. BURDETT, Gen'l Mgr. and Counsel
FRANK L. COOKE, Secretary
CHAUNCEY H. HUMPHREYS, Asst.
EDWIN A. BAYLES, Sec'y.
GERHARD KUEHNE, Jr., Asst. Treas.
Hon. ABRAHAM R. LAWRENCE, Counsel

Fred'k G. Hobbs, Pres. Fred'k H. Birch, Treas.
Geo. L. Slawson, Vice-Pres. Chas. D. Hobbs, Secy.

SLAWSON & HOBBS

Real Estate
162 WEST 72D STREET

VOLUNTARY AUCTION SALES.

JOSEPH P. DAY.

Jan. 24.

Bowery, No 161, 23.4x116, 7-sty bk loft & str bldg.
36th st, Nos 219 & 221 W, 36.8x88.3, two 3-sty bk dwgs.
185th st, s s, 100 e Amsterdam av, 50x79.11, vacant.
Pine st, No 83, 20.4x40.2, 5-sty bk loft bldg.
51st st, No 16 W, 21.6x100.5, 4-sty stn dwg, leasehold.
29th st, No 8 W, 25x98.9, 3-sty bk & stn bldg, with str.
Front st, No 93, 24.11x203.5 to South st, 4-sty & South st, No 48, 5-sty bk loft dwgs.
81st st, No 20 E, 20.5x100.2, 4-sty bk & stn dwg.
37th st, No 128 E, 18.9x49.5, 4-sty bk dwg.
98th st, Nos 320 to 324 E, 75x100, two 2-sty bk & 1-sty fr bldgs, & 2-sty bk stable in rear.
95th st, No 119 E, 16x100.8, 3-sty bk & stn dwg.

BRYAN L. KENNELLY.

Jan. 25.

44th st, No 535, n s, 325 e 11th av, 25x100.5, 5-sty bk & stn tnt.
12th st, No 539, n s, 148 w Av B, 22x103.3, 3-sty bk bldg with str.

CHARLES A. BERRIAN.

Jan. 25.

58th st, No 355, n s, 95 e 9th av, 30x100.5, 5-sty stn tnt with str.

ADVERTISED LEGAL SALES.

Jan. 21.

No Legal Sales advertised for this day.

Jan. 23.

West Bway, Nos 566 to 576.
Washington Square South, No. 64, or 4th st, No 72.

AUCTION SALES OF THE WEEK.

The following is the complete list of property sold, withdrawn or adjourned during the week ending Jan. 20, 1911, at the New York Real Estate Salesroom, 14 and 16 Vesey St. Except where otherwise stated, the properties offered were in foreclosure. Adjournment of legal sales to next week are noted under Advertised Legal Sales.

*Indicates that the property described was bid in for the plaintiff's account.

JOSEPH P. DAY.

*114th st, No 71, n s, 205 w Park av, 25x100.11, 5-sty bk tnt & str. (Amt due, \$5,882.69; taxes, &c, \$410; sub to a first mt of \$20,000.)
Bertha Schwarzkopf \$22,000
*114th st, No 69, n s, 230 w Park av, 25x100.11, 5-sty bk tnt & str. (Amt due, \$6,434.79; taxes, &c, \$410; sub to a first mt of \$20,000.)
Bertha Schwarzkopf 21,229
3d av, Nas 3664 to 3668, e s, 192.6 s 170th st, 75x209.7x75x209.4, two 3-sty fr tnts & str & vacant & 1sty fr dwg. (Amt due, \$9,549.95; taxes, &c, \$262.46.) Samuel Hyman 18,563
Riverside Drive, No 548, on map Nos 540 to 543, e s, 116 s 127th st, 108x95, 6-sty bk tnt. (Amt due, \$58,624.13; taxes, &c, \$3,777.69; sub to a first mt of \$200,000.) Adj sine die
Willow av, Nos 221 & 227, in w cor 137th st, 100x30.1, 3-sty bk tnt & 137th st, No 761, on map No 765, str & 2-sty bk dwg. (Amt due, \$1,713.40; taxes, &c, \$252.06.) Withdrawn
*14th st, No 534, s s, 170 w Av B, 25x103.3, 5-sty bk tnt & str. (Amt due, \$5,324.94; taxes, &c, \$1,234.78; sub to a first mt of \$20,000.)
Gene Bruder 20,250
*Briggs av, n s, 51.5 e Paulding av, 25.8x92.1, Wakefield. (Amt due, \$631.86; taxes, &c, \$65.) Walter Whewell 800
*Briggs av, n s, 352.10 w Tilden av, 25.1x105.10x—x108.6, Wakefield. (Amt due, \$631.86; taxes, &c, \$65.) Walter Whewell 800
*Briggs av, n s, 326.10 w Tilden av, 25x—, Wakefield. (Amt due, \$631.86; taxes, &c, \$65.) Walter Whewell 800
*240th st, in w cor Bronx Boulevard, 50x100, Wakefield. (Amt due, \$2,593.24; taxes, &c, \$111.) Morris E Webber, trustee 2,500

*101st st, Nos 188 to 192, s s, 220 e Lex av, 75x100.11, three 5-sty bk tnts. (Amt due, \$36,101.67; taxes, &c, \$—; sub to first mts of \$48,000.) Julius Levy 55,165
*Wallace av, No 1913, w s, 970 n Morris Park av, new line, 25x100, Van Nest. (Amt due, \$1,524.57; taxes, &c, \$201.39; sub to prior mt of \$3,500.) East Borough Improvement Co. 4,087

BRYAN L. KENNELLY.

27th st, Nos 254 to 258, s s, 60 e 8th av, 50.11x12.10x51x14.4, vacant (voluntary). Adj to Feb 9.
14th st, Nos 607 & 609, n s, 131.9 e Av B, 43.8x103.3, two 5-sty bk tnts, with str (voluntary). R N Peters. 26,000
16th st, No 330, s s, 350 w 8th av, 25x48.6x25x36.3, 5-sty bk tnt with str (voluntary). I Henry Brown, party in interest. 13,000
28th st, No 330, s s, 270 w 5th av, 20x98.9, 4-sty bk tnt & 2-sty fr bldg in rear (voluntary). Bid in at \$10,500.
101st st, No 122, s s, 325 w Columbus av, 25x100.11, 5-sty bk tnt with str (voluntary). Bid in at \$23,000.
1st av, Nos 876 to 880, in e cor Mitchell pl, 18x80.10, 4-sty bk tnt Mitchell pl, No 1, or 49th st, with str.
50th st, No 400, s e cor 1st av, 20x90, 4-sty bk & stn dwg.
1st av, (voluntary). I Henry Brown, party in interest. 26,000
11th av, No 718, s e cor 51st st, 50.2x59.11, 4-sty bk tnt with str & vacant (voluntary). Bid in at \$18,000.

HERBERT A. SHERMAN.

12th st, No 314, s s, 243 e 2d av, 33x103.3, 5-sty bk tnt & str. (Amt due, \$2,849.01; taxes, &c, \$1,794.98.) Withdrawn
SAMUEL MARX.

5th av, No 12, w s, 28.6 n 8th st, 26.3x100, 9 & 10-sty bk & stn tnt. (Amt due, \$34,620.27; taxes, &c, \$3,138.43; sub to prior mt of \$125,000.) Twelfth Ward Bank of the City of N Y, party in interest. 182,500

Total \$393,694
Corresponding week 1910 1,218,774
Jan. 1st, 1911, to date 1,709,662
Corresponding period, 1910 2,714,448

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REAL ESTATE RECORDS

1st.—Q. C. is an abbreviation for Quit Claim deed, i. e., a deed wherein all the right, title and interest of the grantor is conveyed, omitting all covenants and warranty.
2d.—C. a. G. means a deed containing Covenant against Grantor only, in which he covenants that he hath not done any act whereby the estate conveyed may be impeached, charged or encumbered.
3d.—B. & S. is an abbreviation for Bargain and Sale deed, wherein although the seller makes no expressed consideration, he really grants or conveys the property for a valuable consideration, and thus impliedly claims to be the owner of it.
4th.—The street and avenue numbers given in these lists are, in all cases, taken from the insurance maps when they are not mentioned in the deeds. The numbers, it will occasionally be found, do not correspond with the existing ones, owing to there having been no official designation made of them by the Department of Public Works.

5th.—The first date is the date the deed was drawn. The second date is the date of filing same. When both dates are the same, only one is given.
6th.—The figures in each conveyance, thus, 2:482-10, denote that the property mentioned is in section 2, block 482, lot 10.
7th.—It should also be noted in section and block numbers that the instrument as filed is strictly followed.
8th.—A. \$20,000-\$30,000 indicates the assessed value of the property, the first figures being for the lot only and the second figures representing both lot and building. Letter P before second figure indicates that the property is assessed as in course of construction. Valuations are from the assessment roll of 1910.
9th.—T. S. preceding the consideration in a conveyance means that the deed or conveyance has been recorded under the Torrens System.

