

REAL ESTATE RECORD AND BUILDERS GUIDE.

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SIGNIFICANCE OF THE NEW TAX THEORIES

How Attempts at Universal Philanthropy Are Increasing Living Costs—Tenement, Minimum Wage and Single-Tax Legislation.

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HEAVY tax burdens imposed upon real estate in New York have been operating most unjustly upon a large class of investors whose savings are in this form of investment.

The total bonded debt of the city of New York was \$1,263,693,904.61 on the 31st day of December, 1913. Deducting from this the corporate stock, notes, assessment bonds and general fund bonds held by sinking funds, the net amount of this debt held by the public is shown as follows:

Corporate stock, corporate stock notes and assessment bonds	\$898,013,401.88
Special revenue bonds....	36,225,475.03

During the year 1913 the total revenue receipts of the city aggregated \$203,405,943.38, of which sum the taxes collected during the year aggregated \$148,556,847.55. These tax collections consisted of \$134,192,431.12 from taxes levied on lands and buildings; \$6,730,062.46 from special franchise taxes; \$3,636,908.53 from taxes on real estate of corporations, and \$3,997,445.44 from personal property taxes.

In the report of the Comptroller the expenditures during 1913 are briefly described as consisting of \$7,947,031.96 paid as direct taxes to the State of New York; \$135,625,710.47 in current administrative and operating expense. There was \$45,721,775.67 paid for interest on the city debt, of which \$9,518,093.51 was paid into the city sinking funds and \$30,203,682.16 was paid to outside holders of the city's securities. The outlays for public improvements aggregated \$103,605,512.21. The significance of these figures can only be understood by comparing the annual budgets for past years.

Under public improvements are included monies paid in meeting the cost of construction of the Catskill Water Supply, Rapid Transit construction, dock improvements, construction of new Municipal Building, acquiring the site for the new court house in Manhattan, building of and extensions to school-houses and the carrying out of many other improvements to which the city is committed.

It will be found that assessed valuations (of real estate) have risen from \$2,463,135,687 in 1897 to \$8,049,859,912 in 1914 in an endeavor to provide funds, and the alarming increase in taxation is inevitably bringing property owners face to face with a crisis.

Effects of Socialistic Government.

The reasons for this increase are not difficult to discover. We are becoming more socialistic in our ideas, and vast sums are required to meet new needs. Throughout the country generally in our cities the making, sweeping, lighting and repairing of streets, roads and bridges, sewerage systems in all their complexity, museums, parks, art galleries, libraries, concert halls, markets, fire-engines, ferries, public baths, harbors, piers, wharves, docks, hospitals, dispensaries, schools and universities, have all been

brought under collective management. The municipality is acting socialistically and communistically to a degree which few Americans realize. There are also many evidences of municipal extravagance and waste, as well as notable instances of official corruption.

A renewal of agitation in the Legislature for an increment tax reminds us that the question of taxation, like every other economic one, is essentially a question of pure theory and its practical application.

Fair-minded men, recognizing that sound legislation can never be based on fallacies, will not subscribe to the new tax theories without an honest and intelligent investigation of the situation; but public opinion will to some extent be influenced by those who do not perceive the effect of unwise legislation.

Laws must be tested in their actual operation before they can be called good ones. It is an unfortunate fact, however, that the simplest of tax laws may give rise to complications and inequalities when it comes to administration, and the adoption of mistaken tax theories must inevitably be followed by disastrous effects and widespread dissatisfaction. The expenses of government cannot be escaped, but the burden should be equitably distributed. That this burden has been increasing instead of diminishing is beyond dispute.

What History Teaches.

In the British Isles, where conditions affecting taxation have become acute, and where the burden placed upon landed proprietors is more heavily felt than here in prosperous America, the tendency to increase taxes and to dispense wealth under plans of State insurance for wage-earners and in other ways no less direct is progressing until many thoughtful people believe that these symptoms of socialism and governmental weakness mark a decline in the growth and power of the British nation.

The student of history knows that as civilization has advanced, governments have been called upon to assume new and more complex functions; the sphere of action of the State grows larger and the ends it serves grow more numerous. The expenses of government likewise tend to increase. While Lowe in 1822 estimated the yearly net income of the British people at £251,000,000, the Government expenses in 1813 and 1814 averaged £106,000,000, and this did not include the cost of schools, churches and benevolent institutions, but the figures quoted represent the sum voluntarily devoted to public purposes by Parliament. Between 1685 and 1841 the population of the United Kingdom more than trebled its numbers, but in the same period of time the outlay of the state increased forty-fold. It is thus to be observed that there is a natural law of increase in legitimate expense.