CONVEYANCES

January 13, 14, 16, 17, 18 and 19.

BOROUGH OF MANHATTAN.

Allen st, No 200, e s, 97 s Houston st, 25x87.6. Satisfaction of asst of rents. Royal Bank of N Y to Tarsus Realty Co. 1 E 106th st. Jan 10. Jan 18, 1911. 2:417. nom
Same property. Satisfaction of asst of rents. Royal Bank of N Y to Tarsus Realty Co, 1 E 106th st. Jan 10. Jan 18, 1911. 2:417. nom
Broome st, No 217, s s, 100 e Essex st, 25x100, 5-sty bk tnt & str. Release judgment. Cilie Weingarten to Abraham C Weingarten, 229 W 137th st, Lena Weinstein, 208 W 119th st, & Max Goldwasser, 85 E 7th st. Jan 17. Jan 18, 1911. 2:351-12. A \$27,000-\$37,000. nom
Same property. Abraham C Weingarten et al to Dora Shapiro, 253 Grand st. Mts \$34,375. Jan 10. Jan 18, 1911. 2:351. O C & 100
Bleecker st, Nos 323 & 325, e s, 20.11 s Christopher st, runs s 39.8 x e 72.4 x n 33.2 x w 25.5 x s w 54.9 to beginning, 6-sty bk tnt & str. Isaac Schmeidler to Adolf Schmeidler, 1219 Mad av. All liens. Jan 12. Jan 14, 1911. 2:591-43. A \$23,000-51,000. O C & 100
Beekman st, No 113, s w s, 92.2 s e Pearl st, 19.2x50.9x19.1x48.10, 4-sty bk loft & str bldg. Etalogoc Holding Co to E & H Levy, a corpn, 280 Pearl st. Mt \$12,000. Jan 16, 1911. 1:95-23. A \$9,200-\$12,000. 100
Clinton st, No 177, w s, abt 175 s Grand st, 25.6x100, 5-sty bk tnt & str. Barnett Lerner to Fanny Lerner his wife, 160 Orchard st. Mt \$30,025. Jan 14. Jan 16, 1911. 1:313-26. A \$25,000-\$34,000. nom
Canal st, No 260, s s, 74.10 w Lafayette st late Elm st (as in year 1872), 25.4x88.3x25.6x85.5, 5-sty stn loft & str bldg. Fredk Roosevelt & ano trustees David L Bruce-Brown, will of Geo Bruce Brown to David L Bruce-Brown, 13 E 70th st. Jan 17. Jan 19, 1911. 1:196-18. A \$33,500-\$48,000. nom
Dominick st, No 45, n s, 100 e Hudson st, 20x87.6, 2-sty & b bk dwg. Adelia A Carpenter TRUSTEE Isaac T Carpenter to Aaron A Carpenter, 309 King st, Portchester, N Y, & Isaac Carpenter, at Purchase, N Y, TRUSTEES Isaac T Carpenter, dec'd. Jan 7. Jan 14, 1911. 2:579-42. A \$8,000-\$8,500. nom
Division st, No 265, s s, 107.2 w Gouverneur st, 20.6x42.7, 3-sty bk tnt. Bertha Keating to Frida Wattenberg, 1203 Franklin av. Mts \$7,350. Dec 5. Jan 16, 1911. 1:287-41. A \$9,000-\$10,000. O C & 100
Elizabeth st, No 239, w s, 141.4 n Prince st, 20x90.6, 6-sty bk tnt & str. Jas F Cavagnaro to Italian American Trust Co of N Y. Mt \$30,000. Oct 8, 1908. Jan 14, 1911. 2:508-42. A \$12,000-\$36,500. O C & 100
East Broadway, No 158, n s, 50.4 w Rutgers st, 25x106.9 to s s Canal Canal st, No 30 st, 28.5x93.6, two 5-sty bk tnts & str. Rebecca Lipschitz to Rose G Lewin, 173 Hooper st, Bklyn. All liens. Nov 4. Jan 17, 1911. 1:283-70 & 75. A \$33,000-\$50,000. O C & 100
Forsyth st, No 56, e s, 51.3 s Hester st, 24.9x75, with all title to strip adj on n 0.2x75, 5-sty bk tnt & str. Rebecca Lipschitz to Rose G Lewin, 173 Hooper st, Bklyn. Nov 4. Jan 17, 1911. 1:301-13. A \$17,000-\$25,000. O C & 100
Front st, No 139, n e cor Depeyster st, 18x67x16.8x68.5. Depeyster st, No 25
Depeyster st, No 27, e s, 68.5 s Front st, 20.7x48.10x18.3x49.10. Depeyster st, No 29, e s, 89 s Front st, 19.10x48.10x20.3x48.5, two 3 and one 5-sty bk bldgs & str. Eagle Fire Co of N Y to Nathan & Morris I Horwitz, both at 221 East Bway. Jan 11. Jan 13, 1911. 1:37-27 to 29. A \$37,400-\$49,400. nom
Forsyth st, No 206, e s, 150 s Houston st, 25x100, 5-sty bk tnt & str & 3-sty bk shop in rear. Michl Weiser to Saml Weiser, 1101 1st av. All title. All liens. Jan 18. Jan 19, 1911. 2:422-43. A \$19,000-\$28,000. nom
Goerck st, No 90, e s, 81.3 n Rivington st, 15.4x99.11, 5-sty bk tnt. FORECLOS, Jan 6, 1911. Louis B Hasbrouck referee to Sophie & John Bohnet, 460 E 17th st, Bklyn, EXRS, & c, Mary Braun, dec'd. Jan 11. Jan 13, 1911. 2:324-1. A \$9,500-\$16,000. 7,500
Grand st, No 478, n s, 25 w Willett st, 25x100, 6-sty bk tnt & str. Park av, Nos 1523 & 1525 s e cor 111th st, 100.11x52.6, 6-sty bk 111th st, Nos 100 to 104 | tnt & str. Henry Harris to Nina Realty Co, 99 Nassau st. B & S. All liens. Jan 16. Jan 17, 1911. 2:336-24. A \$25,000-\$45,000; 6:1638-72. A \$26,000-\$75,000. O C & 100
Greene st, No 170, e s, 150 s Bleecker st, 24.4x100, 6-sty bk loft & str bldg. Fredk A Elliott to Emma M Raymond, 2101 Bway. Mt \$20,000. Oct 19. Jan 17, 1911. 2:523-7. A \$24,000-\$42,000. O C & 100
Houston st, Nos 480 & 482, on map Nos 476 & 478, n s, 50.3 w Goerck st, 50x68.6, 6-sty bk tnt & str. Dore Golding to Louis Lentschner, 83 Lenox av. Mt \$35,000. Jan 13. Jan 19, 1911. 2:356-23. A \$34,000-\$60,000. O C & 100

Hudson st, No 71 | w s, 60.7 n Jay st, 25x91.1 to Staple st, x25x90.4, Staple st | 7-sty bk loft & str bldg. Bordens Condensed Milk Co to Frank W McConnell, 509 Chestnut st. Borough of Queens. Jan 16. Jan 17, 1911. 1:180-3. A \$40,000-\$60,000. nom
Same property. Frank W McConnell to Mohawk Condensed Milk Co at St Johnsville, N Y. Jan 16. Jan 17, 1911. 1:180. nom
Jumel pl, w s, 366.3 n 167th st, 25x100, vacant. Margt E Williams to Sol Simmons, 605 W 112th st. 1/2 part. Jan 16. Jan 18, 1911. 8:2112-40. A \$3,500-\$3,500. O C & 100
Jumel pl, w s, 366.3 n 167th st, 25x100, vacant. Eastman Realty Co to Margt E Williams 39 Jumel pl. Jan 16. Jan 17, 1911. 8:2112-40. A \$3,500-\$3,500. nom
Ludlow st, No 19, n w s, 157.11 s w Hester st, 19x87, 7-sty bk loft & str bldg. Aaron Goodman to Saml Rosenberg, 115 W 114th st. B & S. Mts \$28,700. Jan 17, 1911. 1:298-24. A \$15,000-\$- O C & 100
Leroy st, No 40 | s w cor Bedford st, 18.9x50, 3 & 4-sty bk tnts Bedford st, No 45 | & str. Fredk W Voss HEIR Chas & Anna M Voss to Chester A Luff, 122 S 11th st, Newark, N J. 1-8 part. Mt \$5,000. Jan 14. Jan 16, 1911. 2:582-31. A \$7,000-\$8,000. 425
Ludlow st, No 49, w s, abt 150 s Grand st, 25x87.6, 4-sty fr (bk ft) tnt & str & 4-sty bk tnt in rear. Reuben Satenstein to Henry Goodman, 68 Lenox av. Mt \$26,000 & all liens. Jan 13. Jan 16, 1911. 1:309-23. A \$20,000-\$24,000. O C & 100
Madison st, No 353, n s, 192 e Scammel st, 24x96, 5-sty bk tnt & str. Henry J Abrahams to Tremont Const Co, 280 Bway. Mt \$18,000. Jan 11. Jan 16, 1911. 1:267-28. A \$14,000-\$22,000. nom
Madison st, Nos 321 & 323 | n e cor Gouverneur st, 37x73.8x37x74, Gouverneur st, No 32 | 6-sty bk tnt & str. Abraham Bernstein to Henry Pinkus, 964 3d av. Mts \$59,125 & all liens. Dec 30. Jan 13, 1911. 1:267-1. A \$30,000-\$62,000. O C & 100
Monroe st, No 169, n s, 162.6 w Montgomery st, 23x100, 6-sty bk tnt & str. Wolf Bagel to Chaie Fine, 14 Morningside av East, & Annie Seigel, 60 W 119th st. Mt \$35,800. Jan 17. Jan 18, 1911. 1:269-10. A \$15,000-\$35,000. O C & 100
Monroe st, No 257, n s, 200.8 w Jackson st, 24.10x93.5x25.2x93.1, 6-sty bk tnt & str. Annie Benjamin to Libby Lippman, 193 Vernon av, Bklyn, & Minnie Lippman, 1814 Prospect pl, Bklyn. All liens. Jan 16. Jan 18, 1911. 1:266-30. A \$17,000-\$36,000. nom
Suffolk st, No 135, w s, 150 s Stanton st, 25x100.4, 5-sty bk tnt & str. Mollie Harris to Jos L Green, 810 Fox st & Yetta Kurtz, 778 Kelly st. Mts \$25,000. Jan 16. Jan 17, 1911. 2:354-64. A \$24,000-\$34,000. O C & 100
Suffolk st, No 135. Satisfaction of assignment of rents for \$676. Moses N Schleider to Mollie Harris, 156 Vernon av, Bklyn. Jan 16. Jan 18, 1911. 2:354. nom
St Marks pl, Nos 99 & 99 1/2 (8th st), n s, 162.6 e 1st av, 37.6x110, two 5-sty bk tnts & str. Barnett Lerner to Fanny Lerner his wife, 160 Orchard st. Mt \$50,050. Jan 14. Jan 16, 1911. 2:436-52. A \$34,000-\$52,000. nom
Washington st, Nos 634 to 642 | n w cor Barrow st, runs n 100 x w Barrow st, No 114 | 40 & 32 x s 90 to Barrow st x e | 69.11 to beginning, five 3-sty bk tnts with str on cor. Christopher st, No 160, s s, 80.6 w Washington st, 20x75.4x20.4 x75.7, 3-sty bk tnt. Mary O Newell to Chas Gronich, 315 E 84th st. B & S. Jan 12. Jan 13, 1911. 2:604-19 to 23. A \$33,000-\$40,500, & 14. A \$10,500-\$12,000. O C & 100
Same property. Chas Gronich to Leon Ottinger, 175 W 72d st. Mt \$45,000. Jan 11. Jan 13, 1911. 2:604. O C & 100
West st, No 40 | e s, 236.5 n Morris st, 42.8x181.6 to w Washington st, Nos 60 & 62 | s Washington st x42.8x181.9, 5-sty bk loft & str bldg. Stephen Coremaz (?) signs Corkemaz, to Corkemaz Realty Co, 40 West st. Jan 17. Jan 18, 1911. 1:17-10. A \$81,000-\$119,000. nom
3d st E, No 352, s s, 31 w Manhattan st, runs s 46.2 x e 0.2 x s 12.8 x w 0.2 x s 10 x w 31.1 x n 68.11 to st x e 31.4 to beginning, 6-sty bk tnt & str. Clara Pressman to Cecelia Neumann, 317 E 6th st. All liens. Dec 30. Jan 18, 1911. 2:357-12. A \$17,000-\$36,000. nom
5th st E, No 715. Ante-nuptial agreement. Saml Birn, 715 E 5th st, to Sophie Birn, same address. Jan 11. Jan 16, 1911. Misc. nom
7th st E, No 281, n s, 77 w Av D, 24x73.
7th st E, No 279, n s, 101 w Av D, 14x73, 2, 5-sty bk tnts & str. FORECLOS, Dec 29, 1910. Frederic I Lockman ref to Louis Celler, 61 W 94th st. Sub to 1st mt of \$27,000, taxes & c. Jan 16. Jan 17, 1911. 2:377-47 & 48. A \$16,000-\$27,000. 200
9th st E, No 619, n s, abt 275 e Av B, 25x92.3, 4-sty bk tnt & str & 4-sty bk tnt in rear. Harris Brown to Lena Brown his wife, 86 W 113th st. All liens. Nov 14. Jan 13, 1911. 2:392-53. A \$17,000-\$23,000. O C & 100
10th st E, No 261, n e s, 344 n w Av A, 25x94, 5-sty bk tnt & str. Easter Realty Co to Peter Eckert, 468 Lenox av. Mt \$30,000. Jan 12. Jan 13, 1911. 2:438-47. A \$17,500-\$35,000. O C & 100
14th st E, No 432, s s, 419 e 1st av, 25x94.2 to former e l of Stuyvesant st x29.10x110.6, 6-sty bk tnt. Tessie E Moss et al to Nautilos Realty Co, 35 Nassau st. Mts \$35,200. Apr 30. Jan 16, 1911. 2:441-23. A \$19,000-\$40,000. O C & 100

*Harrison st, w s, abt 413.1 n Classon Point rd, 63.11x108.11x 108.11, gore. Eugenio Ranallo to Carmela Ranallo, 661 Taylor av. Jan 16, 1911. nom

Kelly st | s w cor Av St John, runs w 80 x s 79 x w 30 x s w Av St John 56.11 x e 41.7 x s 125 to n s Beck st, x e 100 to w s Beck st | Av St John x n 253 to beg, vacant. Rebecca Cohn et al to LAWYERS TITLE INS & TRUST CO, 160 Bway. Q C & Correction deed. Nov 10, 1910. Jan 17, 1911. 10:2685. nom

Kingsbridge Terrace, n w s, 177.6 s w Summit pl, 93.1x171.7x92x 182.7, and being part lot 62 map No 2 property of Charles Darke, begins 100.8 n e from lot 61, 92.1x182.8x91.6x171.9; also known as lot 124 on tax map, vacant. Sumner Deane to Wm A Mark, 24 Patchen av, Brooklyn. Mt \$11,000. Jan 12. Jan 13, 1911. 12:3257. O C & 100

Same property. Wm A Mark to Sumner Deane, at Yonkers, N Y. Mt \$12,500. Jan 12. Jan 13, 1911. 12:3257. O C & 100

Kelly st, e s, 320.3 n 165th st, 40x100, 5-sty bk tnt. Boulevard Construction Co to Lizzie E Bowen, 322 W 115th st. Mt \$32,000. Jan 18, 1911. 10:2716. nom

Loring pl, e s, 307.11 n 183d st, 4x110, 2-sty fr dwg. G H Masten Realty Co to L & M Holding Co, 705 W 170th st. Mt \$12,000. Jan 14. Jan 16, 1911. 11:3225. nom

North st, n s, 100 w Jerome av, runs w 75 x s 30 to e l of st x e 75 x n 30 to beginning. Deed of cession. Geo W Ellis to City of N Y. All title. Sept 29. Jan 16, 1911. 11:3198. nom

*Overing st, w s, 598.4 n 2d st, 75x97.6x75.1x100.4, Westchester. Baxter Howell Bldg Co to Jennie Brown, 2967 Perry av. Mts \$11,500. Jan 18. Jan 19, 1911. O C & 100

*Ruskin st, s s, lots 204 & 205, map No 833 in Westchester Co of Jos S Wood at Wmsbridge, 50x92.10x50x94.3. Melrose Realty Co to Nunzia Maddi, 329 E 106th st. Mt \$4,900. Jan 18. Jan 19, 1911. 100

*Rosewood st (Locust av), s s, 102 e White Plains rd & being lot 32 map No 1039 of Bronxwood Park, 25x—, except part for Rosewood st. Release mt. Wm D Cameron to Jos A Mascia, 275 E 155th st. Q C. Dec 30. Jan 16, 1911. 350

*Same property. Release mt. Lucy M Stampfer to same. Q C. Dec 31. Jan 16, 1911. 900