The adherents of Socialism are eager to hasten this natural movement, while the Conservative, who believes in the institution of private property and the normal rewards of thrift and frugality, views the logical results of this tendency with some apprehension and alarm.

Economists generally have come to regard direct attempts made at socialism and communism as diseases of the body social which have affected every highly civilized nation at certain periods of its existence. If the body be too weak to react healthfully and curatively, the evil is very apt to lead to the decline of all true freedom and order.

At four periods of the world's history it will be found that socialistic and communistic ideas have been most widespread. (1) Among the ancients at the time of the decline of Greece; (2) at the time of the degeneration of the Roman Republic; (3) among the moderns in the age of the Reformation, (4) and again in our own day.

To cite examples from Roman history of these manifestations, the practice of supporting the populace at the expense of great candidates or of the state was developed to a very great extent. The masses lived very largely by the sale of their right of suffrage to the highest bidder. In the social reforms of the younger Gracchus, besides the limitation of large land ownership the principal points were the following: The sale of wheat under market price, but only to the inhabitants of Rome itself; the construction of great highways in Italy, colonization at the expense of the state, and the increase of soldiers' pay. The socialistic plans of Rullus went much further. Had his agrarian laws been put into execution he would have confiscated very nearly the entire country in the interest of the poor and of their demagogues. Rome twice experienced social revolutions of the most frightful character.

Keep One Foot On the Ground.

The demand of modern civilization and its political philosophy is for social justice and equality of opportunity at a time when the conditions of production appear to forbid industrial individualism. Let us keep one foot on the ground and remember that the real progressive is not apt to be the one who favors revolution.

The institution of private property and the constitutional safeguards to individual freedom are not to be abolished, for they are too sacred to men of Anglo-Saxon blood to be discarded for the doctrine of community of goods, supplemented with the idea of an organization of labor, or the centralized superintendence of all production and consumption, either by the government already existing, or by one to be created anew.

"Universal Philanthropy."

We may well ask whether every incentive which now moves man to industry and frugality is to disappear and nothing remain but universal philanthropy. This cannot be so long, as the growth and prosperity of a nation depend upon the virility of its people and the interest of the whole depends upon the interests of the individual citizen.

In the program of social reform for wage-earners, the aim has been quite properly to protect them in the continued enjoyment of their present standards of living. To do this we have passed fac-

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tory laws to limit the hours of toil and define and regulate the conditions under which the work is performed. Among other protective measures designed to prevent our laborers from losing ground in their struggle to rear their children under as favorable conditions as they themselves have known, are laws to establish a Minimum Wage and the so-called Tenement House acts, neither of which tend in any way to lessen the cost

of living or to confer any benefits gratuitously upon tenant or landlord. In this whole movement we find nowhere an attempt to compensate for property loss or to distribute the increased expense beyond the property owning class.

What the Tenement Law Did.

However beneficial to the health of the community in the long run, it is well known that the effect of the enforcement of the Tenement House Law, for

instance, was a shrinkage in property valuations and the income to be derived therefrom.

There are 600,000 rentpayers in the city of New York and 95,000 property owners, and it would seem that any just measures for tax reform should take account of the source of our present revenue. Certainly the prosperity of such a large community should be at least consulted.

REAL ESTATE DEMONSTRATION AT ALBANY

The Successful Protest Against the Half-Tax Referendum and Other Bills Believed to Be the Turning Point in the Real Estate Situation.

THE protest of real estate interests against over-taxation and against the imposition of unjust laws and ordinances is beginning to produce results. Events of the week in taxation matters have made it of epochal importance to real estate and related interests. A turning point seems to have been reached, and from now on the burdens on real property are expected to be gradually lessened instead of increased, as they have been for a decade. The fixing of the city tax rate at from three to five points lower than it was last year was the first of the events referred to, and the disfavor with which the members of the Joint Committee on Cities of the Legislature received the arguments of the single-taxers was the second event which has this week revived the spirits of taxpayers.

A Formidable Demonstration.