Tiffany st | s e cor Oak Point av, 100x100, vacant. Release mt. Oak Point av | Trust Co of America to East Bay Land & Impt Co, 25 Pine st. Jan 6. Jan 13, 1911. 10:2766 & 2767. nom

Same property. East Bay Land & Impt Co to Bronx Artificial Stone Works, 862 E 162d st. Jan 10. Jan 13, 1911. 10:2766 & 2767. O C & 100

Tiffany st | e s, at n s lot 221, map Edw T Youngs at Springhurst, Brown av | runs s across the e s Tiffany st, 59 x e 72 to w s Brown av, x n 59 x w 71.7 to beg, with all title to lands in rear & bed of Brown av. Blanche B Terrill to Annie & Patk Farley, both at 1174 Burnett pl. Q C. Jan 12. Jan 13, 1911. 10:2738, 2737. nom

*Waldo pl, w s, 184.3 n Middletown rd, 25x100, Tremont Terrace. CONTRACT. Bankers Realty & Security Co with Henry Schwinger. June 5, 1905. Jan 17, 1911. 800

*Same property. Assigns contract. Henry Schwinger to Edw C Gainsborg. June 21, 1906. Jan 17, 1911. 360

*Same property. Assigns contract. Edw C Gainsborg to Chas C Watkins. June 30, 1906. Jan 17, 1911. 360

*13th st, s s, 305 w Av C, 50x103, Unionport. Illinois Surety Co of Chicago, Ill to Josephine K McOwen, 861 Manida st. Q C. Jan 12. Jan 19, 1911. nom

134th st | n s, 100 w Lincoln av, runs w 25 x n 175 x w 135th st, No 250 | 42.1 to s s of approach to new 3d av bridge x 3d av, No 2456 | n e 26 to s s 135th st x e 59.11 x s 200 to beginning, vacant. Nicholas V Cantasano to Mechelina wife Nicholas V Cantasano, 2016 E 14th st, Bklyn. Mt \$35,000. Jan 12. Jan 13, 1911. 9:2317. nom

134th st, No 732 (1016), s s, 270 w Willow av, 24x106.11, 4-sty bk tnt Robt Davis to Emma L Davis. Mt \$14,000. Feb 9, 1907. Jan 18, 1911. 10:2562. nom

135th st, Nos 491 & 493 n e cor Brown pl, 100x33.4, 5-sty bk tnt Brown pl, No 164 | & str. Security Mort Co to Willard Amerman, 240 Lafayette av, Bklyn. Mt \$30,000. Jan 12. Jan 17, 1911. 9:2263. O C & 100

Same property. Willard Amerman to Boreas Realty Co, 186 Remsen st, Bklyn. Mt \$30,000. Jan 12. Jan 17, 1911. 9:2263. exch & 100

137th st, No 374, s s, 156.6 w Willis av, 25x100, 4-sty bk tnt. Louis H Luhrs to Dora Dohrmann, 384 E 133d st. Mt \$13,000. Oct 5. Jan 16, 1911. 9:2299. nom

138th st, Nos 373 to 377, n s, 406.6 e Alex av, 50x100, 2-sty bk hall & str. Joseph Loewi & ano EXRS Valentine Loewi, dec'd, et al to Milly L Moschowitz, 925 Mad av. Dec 23. Jan 13, 1911. 9:2301. nom

142d st, No 263 | n s, 205 w College av, runs n 74.6 to w s Morris Morris av | av, x w 25 x s 74.6 to st, x e 25 to beg, 2-sty & b fr dwg. Jonas Weil et al to Clara Moss, 956 3d av. B & S. All liens. Jan 17, 1911. 9:2334. O C & 100

147th st, n e s, 80 s e Robbins av, 37.6x79, vacant. Max Cohen to Culle & Co, 49 & 51 E 135th st. All liens. Jan 17. Jan 18, 1911. 10:2579. O C & 100

147th st, No 1122, s s, 25 w Barry st (Leggett av), 25x100, 3-sty frm dwg & 2-sty fr bldg in rear. Release dower. Delia Thompson widow to John J Thompson, 620 W 131st st, & James J Thompson, 51 W 139th st, & Edw J Thompson, Mary Frawley & Margt Hagan, all at 47 & 49 W 139th st. All title. Q C. Oct 17. Jan 18, 1911. 10:2737. 550

148th st, No 423 (669), n e s, 137.3 s e Bergen av, 28.6x129.1x26 x140.11, 4-sty bk tnt. Jas T Barry to Lizzie E Bowen. Q C. June 20. Jan 18, 1911. 9:2293. nom

148th st, Nos 307 to 311, n s, 427.6 w Courtlandt av, 72.6x106.6, 2-sty fr dwg, 2-sty bk shop & 1-sty fr bldg. Robert Davis to Emma L Davis. 1/2 part. Q C. Feb 9, 1907. Jan 18, 1911. 9:2330. nom

148th st, new line begins Mott st, s s, 50 e Courtlandt av, a strip Mott st, old line | runs e 25 x n 1.1 to s s 148th st, x w 25 x s 1.1 to beg. Henry L Morris et al to Anthony Cuneo, 871 Forest av. Q C. Jan 12. Jan 17, 1911. 9:2327. 45.11

Same property. Jno A Foley as assignee in bankruptcy of Francis J Barretto to same. All title. Q C. Jan 13. Jan 17, 1911. 9:2327. 4.89

149th st, No 738 (958) | s s, 155 e Robbins av, 50 to Concord av Concord av | x80, except part for Concord av & 149th st, 2-sty fr dwg & str & 1-sty fr stable. Meyer Solomon to M J B Const Co, 302 Bway. Mt \$7,500. Jan 7. Jan 16, 1911. 10:2579. O C & 1,000

150th st, n s, 95.3 e Morris av, 75x118.5, vacant. FORECLOS. July 29, 1910. Warren Leslie, ref, to Vincenzo Laporta, 586 Morris av. Jan 17. Jan 18, 1911. 9:2410. 12,200

151st st, Nos 379 & 383, n s, 250 e Courtlandt av, 50x115x50x115.2, 2-sty fr dwg & str & 3-sty fr tnt. Lizzie E Bowen to Boulevard Constn Co, 375 E 149th st. Mts \$11,500. Jan 18. Jan 19, 1911. 9:2398. O C & 100

152d st, No 319, n s, 350 w Courtlandt av, 50x100, 6-sty bk tnt. Nicholas V Cantasano to Mechelina wife Nicholas V Cantasano, 2016 E 14th st, Bklyn. Mt \$54,000. Jan 12. Jan 13, 1911. 9:2412. nom

152d st, No 319, n s, 350 w Courtlandt av, 50x100, 6-sty bk tnt. FORECLOS. Apr 12, 1910. Richd H Clarke referee to Henry H Jackson, 63 E 92d st. Mt \$40,000. Apr 12, 1910. Jan 13, 1911. 9:2412. 24,000

Same property. Henry H Jackson to Nicholas V Cantasano, 2016 E 14th st, Bklyn. Jan 12, 1911. Jan 13, 1911. 9:2412. 100

152d st, No 335, n s, 200 w Courtlandt av, 25x100, 3-sty & b fr dwg. Aug F Burger to Anna R Cordes, 672 Union av. Mt \$5,000. Jan 16. Jan 17, 1911. 9:2412. O C & 100

169th st, No 273, n s, 22.6 e Morris av, 20x90.5, 2-sty fr dwg. Thornton Bros Co to Valentine Pfeifer, 330 E 83d st. Jan 12. Jan 13, 1911. 11:2785. O C & 100

*172d st, e s, 123 s Westchester av, 25x100. Illinois Surety Co of Chicago, Ill to Josephine K McOwen, 861 Manida st. Q C. Jan 12. Jan 19, 1911. nom

182d st, s s, 125 e Vyse av, 25x99.5x24.11x99.6.

181st st, n s, 100 e Vyse av, 25x94.7x24.11x97.2.

181st st, n s, 125 e Vyse av, 25x91.11x24.11x94.7. vacant.

Maude F Mulroney to Max Brill, 416 10th st, Bklyn. 1/2 part. Q C. Jan 16, 1911. 11:3134. nom

187th st, s s, 50 w Belmont av, 50x100, vacant. Pietro Criscuolo & Nicoletta his wife to Marguerita Cavaliere & Nicoletta Criscuolo, 659 E 188th st. Mt \$4,900. Jan 16, 1911. 11:3074. O C & 100

187th st, No 517, n s, 140 w Bathgate av, 24x90, 3-sty bk dwg. Mountain Const Co to Sadie Goldman, 1101 Findlay av. All liens. Jan 12. Jan 14, 1911. 11:3057. O C & 100

188th st, No 516, s s, 32 w Bathgate av, 20x90, 3-sty bk dwg.