The large party which went to the hearing to oppose the bill came away with the belief that the bill will not be reported out of committee. More than two hundred men representing all the real estate boards, boards of trade and commerce, and nearly all the really active associations of property owners in the several boroughs, attended the hearing, and made it the most formidable demonstration that New York City property interests have made in many years at the State Capital. The presence of a Borough President as the official representative of the Board of Estimate, to present resolutions adopted by that body, and the fact that he was supported not by a chance or promiscuous gathering of objectors, but by a highly representative body of taxpayers must have made a decided impression upon the members of the joint committee.

The organizations which by delegated members appeared in opposition to the bill were headed by the Real Estate Board of New York, and included the Brooklyn Board of Brokers, the United Real Estate Owners' Associations (nine associations in all), the Allied Real Estate Interests, the Chamber of Commerce, the Merchants' Association the Savings Bank Association, the Citizens' Union, the North Side Board of Trade, the Queens Chamber of Commerce, the Richmond Chamber of Commerce, the Taxpayers' Alliance of the Bronx, Murray Hill Taxpayers, Tremont Taxpayers and several Brooklyn and Queens societies.

The resolutions of the Board of Estimate which Borough President McCormack presented were those which were adopted by the board on the occasion of the local hearing on the bill a fortnight ago.

"For Lower Rents."

The principal speakers for the bill were Benjamin C. Marsh, the executive secretary of the local Single-Tax colony, and John J. Hopper, the Register of New York County. Mr. Marsh's newest and strongest argument seemed to lie in a pasteboard box nearly two feet high, which he said contained the signatures of 20,000 working people of Greater New York who favored the referen-

dum and wanted a lower tax on buildings.

Allan Robinson hoped that Mr. Marsh would send a copy of the postal card issued for these signatures to the committee, because it asked for signatures of those who wanted their rents reduced. "We all want our rent reduced" exclaimed Mr. Robinson, "and if that were all, we would all sign." Mr. Marsh rejoined by saying that the card clearly set forth the nature of the proposal to which signatures were requested.

The point in Mr. Hopper's address was that the electorate could be depended upon to vote intelligently on the issue, which brought from Senator Thompson this question:

"Do you think the Legislature has no duty to perform in looking into the merits of this or any other matter before submitting it to the people, and ought we not to consider if the question should be submitted to the people?"

Mr. Hopper replied: "Yes, you ought to consider it carefully, but the people should have a chance to vote for it." With this submission, Mr. Hopper asked if those present did not think the people would vote intelligently upon the bill. "No," loudly replied Assemblyman McCue, who later supplemented his "no" with the qualification, "My reason for saying is not that I am unwilling to trust the public, nor that I am afraid of an intelligent verdict, but because I do not believe they really want the referendum on this matter."

Rapid-Fire Speeches.

As there were many present to speak in opposition to the bill, it was arranged that the time should be divided among the several boroughs, and that some speeches should not exceed a minute, others two and some three. Under the circumstances the oratorical shots were of the rapid-fire order. Among the speakers besides Chairman Robert E. Dowling, Borough President McCormack and President Laurence M. D. McGuire of the Real Estate Board, were Walter Manning of the Savings Bank Association, Robert E. Simon, Alfred E. Marling of the Allied Real Estate Interests, President Henry Bloch of the United Real Estate Owners' Associations, Dr. Henry W. Berg, Thomas Krekeler, Frank Eberhardt, State Tax Commissioner Schwab, Dr. Korn, Pierre M. Clear, and others, representing various Manhattan associations; Stewart McKnight and Henry M. Johnston from Queens, James L. Wells, Judge Schulz and E. B. Boynton for Bronx organizations, and Allan Robinson in rebuttal.

Epitome of the Arguments.

The general purport of the remarks in opposition was that the Herrick-Schaap bill is a thinly disguised single-tax measure intended to be an entering wedge for the complete abolition of taxes on all forms of property except land; with the ultimate purpose of leading up to a constant increase of the rate of taxation on land exclusively, so as to take away all rent value from land, and that means all of the value of land. The enactment of the bill would so reduce real property values as to frighten away mortgage

loans and so cause foreclosures and widespread ruin among owners of real property, especially those who have invested the savings of a lifetime therein.

As there is little probability that the Joint Cities Committee will report the bill, the real estate organizations have proved themselves in this crisis thoroughly efficient and have given the city and State an example of what can be accomplished by united effort.

Other Bills Opposed.

While New York real estate interests were vigorously opposing the Herrick-Schaap bill in the Assembly Chamber at Albany, on Tuesday, a committee of the United Real Estate Owners' Associations was appearing in another part of the building before the Committee on Social Welfare of the Assembly, to argue against a proposed amendment to the Tenement House Law. This bill, if passed, and enacted into law, will give an inspector authority to cause the vacating of any tenement house in the city within twenty-four hours, upon his certificate that it is unfit for human habitation by reason of defects in the drainage, plumbing, lighting, ventilation, etc.

The committee of the United Owners through its spokesmen stated that the ownership of real estate was being made undesirable to a great many people on account of the over-regulation by the various municipal departments and also on account of conflicting orders. The power to cause a vacating of any property should not be granted unless all other attempts to affect compliance with the law have been exhausted. There is ample provision in the Tenement House Law as it is today, for providing for such exigencies, without further broadening the scope of the authority of an inspector by putting in his hands such additional powers.

It was brought out that the vacating of a tenement house upon such an order might mean the ruin of its owner, as it would practically blacklist the property by making it impossible to re-rent. If the mortgage should happen to come due while the property was unoccupied the owner would be unable to renew it or procure a new one. Such a state of affairs, if arising, might result in the loss of the savings of a lifetime.

The Committee on Social Welfare listened with great attention to the various arguments advanced by the representatives of the United Real Estate Owners' Associations, ex-Governor Sulzer, one of its members, being particularly interested. From statements made by various Assemblymen on the committee it is believed that the bill is dead.

At the hearing on the bill introduced by Senator Simpson and Assemblyman Stoddard, which was drafted by the legislative committee of the Citizens Union and which provides for an unearned increment tax, Commissioner Mullan, of the Tax Board, stated that Mayor Mitchel expected to appoint a committee of experts in a few days to take up the whole question of taxation. The commissioner suggested that all proposed legislation which might cause any contemplated revision of the system be held over.

WHAT IS NEEDED IN A MECHANIC'S LIEN LAW

Opportunity to Complete the Building Instead of Having the Work Suspended—This Is One of the Objects of the Simpson Bill.

THERE is a widespread desire on the part of materialmen and subcontractors for some provision of law by which it can be possible that a building operation, against which mechanics' liens have been filed, can be carried to completion and its financing continued, instead of being "tied up," as has so often been the case. There are conflicting interests to be harmonized—those of owners, contractors, loan men, materialmen, subcontractors—in order that no legislation be carried into effect which, although apparently beneficial to some, will hamper the building industry as a whole.

Clearly, the first requirement is some workable, practical plan by which mechanics' liens, when filed, can be "lifted," advancements continued on the building, and loan payments made to a contractor on his contract, as the case might be; or, if necessary, additional funds raised on mortgage and the proceeds used to complete the building, with the ultimate object of paying the claims on the particular operation.

Heretofore the great trouble has been that certain lienors, some because of having the first or second and superior mechanics' liens, others because their liens were small and their hope to have them paid by other lienors to protect their larger claims, have stood out against any concerted action.

Nature of the Simpson Bill.

The provisions of the "Simpson bill," in which many owners and contractors are interested, and which was drafted by the law firm of Phillips & Avery, cover the following matters, among others: Judgments and attachments not found on claims for labor and materials furnished for a particular operation are postponed to liens and judgments of creditors on that operation. Where a building is in trouble, the owner can give a mortgage to trustees for the creditors on that operation, to secure completion, or an assignment of the building loan payments for the same purpose, if holders of 75 per cent of the amount of mechanics' liens so vote; in which case all mechanics' liens, then or thereafter filed against that building, are postponed to such trust mortgage or to the advances made on the building loan under the assignment to the trustees; and all mechanics' liens have then priority and are to be paid pro rata.

In the same way a contractor with an owner or with a municipal corporation can assign to trustees for the creditors on the particular operation the moneys under his contract, if 75 per cent in amount of the liens so vote; in which case the liens become of equal priority.

A further provision allows the placing of a permanent loan, upon a similar vote by lienors, the mechanics' liens then following the permanent mortgage, but without priorities; and also providing for deposit, for the benefit for lienors, in case the permanent loan is more than sufficient to pay off prior encumbrances.

Permits an Owner to Sell.