188th st, No 510, s s, 92 w Bathgate av, runs s 90 x w 8 x s 5 x w 12 x n 95 to st x e 20 to beginning, 3-sty bk dwg.

187th st, Nos 519 & 521, n s, 100 w Bathgate av, 40x90, two 3-sty bk dwgs.

187th st, n s, 164 w Bathgate av, runs n 90 x e 59 x n 120 x w 67 x n 95 to s s 188th st x w 23 x s 305 to n s 187th st x e 31 to beginning, vacant.

Mountain Const Co to Speedway Const Co, 63 Park row. Jan 12. Jan 14, 1911. 11:3057. 100

195th st, No 347 (681), n s, 102.4 e Marion av, 40.9x65.2x39.10x 74.6, 2-sty fr dwg. Ellen Anderson to Robt W Todd, 123 E 57th st. All liens. Oct 26. Jan 17, 1911. 12:3283. nom

210th st, s s, 75 w Reservoir Oval W, 55.8x128.2x6.11x116.11, vacant. Chas Spiegel to Julius B Worpitzky, 3328 Perry av. Mt \$750. Jan 14. Jan 16, 1911. 12:3343. nom

*222d st | s w cor Barnes av, 130x89. Frank Teti to Antonetta Barnes av | Faggelle, 46 Gregory st, Jersey City, N J. B & S. Jan 19, 1911. nom

*226th st (12th av), s s, 130 w Barnes av, 25x114.5, Wakefield. Santo Mirabella to Peter Bonelli, 2 W 118th st. 1/2 part. All title. Mt \$5,500. Oct 28. Jan 16, 1911. nom

*226th st (12th av), s s, 155 w Barnes av, 50x114, Wakefield. Santo Mirabella et al to Peter Bonelli, 2 W 118th st. Mt \$1,100. Nov 3, 1910. Jan 16, 1911. nom

*226th st (12th av), n s, 105 e Barnes av, 25x114, Wakefield. Adam Podeszwa to Peter Kazban, 684 E 226th st. Mt \$3,000. Jan 16. Jan 17, 1911. nom

*228th st, n s, 30 w Bronxwood av, 25x114. Aug Cylka to Wilhelmeline Sonnenberg, 879 E 228th st. All liens. Jan 13. Jan 17, 1911. 2,280

*229th st, n s, 230 e Bronxwood av, 25x114, Wakefield. Release mt. Nicola Galante to Melrose Realty Co, 2775 Webster av. Jan 14. Jan 16, 1911. 500

*233d st, s s, 105 e Carpenter av, also at e s, lot 1023, runs s 89.6 x w 100 x n 25 x w 25 x n 64.6 to st, x e 125 to beg; being part lots 1068, 1023 & 1024, map of Wakefield. Wm Lechnyr to Annie Prochaka, 546 Brook av. Mt \$3,600. Jan 18. Jan 19, 1911. nom

*236th st (22d av) | s e cor Carpenter av (2d st), being lot 1062 map Carpenter av | of Wakefield. Henry W T Steinway et al HEIRS, &c, Carl Steinway to Benj H Irving, 231 E 237th st. Q C. All liens. Nov 25. Jan 13, 1911. nom

236th st, No 240, s s, 400 e Keppler av, 25x100, 2-sty fr dwg. Euphemia M Baylis to Kate A Keller, 2085 Daly av. Mt \$3,000. Jan 14. Jan 16, 1911. 12:3376. O C & 100

238th st, s s, 103.1 e Waldo av, runs n 15 to e l of st x e 100 x s 15 x w 100 to beginning. Deed of cession. Bernat Zicherman to City of N Y. Oct 25. Jan 16, 1911. 13:3414. nom

Same property. Release mt. J Clarence Davies to same. Dec 2. 1910. Jan 16, 1911. 13:3414 & 3406. nom

241st st, n s, 100 e Katonah av, 35x100, vacant. Chas H Zumbuehl to Chas F Deshler, 207 W 56th st. Jan 14. Jan 18, 1911. 12:3390. O C & 100

Anthony av, No 1680 | e s, 119 n 173d st, 16.8x72.6 to w s Carter Carter av | av x16.8x70.1, 2-sty fr dwg. Centennial Securities Co to Philipp Kronenberger, 1680 Anthony av. B & S. Mt \$5,000 & all liens. Nov 9. Jan 13, 1911. 11:2889. O C & 100

Anthony av, No 1678 | e s, 102 n 173d st, 16.8x70.8 to w s Carter Carter av | av x16.8x69.1, 2-sty fr dwg. Jacob Busch to Katherine Ernst. Mt \$5,000. Apr 6. Jan 13, 1911. 11:2889. O C & 100

Aqueduct av | n e cor Brandt pl, 50x100, vacant. Richd R Maslen Brandt pl | to Morell Realty Co, 116 W 164th st. Mts \$12,500. Oct 12. Jan 13, 1911. 11:2876. O C & 100

Arthur av, Nos 1916 to 1920, e s, 150.3 s Tremont av and being lot 85 map (No 21 in Westchester Co) of Fairmount, 50.5x139x 50x145.5, three 2-sty fr dwgs. Anna C White widow to Wm C Bergen, 180th st and Andrews av. All liens. Dec 31. Jan 17, 1911. 11:2947. nom

Same property. Andrew D White to same. Q C. Jan 14. Jan 17, 1911. 11:2947. nom

Belmont av | s e cor 180th st, 78.7x95.5x88.2x96.10, vacant. Fred 180th st | T Nesbit to Dayton Realty Co, 826 Kelly st. Mt \$6,500. Dec 14. Jan 18, 1911. 11:3080. 100

Bathgate av, No 2425 | s w cor 188th st, 89.4x32, 5-sty bk tnt. Theo 188th st, No 518 | Haebler to Clarence A Sahler, 2423 Bathgate av. Mt \$30,000. Jan 10. Jan 17, 1911. 11:3057. O C & 100

*Barnes av, w s, 25 n 217th st, 50x105, Wakefield. Release mt. Emma F Fettlech to Mary Coyne, 2350 Lorillard pl. Jan 16. Jan 17, 1911. nom

Bathgate av, No 1626, e s, 80 n 172d st, 25x115.7, 2-sty fr dwg. Paul Reimann to Marie Reimann his wife, 1626 Bathgate av. 1/2 part. Jan 14. Jan 16, 1911. 11:2920. nom

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LEASES

Under this head Leases recorded, Assignment of Leases and Leasehold Conveyances will be found. The expressed consideration following the term of years for which a lease is given means so much per year.

January 13, 14, 16, 17, 18 and 19. BOROUGH OF MANHATTAN.