A still further provision enables an owner, if 75 per cent in amount of liens so vote, to sell his property free from the liens, which then attach to the proceeds of sale, this covering a situation where a building against which liens have been filed, can be disposed of and the proceeds divided among the creditors on that particular operation, instead of leaving the job tied up indefinitely, with accumulating interest charges.

Another provision, and this is applicable to public works contracts, provides that assignments of moneys under such contracts shall be invalid unless filed within ten days after execution. Heretofore cases have arisen where contractors on municipal work, often at the starting of operations, have assigned to financial institutions all the moneys to become due under the contract; where the assignee has withheld the filing of the assignment until trouble seemed imminent; where material men and subcontractors have continued to furnish materials and labor in ignorance that the funds had been assigned away; where just before the contractor has gotten into difficulty the assignment has been filed, and where the assignee has thus secured a preference to the full balance earned by the contractors. Under the proposed amendments of the "Simpson bill," such an assignment must be filed within ten days after its execution, and materialmen and subcontractors can inform themselves, by inquiry, before entering into subcontracts or selling materials, whether or not the funds have been assigned.

The Two Principal Objects.

These briefly and generally are the principal amendments sought by the Simpson bill. Their object is, in short, to enable an owner or contractor, by the vote of 75 per cent of the amount of mechanics' liens, to raise funds by giving security for finishing his operation, or to place his permanent loan without hindrance by a small minority; and taking away priorities among lienors where a job is in trouble.

"There has come from many directions the expression of a desire that all priorities among mechanics' liens be taken away at all times," said Mr. Avery, of Phillips & Avery, authors of the bill. "While appreciating the motive of this desire, the difficulty is that those advocating such a change in the law have not taken into consideration the effect upon mechanics' liens which have been discharged by bond (undertaking) or by deposit.

"It is not possible within the limitations of an interview to state all the objections and difficulties that such a provision would bring about. The Simpson bill meets this desire on the part of materialmen and subcontractors, in that, under its provisions, mechanics' liens retain their priorities only until a building operation gets into difficulty, in which event, by a percentage vote of all those having liens undischarged by bond or deposit, the priorities may be taken away. It would seem to follow as a matter of course that where an operation is in difficulties the priorities would be taken away by the vote provided for.

"Inasmuch as the bonding or depositing of liens occurs when an owner or contractor is not in serious trouble, the priorities should be, as under the provisions of the 'Simpson bill' they are, retained until then, for otherwise no successful steps could be taken to enforce the claim against the bondsmen or deposit until after the completion of the operation. There is no more reason for making bonded and deposited liens of equal priority with subsequently filed and undischarged liens than there would be for requiring a creditor to give up any other security—guaranty, endorsement, bond, etc.—which he may have had the foresight to obtain.

"There are several other practical reasons why the priorities should be

retained until an operation gets into difficulties, and then, when the lienors 'get together,' they may be relinquished and the creditors on that operation be paid pro rata.

"In preparing these amendments, embraced in the 'Simpson bill,' we have not attempted to amend the Lien Law all along the line. Doubtless some of the provisions of the present law might have been more happily worded, but most of them have now had the benefit of interpretation by the courts during the past thirty years, and we believe that the interests of materialmen and subcontractors will be better subserved by adhering in the main to the law as it now stands, and by making needful changes by amendment, rather than by new and perhaps hasty general legislation."

Amending the Tenement Classification.

The Committee on the Affairs of Cities, in the Assembly, has under consideration Bill No. 737, introduced by Mr. Scheidemann, to amend the Tenement House Law. The purpose of this bill is to take out of the tenement house class all buildings occupied by three families or less. At the present time the Tenement House Law applies to all buildings occupied by three or more families.

In the opinion of the Superintendent of Buildings, Mr. Miller, the passage of this act would be a most unwise piece of legislation:

"By far the largest number of tenement houses in the city of New York are three-family houses, and to take these out of the jurisdiction of the Tenement House Department would mean the permitting of a reversion to the unsanitary conditions that existed previous to the enactment of the present Tenement House Law. The passage of this bill would encourage the construction in outlying districts of buildings for three families and creating the very condition which it was found necessary to remedy when the present Tenement House Law was enacted."

Brooklyn's Interest in Small Houses.

The feature of the Brooklyn real estate market this year is the active demand for small houses, especially dwellings in the outlying sections, where the rate of development may be termed almost normal. The number of new operations planned in the borough so far this year equals last year's record to date, and in the opinion of the Superintendent of Buildings 1913 was really a normal year for Brooklyn building operations. The total cost of the buildings planned is, however, far from being as large as the total recorded in 1913 up to this time.

The reviving demand for small dwellings is being reflected in the plans filed. The Milford Construction Co. will build fourteen two-story frame dwellings, each 18.6x43 feet, on Van Sicken avenue north of 86th street. Catherine Courtney will build six two-story houses, 16.8x32 feet, at the corner of Avenue N and East 9th street, to cost \$4,000 each.

—When the Burns restaurant property on Sixth avenue was offered at auction no one was found willing to buy it, outside of the parties at interest. So the plaintiff in the partition suit bid it in at \$95,000 over the mortgage of \$155,000, making the price \$250,000. The property is assessed at \$243,000.

WOULD HARMONIZE CONFLICTING LAWS

Resolution Introduced at Albany to Inquire into the Operation and Results of Building, Factory, Fire Protection and Other Related Laws.

A RESOLUTION has been introduced into the Legislature by Assemblyman Ellenbogen calling for a general investigation of the administration of the various laws relating to the construction of buildings and to the safeguarding of their occupants. The preamble states that there is at present no uniformity in the statutes, codes, ordinances and regulations pertaining to the safe construction of buildings and to the prevention of fires and that a serious conflict of authority has resulted among the various officials, departments and bureaus charged with the enforcements of the laws.

The resolution directs that the committee on Affairs of Cities of the Assembly, or a sub-committee thereof, to conduct a thorough investigation into all of the departments of the State and other political subdivisions thereof for the purpose of determining the value of the existing building and fire prevention laws, ordinances and regulations, the enforcement and operation thereof and the results obtained therefrom, and the effect of the orders issued by the various departments and bureaus. The committee is authorized to conduct hearings and take proof and testimony in Albany or in any part of the State, to subpoena and enforce the attendance of witnesses, including public officers and employees, and to require the production of books and papers, including public records and documents, to employ counsel, stenographic assistance, investigators, and such other employees as may be necessary for the purpose set forth.

The resolution, which has been referred to the Ways and Means Committee, was introduced at the instance of the American Society for Fire Prevention, of which A. W. Herbst is the director.

Other bills of special interest to the real estate and building professions are:

In the Senate.

Int. No. 771. Carswell. Authorizing New York City to erect a court house in the Borough of Brooklyn for the Supreme Court of the Second Judicial District and for the law library of the Borough of Brooklyn. It is to be located on lands now owned or hereafter acquired by the city in the territory bounded by Joralemon street on the north, Court street on the west, Livingston street on the south and Boerum place on the east. The land may be acquired by purchase or condemnation. The court house is to be erected by the President of the Borough of Brooklyn upon plans prepared by him and approved by the Board of Estimate. The Comptroller, when directed by the Board of Estimate and Apportionment, is authorized to issue bonds to raise the necessary funds. The cost of the work is to be a charge against Kings County. The borough president is authorized to modify or alter the plans and specifications, but no change in excess of the estimated cost is to be made except with the express approval of the Board of Estimate and Apportionment. When completed and equipped, the court house is to be maintained under the supervision of the justices of the Supreme Court residing in Kings County, and they are authorized to appoint a custodian, an engineer and such other employees as may be necessary. The expense of maintenance is to be borne by the city, as in the case of other public buildings, or is to be a charge against Kings County. The bill repeals Chapter 390 of the laws of 1909, as

amended by Chapter 357 of the laws of 1912, which provided for the construction of a new court house in Kings County. To Cities Committee.

In the Assembly.

Int. No. 873. Amending the General Corporations Law (new subdivision 12 in section 3) by providing that the expense of an easement in real property acquired or reserved by a municipal corporation, railroad corporation or other transportation corporation is not to be deemed an encumbrance upon such property under any law relating to investments in mortgages upon real property by corporations, trustees, executors, administrators, guardians or other persons holding trust funds. The effect of such an easement upon the property, however, is to be taken into consideration in determining its value.

Int. No. 874. Gage. Amending the Tax Law (section 8) relative to the place of taxation of the personal property of residents. It provides that if the property is tangible, including goods, wares and merchandise, it is to be taxed in the district where the property is situated. If it is not tangible, including money, bank deposits, stock, bonds, notes, credits and interest in property and evidences of debt, it is to be taxed in the tax district where the person resides when the assessment is made. Under the present law personal property is taxed in the district where the person resides.