Broome st, Nos 222 & 224, store. Jos D Goldstein to Chas Nareff, 77 Essex st; 5 3-12 yrs from Feb 1, 1911. Jan 19, 1911. 2:352. 1,224 & 1,284
Chambers st, No 152, str & b. Bernard Kreizer to Ralph B Carter Co, 50 Church st; 10 2-12 yrs from Mar 1, 1911. Jan 19, 1911. 1:137. 2,500
Delancey st, Nos 82 & 84, two single str & bs. Morris Rose & ano to Jos Wilner & ano, 60 Delancey st; 5 4-12 yrs from Jan 1, 1911. Jan 19, 1911. 2:415. 1,860 to 2,160
Division st, Nos 84 & 86. Cancellation of lease & agreement as to surrender. Kath Wilson & Adelaide Lyons with Sand Realty Co, 200 Bway. Nov 1. Jan 17, 1911. 1:292. nom
East Broadway, No 189 cor basement store, part of sub-basement Jefferson st, No 12 & also Jefferson st basement str adj cor, also basement str on East Bway adj cor. Louis Golde to Saml Gruber, 222 E Bway; 9 1/2 yrs, from Nov 1, 1910. Jan 16, 1911. 1:284. 2,052
Greenwich st, No 18, hotel. Walter A Burke to Bronislaw Zgobicki, on premises; from Nov 1, 1910, to May 1, 1913. Jan 16, 1911. 1:14. 1,500 & 1,620
Houston st, No 79 E, all. Howard Conkling to John Casale, 434 E 13th st, et al; 3 yrs, from Jan 1, 1911. Jan 16, 1911. 2:507. 960
Houston st, No 267 E ground floor & b. Max Marcus to M Marcus, Suffolk st, No 177 inc a corpn, 269 E Houston st; 6 3-12 yrs from Jan 17, 1911. Jan 19, 1911. 2:355. 2,400
Leonard st, No 31. Assign lease. Thos B Russell ADMR Irving L Russell to Agnes A Lauben & Thos B & Grace E Russell, all of Bklyn. 1-3 part. All title. May 14, 1909. Jan 18, 1911. 1:179. nom
Mulberry st, No 25. Assigns 2 leases. Chas Salomone to Nicola Salomone. Mt \$4,000. June 17, 1908. Jan 18, 1911. 1:161. nom
Same property. Assign lease. Nicola Salomone to Nicholas Buonomo. Mt \$4,000. Aug 29, 1910. Jan 18, 1911. 1:161. nom
Prince st, No 101, 25x100, 7-sty bldg to be erected. Chas Laue, of Bklyn, to Harry Wolpin & Morris Gershin; Mar 7, 1910, 15 yrs, from Oct 1, 1910. Jan 13, 1911. 2:513. net, 5,000 & 5,500
South st, No 8, all. Margt T Carolan GUARDIAN of John & Mary Landers to Wm J Smith, of Titusville, Pa; 5 yrs, from May 1, 1911. Jan 14, 1911. 1:4. 3,600
Spring st, No 107 cor Mercer st, -x-, all. Connecticut Trust & Mercer st Safe Deposit Co of Hartford, Conn, EXR Amelie F D Childs et al to Robert Ohms, 754 Kelly st; 10 yrs, from May 1, 1911. Jan 16, 1911. 2:499. 4,000
Suffolk st, No 135, surrender lease. Jonah Latner to Mollie Harris. Jan 16. Jan 17, 1911. 2:354. nom
Stanton st s e cor Pitt st, str & b. Abraham J Dworsky to Jos Pitt st Feldman, 292 E Houston st & ano; 4 yrs from Jan 1, 1911. Jan 19, 1911. 2:339. 1,620
Washington st, No 753, 4-sty bldg. John Corse as TRUSTEE Henry Corse to Bartholomew F Kenney; 5 yrs, from May 1, 1908, Rerecorded from Feb 17, 1908. Jan 16, 1911. 2:635. 1,400
Same property. Assign lease. Bartholomew F Kenney to P N Keller. All title. Jan 14, 1911. Jan 16, 1911. 2:635. nom
Same property. Consent to assign lease. John Corse as TRUSTEE to Bartholomew F Kenney. Jan 14. Jan 16, 1911. 2:635. nom
William st, No 154 cor Ann st, part of ground floor. Chas F Ann st Noyes, of Bklyn, N Y, to Wm B Scanlon, 660 Vanderbilt st, Bklyn, N Y, & Chas F Moran, Jr, 468 Dean st, Bklyn, N Y; 9 yrs & 2 1/2 months, from Feb 15, 1911. Jan 16, 1911. 1:93. 3,500 & 4,000
4th st, No 34 E, str & part b. Tillie Tausig to Eisig Gottlieb, 5 2d av; 5 yrs, from Jan 1, 1911. Jan 14, 1911. 2:531. 1,200
7th st, Nos 279 & 281 E, 2 houses. Betty Gluck to Louis Ober, 281 E 7th st; 3 yrs, from Dec 1, 1910. Jan 14, 1911. 2:377. 3,000
7th st, No 148, s s, 250 e Av A, 25x90.10. Assign lease. Gerson M Krakower to Sigmund Levin, 1 W 117th st. Jan 12. Jan 13, 1911. 2:402. nom
7th st, No 148, s s, 200 e Av A, 25x90.10, 5-sty bk tnt & str. Leasehold. FORECLOS, Dec 2, 1910. Richd H Clark referee to Gerson M Krakower, 100 W 117th st. Mt \$5,500. Dec 29. Jan 13, 1911. 2:402. 1,950
10th st, No 238 E, east str & b. Isaac Silberberg to Jacob Schmitt, 238 E 10th st; 3 yrs, from Nov 1, 1910. Jan 16, 1911. 2:451. 780 & 840
11th st, No 328 E, all. Salvatore Cannariato & ano to Antonio Ditta, 322 E 11th st; 5 yrs, from Feb 1, 1911. Jan 13, 1911. 2:452. 3,276
13th st, No 140 E, all. Albert E Smith, 140 E 13th st, to Louis Gordon, 140 E 13th st, & Louis Supera, 348 E 66th st, & David Goldblatt, 12 E 107th st; 5 yrs, from Feb 1, 1911. Jan 16, 1911. 2:558. 3,000
13th st, No 140 E. Surrender lease. Henry Bennett, 140 E 13th st, to Albert E Smith, 140 E 13th st. Jan 14. Jan 16, 1911. 2:558. nom
14th st, No 5, n s, 92 e 5th av, 33x129. Assign lease. C N & S A Const Co, 1400 5th av, to Rose Augenblick, 3675 Bway. Jan 19, 1911. 3:842. 100
14th st, No 608 E, str & cellar and 4 rear rooms above store. Adolph Kagel to Monroe Eckstein Brewing Co, No - Monroe rd, Castleton Corners, Borough of Richmond; 3 yrs, from May 1, 1911. Jan 18, 1911. 2:396. 780
17th st, No 241 W, surrender lease. Oscar I Mayer to Saml Miers, 1583 Bway. Jan 5. Jan 17, 1911. 3:767. nom
23d st, No 112 E, all. Oswald Oelschlagel to Ralph Elsinger, 630 W 135th st; Jan 13, 1911, 21 yrs, from completion of alterations. Jan 14, 1911. 3:878. Taxes, &c, & 5 1/2% on valuation of \$110,000.

23d st, No 24 W. Surrender lease. Monroe Koch & ano to Chas A Baudouine, at Rye, N Y, & John F Baudouine, 270 Riverside Drive, TRUSTEE Chas A Baudouine. Dec 29. Jan 17, 1911. 3:824. nom
Same property. Acceptance of surrender of lease. Chas A Baudouine & ano TRUSTEES Chas A Baudouine to Monroe Koch & ano. Dec 29, 1910. Jan 17, 1911. 3:824. nom
27th st, Nos 31 to 37, n s, 325 e 6th av, 100x98.9, all. Henry W Boettger to M Cohen & Bros Realty Co on premises; 15 2-12 yrs, from Dec 1, 1910. Jan 19, 1911. 3:829. taxes &c & 52,500
29th st, No 312 W, assign lease. Jane Daly to Thos Snell. June 8, 1906. Jan 17, 1911. 3:752. O C & 100
37th st, No 130 W. Assign lease. Philip Levey, 258 W 34th st, to 130 W 37th St Co, 20 W 31st st. Dec 27. Jan 13, 1911. 3:812. nom
37th st, No 130, s s, 171.2 w Bway, 23.6x98.9, all. Roman Catholic Church of the Holy Innocents to Philip Levey, 161 W 34th st; 20 1-12 yrs & 3 days, from Sept 28, 1910. Jan 13, 1911. 3:812. taxes, &c, & 4,000 & 4,200
Same property. Consent to assign lease to 130 W 37th St Co. Same to same. Dec 27, 1910. Jan 13, 1911. 3:812. nom
37th st, Nos 313 & 315 W, 30x 1/2 blk, all; also stables & sheds in rear of Nos 317 to 321 W 37th st. Emily A Long to Thos Murtha, 1758 E 13th st, Bklyn; 2 yrs from Feb 1, 1910. Jan 17, 1910. 3:761. 2,100
Same property. Same to same; 3 yrs from Feb 1, 1912. Jan 17, 1911. 3:761. 2,100
38th st, No 66 W, two basement stores, parlor floor, store, 2d & 3d floors & part 4th floor. Paul De B Loughton to Eugene J Flood, 558 7th av; from Dec 1, 1910 to Oct 1, 1926. Jan 17, 1911. 3:839. taxes &c 2,500
Same property. East basement store. Same to same; from July 1, 1910 to Oct 1, 1926. Jan 17, 1911. 3:839. 600
46th st, No 449 W, str & b. Marie Wellner to Henry Claassen, 449 W 46th st; 3 1/2 yrs from Nov 1, 1910. Jan 19, 1911. 4:1036. 420 & 480
72d st, Nos 125 to 137 E, all. Hotel St Lorenz furnished, 125-133 E 72d st, a corpn to Atlas Hotel Co, 127 E 72d st; 5 yrs from May 1, 1910. Jan 17, 1911. 5:1407. 30,000
118th st, No 310 E, surrender lease. Louis Grunas, 306 E 118th st to Stonington Realty Co, 35 Nassau st. All title. Jan 18, 1911. 6:1689. 202.33
125th st, No 12 W, store. Alex Hess to Jacob Schuster, 1137 Bway, Bklyn; 1 10-12 yrs from Feb 1, 1911; 3 yrs renewal at \$2,700 & \$3,000. Jan 17, 1911. 6:1722. 2,500
Av B, Nos 97 & 99, all. Eva Male to Mendel Korn on premises; 3 yrs from Jan 1, 1910. Jan 19, 1911. 2:389. 6,100
Av B, No 45, store & cellar. Anna M Aebly, mgr to Adolph Leichter; 3 yrs from July 1, 1910. Jan 17, 1911. 2:386. 1,200
Bowery, No 15. Subordination of lease to mt for \$17,000. Saml Trauman & Saml Stein with Harris Schwartz, 5 E 106th st. All title. Nov 7. Jan 14, 1911. 1:289. nom
Broadway, No 2907 1/2, str. Broadway & One Hundred & Thirtieth St Co to Fred Hallfeld, 614 Riverside Drive; 6 7-12 yrs, from Mar 1, 1911. Jan 13, 1911. 7:1895. 2,000 to 2,500
Broadway, Nos 1651 to 1665 n w cor 51st st, 201 to s s 52d st 51st st, No 215 W x103.11x200.10 to 51st st x108.2, 52d st, No 224 W | all, The Albany. Girard Trust Co of Phila, Pa, as TRUSTEE John J & Lela A Emery to John L Murray, 244 W 99th st; 21 yrs, from Oct 1, 1911. 4:1023. Jan 13, 1911. Taxes, &c, & \$25,000 to \$75,000 per annum; total for term. 1,260,000
Broadway n e cor 156th st. Release of mt on lease & chattels. 156th st Bernheimer & Schwartz Co to Fleischmann Bros Co, 507 5th av. All title. Jan 11. Jan 19, 1911. 8:2134. nom
Lexington av s w cor 104th st, store & basement. Victor Land & 104th st Impt Co to Nathan Schatz, 130 E 104th st; 4 8-12 yrs from Sept 1, 1910. Jan 17, 1911. 6:1631. 720 & 1,000
Lenox av, No 477 s w cor 134th st, -x-. Assign lease. Berger 134th st Wine & Liquor Co to Morris J Simon, 408 Lenox av. Jan 12. Jan 16, 1911. 7:1918. nom
Park av, No 381 n e cor 53d st, str & part b. Louis E Becker to 53d st Edw Freund, 212 E 15th st; 5 yrs from May 1, 1910. Jan 17, 1911. 5:1308. 1,500 & 1,800
2d av, No 99, str. Aaron Rosenberg to Vaslous Chrisomalis, 50 2d av; 10 yrs, from Jan 1, 1911. Jan 13, 1911. 2:461. 1,500
Same property. Assign lease. Vaslous Chrisomalis to Panagolista Chrisomalis, 50 2d av. Jan 11. Jan 13, 1911. 2:461. nom
3d av, Nos 993 & 995 all. W Bourke Cockran to Henry Stedeker, 59th st, No 203 E | 1264 Lex av; 8 yrs, from Feb 1, 1911. Jan 16, 1911. 5:1414. 9,000 to 9,750
3d av, No 487 s e cor 33d st, str & b. Seitz Realty Co to Jeremiah 33d st Hodnett, 2 W 121st st; 10 yrs from Jan 1, 1911. Jan 19, 1911. 3:913. 2,500
4th av, No 61, first loft. Benj Blossom Jr & ano EXRS Minnie P C Blossom to Mark E Sandford, 213 2d av; 2 yrs, 6 months & 15 days from Oct 15, 1910. Jan 19, 1911. 2:555. 900 & 950
5th av s w cor 47th st, 50.5x100, all. Ralph L Shainwald to 47th st Louis M Starr, 574 Mad av; 21 yrs, from May 1, 1911. Jan 16, 1911. 5:1262. Taxes, &c, & \$65,000 for 1st yr and thereafter. 80,000
5th av, No 313, e s, 28.9 s 32d st, 28x150, all, with rights to alley, Aaron A Fishel et al to Mason & Hamlin Co, at Boston, Mass; Oct 22, 1908, 2 yrs, from Jan 15, 1909. Jan 13, 1911. 3:861. taxes, &c, & 12,500
Same property. Agreement as to renewal of above lease to Apr 30, 1924, on same terms. Same with same. Oct 22, 1908. Jan 13, 1911. 3:861. 2,362
6th av, w s, 16 s 32d st, 16x61 with L on 32d st, 16x16, str & part of b. Sixth Av Realty Co to Geo Dededimos & ano doing business as Washington Candy Co, 527 6th av; from Mar 1, 1911 to May 1, 1923. Jan 17, 1911. 3:807. 15,000
8th av, No 925, south str. Peter Dooley & ano to Sarah Burstein; 5 yrs, from May 1, 1909. Jan 16, 1911. 4:1045. 1,000
8th av, No 925, north str. Peter Dooley & ano to Saml Simmons; 5 yrs from May 1, 1909. Jan 19, 1911. 4:1045. 1,000
9th av, Nos 588 & 590, all. Gertrude Weil to Jacob Lahn; 10 yrs from Apr 1, 1909. Jan 19, 1911. 4:1033. 3,822 & 4,200
9th av, No 188, s e s, abt 80 s 22d st, 20x71. Assign lease. Mary E St John et al to Eugenia M Polhamus & Anna A McDowell. All title. Nov 29, 1909. Jan 16, 1911. 3:745. nom
Same property. Assign lease. S Frances Jessup et al HEIRS Wm H Jessup to same. All title. Nov 29, 1909. Jan 16, 1911. 3:745. nom



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CORPORATIONS.

Table listing names and addresses of corporations, including entries for Densmore-Compton Building Co, Wilhelmi Hall & Co, N Y Evening Journal Pub Co, Congregation Shebat Achim, Seligman Frame Co, Carbonless Paper Co, Barrett Nephews & Co, Shanley Co, Poldow Construction Co, Board of Education of the City of N Y, Solax Co, F Sutherland Co, George Mfg Co, South Side Construction Co, Tichenor Grand Co, Metropolitan Mercantile & Realty Co, Paramount Film Co, Manhattan Securities Co, Manhattan Clock Co, Mutual Aid Society, N Y Bridge & Iron Co, Federal Ice Machine Co, City of N Y-Fiss, Doerr & Carroll Horse Co, Harlem Steam Laundry Co, Gordon, Heitzner Construction Co, Massachusetts Bonding & Ins Co, A Hupfels Sons, and N Y Taxicab Co.

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603 WEST 42d STREET

Wilson, Mariette—R Ganbo. 1910.....78.72
 Williams, Herbert T—Acme Furnace Equipment Co. 1910.....688.52
 Same—same. 1911.....104.57
 Wolfman, Milton J—W Lipshutz et al. 1910.....79.71
 Wagoner, Geo W—I Jacobs. 1910.....168.65
 Weil, Jonas, Bernhard Mayer & Louis V Weil & Benjamin J Weil—Frooks Engine Co. 1911.....260.68

CORPORATIONS.

Magenta Co—Sharlow Building Co. 1910.....217.60
 N Y Edison Co—L C Smith, Jr. 1911.....250.00
 Oppenheim Realty Co—Thos C Edmonds & Co. 1907.....172.23
 Aqueduct Construction Co—L Marx. 1910.....230.81
 Same—same. 1910.....321.21
 Brooklyn Heights R R Co—M Levine. 1910.....1,933.00
 City of N Y—I C Ogden. 1910.....1,384.04
 Gordon-Stein Contracting Co—H Casper. 1910.....153.91
 Casein Co of America—J E Webster et al. 1909.....145,654.80
 American Art Mfg Co—W Reid. 1910.....88.92
 Beneficial Realty & Construction Co—E J Ludwig. 1910.....127.47
 Ciglia Shock Preventer Co—Newark Sign Co. 1910.....138.51
 Manufacturies Security Co—National Lead Co. 1910.....123.51
 Poldow Construction Co, Jos Poldow, Jacob Kaestler, David Bradspis & Harry J Winkler—Morse Iron Works. 1911.....344.96
 Perniciaro, Vincenzo & Antonio Caltebellota—M Ackerman. 1910.....187.20
 Rupprecht, Hans M, Geo Pfeuffer, Emil F Groth, Edwin M Spohr, Frank Kunow & Paul Krueger—A J Simmons. 1910.....430.81
 Greene, Neuberger Co—E C Greene. 1910.....1,642.84
 Kings Farm Realty Co—City of N Y. 1910.....59.41
 James Murtaugh Co—L Appell. 1910.....185.09
 Schwartz & Co—Friedland & Levine Bros. 1910.....224.65
 North Side Cornice & Roofing Co—Richardson & Boynton Co. 1910.....128.90
 Crescent Delivery Co—Bridgport National Bank of Bridgport, Pa. (1911).....2,029.56

¹Vacated by order of Court. ²Satisfied of appeal. ³Released. ⁴Reversed. ⁵Satisfied by execution. ⁶Annulled and void.

MECHANICS' LIENS

Jan. 14.