Int. No. 925. Martin. Amending the Bronx Parkway Commission Act (Chapter 594, Laws of 1907, three new sections, 18-b, 18-c and 18-d) by providing for the extension of the Bronx Parkway to and along Pelham Bay and Hutchinson River valleys to connect with Pelham Bay Park. The bill describes in detail the property which may be taken and provides that the new territory shall be a portion of the Bronx River reservation parkway, to be known as the Pelham Bay and Hutchinson River Parkway.

Excess Condemnation.

Int. No. 1037. McGrath. Amending the Greater New York Charter (repealing sections 396 and sections 970 to 1011, inclusive; and inserting a new section, 396, and thirty-six new sections, 970 to 1005, inclusive) by substituting entirely new provisions relative to the acquisition of property for opening streets and for sewers, parks and certain other improvements. It authorizes the city to acquire title to property or to easements, as may be determined by the Board of Estimate, for streets, parks, bridges and tunnels and approaches to bridges and tunnels, and for improvement of the navigation of waters within the city and waterfronts. It may acquire the property by condemnation proceedings in which the amount of compensation to be paid to property owners is to be fixed by special term of the Supreme Court without a jury, and in a proper case the court is to assess the cost of the improvement or portion of it, as the case may be, upon benefited property. The bill also provides that in acquiring such property the city may take more than is needed for the actual construction of the improvement, but the additional amount must not be more than enough to form suitable building sites abutting on the street, park or other improvement. The extent of this excess property is to be determined by the Board of Estimate, and after so much of it has been appropriated for the improvement as is needed the remainder may be sold or leased by the

city. The owners of real property required for streets and embraced within the lines of streets laid out on the city map may convey the property to the city without compensation. The Board of Estimate is to determine whether any portion of the cost of the proceedings is to be borne by the city or one or more boroughs, and, if so, what proportion. It may also establish areas of assessment for benefit. Buildings taken in these proceedings may also be assessed by the court to not exceeding one-third part of their estimated value. In no case is real property to be assessed for more than half its value. City property benefited is to be assessed the same as private property, and real property acquired by the city in addition to the amount actually needed is also to be subject to assessment for benefit. The bill prohibits the opening of certain streets through certain portions of the property of St. John's College, the University of the City of New York and Columbia University. Where the property taken, or part of it, is under lease or other contract between landlord and tenant, such contracts are to cease and be absolutely discharged as to the part of the property taken but is to remain valid as to the rest of the property. The court is to determine in a separate proceeding, upon application of the parties, the balance to be paid under any such contract. Proceedings started under this article may be discontinued by the Board of Estimate at any time before title has been acquired by the city. Provision is made for appeal by the city or persons dissatisfied with awards or assessments. There are numerous other provisions regulating the proceedings.

Assessments for Benefit.

Int. No. 1038. Van Name. Amending the Greater New York Charter (repealing section 247 and inserting new section 247) by providing that before any public improvement, except an improvement under the Rapid Transit Act, which is to cost \$250,000 or more, is authorized, the Board of Estimate and Apportionment may determine that a portion of the cost to be borne by the city or by one or more boroughs. The whole or the remainder of the expense, as the case may be, is to be assessed upon benefited property. If the cost is to be less than \$250,000 the Board may by unanimous vote similarly determine that the city or any borough or boroughs shall bear a portion of the expense. Provision is made for the issuance of "special revenue bills" in anticipation of the collection of the improvement assessments chargeable against a borough. These bills are to be redeemed out of the taxes levied upon the borough or boroughs on account of the improvement. The bills are to be redeemable out of taxes levied upon such borough on account of the improvement in the year following their issue except that the Board of Estimate may determine that they be redeemed in not exceeding five instalments. There are also other provisions regulating the collection of the special tax for redeeming these bills.

Int. No. 1048. Kramer. Amending the Public Buildings Law (section 3) by providing that the trustees of public buildings must provide sufficient space in one building in New York City for all the bureaus, departments, commissions, boards and officers of the State exercising powers within the city. The trustees are authorized to lease buildings for a term of years.

NEW ELEVATOR BILL OPPOSED

Prescribes Safety Devices on All Elevators, Except in Private Residences—Only a Year's Time Allowed.