134—130th st, Nos 278 & 280 West. Jacob Kosofsky agt Alphonse E Voss & Louis Goldsmith.....71.65
 135—8th av, Nos 2420 & 2422. Same agt Johannes M Johannsen & Louis Goldsmith.....71.65
 136—7th av, n e cor 128th st, 99.11x100. Cork & Zicha Marble Co agt N Y Presbyterian Church & Jno J Fleming.....170.00
 137—Webb av, e s, whole front bet 188th st & De Voe Terrace, 285x irreg. Gustavus M Roden agt Richard M Montgomery & Co (Renewal).....1,743.50
 138—So Boulevard, e s, 100 n Barretto st, 100x225. Brooklyn Fire Proof Sash & Door Co agt Brook Construction Co.....550.00
 139—St Nicholas av, n e cor 172d st, 100x100. Same agt Collier Construction Co.....325.00
 140—Mott av, s e cor 144th st, 100x100. Maisel Hardware Co agt Handy Realty Co & Rockville Realty Co.....299.99
 141—Jackson av, w s, 214 n 163d st, 106x100. Henry Muskat agt Ram Realty Co & Reliable Realty Co.....295.00

142—Creston av, w s, 93 s 183d st, 100x130. Henry Muskat agt Walmar Realty Co.....300.00
 143—Kelly st, e s, 120 s Intervale av, 100x100. Standard Damp-Proofing & Roofing Co agt Longfellow Realty Corp & Louis Stegel.....87.50
 144—19th st, Nos 12 West. Alex M Berman agt Annie T L Atterbury & Max Saltz.....800.00
 145—Valentine av, n w cor 197th st, 90.1x84. Gennaro Fico agt Philip Cahill.....300.00
 146—Minford pl, No 1446. Hugh P Kelly agt Stephen Still.....200.00
 147—27th st, No 235 East. Laura Roofing Co agt Louis J Rosendoff.....85.00
 148—St Nicholas av, n e cor 172d st, 100x100. Theo F Hahn agt Collier Construction Co.....1,150.00
 149—3d av, s e cor 175th st, 113x138. H Herrmann Lumber Co agt Codae Realty Com.....7,750.00

Jan. 16.

150—St Nicholas av, n e cor 172d st, 100x100. Jos Starobin agt Collier Construction Co.....1,100.00
 151—17th st, Nos 117 to 121 West. Eller Mfg Co agt Edw Margolies & Harlem Metal Ceiling Co.....350.00
 152—144th st, Nos 247 & 249 West. Jacob Warschawsky agt Rose Wienick & Mr Wanderman.....54.10
 153—Satisfied.
 154—Marion av, s w cor 198th st, 50x100. Jacob Peter agt Theodore Riehl & Latham Realty Co.....674.65
 155—26th st, No 36 West. Jno H Scheier agt Paul Shotland & Edgar Lehman.....300.00
 156—13th st, No 624 East. Jas J Mooney Co agt Remmos Realty Co.....162.70
 157—17th st, No 111 West. Wm Muller agt David Osterweis (renewal).....100.00
 158—Forest av, w s, 100 s 161st st, 72x88. Bronx Roofing & Water Proofing Co agt Leuis Realty & Construction Co & Faber & Schneider.....125.00
 159—Evelyn pl, n e cor Davidson av, 25x100. Chas F McCabe Jr agt Frank A Tenbrook.....142.00
 160—173d st, Nos 452 & 454 East. Louis Fink agt Sarah Hillson & Minnie Levy.....140.00
 161—Albany av, e s, 175 s 233d st, 25x120. Thos McBride agt Martin Passannanti.....235.86
 162—147th st, n s, 45 w Concord av, 37.6x100. W M Young agt Mrs M S Cullo & Cassiara & Co.....32.50
 163—Valentine av, n e cor 178th st, 129x61. Thos C Edmonds & Co agt Belstone Realty Co & Jno Rendall.....655.00
 164—3d av, s e cor 175th st, 113x138. Oriental Fireproof Sash & Door Co agt Cadae Realty Co.....940.00
 165—26th st, No 153 East.....
 Broadway alley, No 3.....
 Otis Elevator Co agt Margaret T Johnston (renewal).....120.59
 166—125th st, Nos 321 & 323 East. Abraham Cohen et al agt Richard K Fox & Ferber & Supenick.....1,050.00
 167—164th st, Nos 548 to 558 West. Hans Lieblich agt Heights Metropole Construction Co.....206.30
 168—Marble Hill Road, n e cor 225th st, 100x100. Jno Steron Co agt Hudson Terrace Realty Co & Lawrence Kelly & Co.....225.00

Jan. 17.

169—Satisfied.
 170—Brook av, n e cor 170th st, 50x100. Manhattan Grille & Fret Work Co agt Brook Avenue Construction Co.....40.00
 171—13th st, No 624 East. Pelham Operating Co agt Remmos Construction Co & Vincenzo Bornacchio.....50.65

172—183d st, n s, 99.7 w Washington av, 175x100. Max Jackson agt Bell Stone Realty Co, Bronx Borough Bank & Jno Rendall.....2,650.00
 173—Valentine av, n e cor 178th st, 128.9x60.2. Same agt Bell-Stone Realty Co, Bronx Borough Bank, Irvine Realty Co & Jno Rendall.....3,850.00
 174—240th st, n s, 62.8 e McLean av, 50.4x irreg. Wm Coogan agt Jas T Doyle.....36.00
 175—152d st, No 378 East. Jno F Mason agt Longfellow Realty Corp & Louis Siegel.....69.80
 176—Kelly st, e s, 149.2 n 167th st, 100x116.11. Jno F Mason agt same.....40.60
 177—16th st, Nos 5 & 7 East.....
 5th av, No 85.....
 Jno Pirkel Foundry Co agt Realty Assets Co & S P Pearson & Co (renewal).....435.00
 178—Washington av, No 1525. Jacob Shapiro agt Heirs of Harry Goldblum & Harry Goldblum.....150.00
 179—142d st, n s, 350 e 7th av, 50x100. Edwin Shuttleworth Co agt R & M Realty Co (renewal).....1,507.53
 180—Jackson av, w s, 214 n 163d st, 80x106. Tremont Iron Works agt Ram Realty Co.....545.00
 181—177th st, n s, 100 w Audubon av, 170x104. F Zambetti & Bros agt Perlman, Berch & Orr & Laitmans & Repatzky.....85.00
 182—Satisfied.
 183—150th st, No 761 East. Marcus Buda agt David Cohen & C E Hoyt.....107.33
 184—5th av, No 398. Jacob Hecht agt Albt Simonson & Gorden & Stein Contracting Co.....160.00
 185—Prospect av, w s, 350 n 183d st, 50x100. J Rosenblum & Co agt Di Angelo Bonagur Construction Co.....83.00

Jan. 18.

186—138th st, No 103 West. M Abbots Sons agt Victor Lubliner & Annie Lubiner.....255.37
 187—Kelly st, Nos 847 to 891. Moris Wolfinger et al agt Belstone Realty Co & Jno Rendall.....1,131.60
 188—Madison av, n e cor 66th st, 100.5x100. Wm Eckenfelder agt Parkview Co (renewal).....6,861.45
 189—Valentine av, n e cor 178th st, 128.9x61.2. Bushmiller Co agt Irvine Realty Co, Bronx Borough Bank & Bellstone Realty Co & Jno Randall.....1,175.00
 190—Belmont av, n e cor 176th st, 199x107.11. Standard Plumbing Supply Co agt Storey Realty Co & Wm J Murray.....1,680.08
 191—Satisfied.
 192—Jackson st, Nos 79 & 81. Teddy Connolly agt Church of St Mary & P Walsh Co.....876.50
 193—Lewis st, e s, 137 n Delancey st, 37.6x101.10. Philip Silverman agt Flora Weinberg & Louis Freibaum.....44.00
 194—Bowery, No. 29. Eller Mfg Co agt Mariorie H Blyth.....299.00
 195—Broadway, Columbus Circle, 58th st and 8th av, whole block. Michael Carney agt Wm R Hearst & A H Hillers.....381.32
 196—152d st, s s, lot 360, map of Village of Melrose South, 25x115.2. Nathan Passman agt Longfellow Realty Corp.....1,200.25
 197—26th st, No 29 West. John H Scheier agt Estate of Geo G Hastings, Edgar & Henry Lehman, lessees & Edgar Lehman.....2,288.00
 198—162d st, Nos 295 to 299 East. Hahn & O'Reilly agt Melrose Building Co, United Painting & Decorating Co.....45.15
 199—134th st, No 539 East. Wolf Gelband agt One Hundred Thirty Fourth Street Co & Herman Knepper.....300.00
 200—60th st, No 104 East. Freeman Bloodgood, Jr, et al agt Park Avenue Holding Co & Robt W Boyd.....125.00

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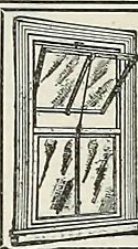
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