A BILL in the State Senate (Herrick, Int. 184) adds a section to the general business law in relation to passenger elevators, by providing that every elevator for the carriage of passengers hereafter constructed, and every such elevator in use when this elevator law takes effect, within one year thereafter shall have placed therein or attached thereto, such automatic device, electrical or mechanical, as will prevent the elevator car from being moved while the elevator door is open.

Every owner of the building is made subject to a penalty of five dollars a day for every day that an elevator is in use without being equipped with the automatic device. The section does not apply to elevators in private residences. Penalties are to be collected by the District Attorney.

Superintendent Miller Objects.

The Superintendent of Buildings, in Manhattan, Rudolph P. Miller, Esq., has interposed objections to the retroactive feature of the bill. Mr. Miller pointed out to a committee of the Legislature last year that a large proportion of the fatal elevator accidents, causing death or injury in the Borough of Manhattan, would probably have been avoided, if a device such as contemplated in this law had been installed. In the installation of such device, some judgment should be applied, the Superintendent says. It is perfectly proper to require such safety device as proposed, to be used in the case of all new elevator installations, but when making the provisions of such an act as this retroactive, it must be considered that it is impossible to accomplish the purpose of the act within one year.

In a letter which Superintendent Miller has written to the Senate Judiciary Committee, he says:

"There are over ten thousand passenger elevators in the Borough of Manhattan. It is practically impossible to equip these ten thousand elevators with these devices within even two years. The proposed act requires it to be done within one year. This is so much the harder in view of the fact that a penalty of five dollars for every day that an elevator is in use after the end of the year without such a device is imposed.

"The proposed act also requires that it shall be impossible to move an elevator car from a landing in either direction while any gate or door used for entrance or exit is open and unclosed. If this is literally enforced, much time in the operation of elevators would be unnecessarily lost. An elevator should be permitted to start from its landing when a gate is closed within four inches, provided the device is so arranged that having reached that point the gate cannot be reversed in its motion, except by the operator in the car, with the car at the landing. As proposed in the act, it would also seem that both the shaft gate and the car gate are required to be closed before the elevator can start. This is, perhaps, a perfectly practicable thing to do in the case of a new installation, although it would undoubtedly add to the delays in operation. In the case of existing elevators, however, it would in many instances mean a reconstruction of the equipment, which would seem to be a serious hardship on the property owner. I would consider it a decided step in the direction of safety if the shaft gate alone were required to be interlocked, as proposed in this act.

"In the paragraph heading, it might be well to add the words 'and stopping,' to

make this read: 'Equipment of passenger elevators with automatic device to regulate starting and stopping.' This would, perhaps, make the heading a little more complete.

Should Be More Specific.

"It would also be well, perhaps, to be a little more specific as to the character of elevators to which this act is to apply. It now provides for every elevator used for the carriage of passengers. The word 'passengers,' according to some interpretations, does not include employes, and it is quite as important to safeguard the employes as others. This might be remedied by adding, in the ninth line on the first page, after the word 'passengers,' the words 'and employes other than the operator.'

"In line six on page two, it would be well to omit the words 'car solely with a lever, controller or rope,' as these words do not include all the possible means of control, and it would, perhaps, not be practicable to include all that might be devised. In place of these words, which should be omitted, it would be well to add at the end of that sentence the following: 'Except that some approved emergency device may be introduced, making it possible to start the car from any point in the shaft in case of accident.' One of the serious objections that have heretofore been urged against these automatic devices is that in case of accident passengers imprisoned in a car might be kept there indefinitely, and where fire occurred in connection with such accident, they might be burned to death by spread of the fire throughout the shaft.

"I would also strongly urge the omission of the sentence (page two, line 14): 'The provisions of this section shall not apply to elevators in private residences.' It is quite as important that these provisions should apply to such elevators as to any other. As a matter of fact, in private residences the elevators, being subject to the control of members of the family or servants, who are not regular operators, need a safeguard of this kind as much as in any other building. Besides, in private residences, the push button type of elevator, an elevator which is automatically operated by means of electric buttons, is in common use."

THE ASSESSMENT ROLLS.

Smallest Total Increase in Valuations Since Consolidation—All Tax Rates Are Lower.

The assessment rolls were delivered on March 1 by the Tax Department to the Board of Aldermen in special session. The rolls show a net increase in the assessed value of real and personal property of \$58,086,271. With the exception of 1912, this is the smallest increase since consolidation. The increase in the assessed value of ordinary real estate is \$71,547,000, which is a reduction since the books were open for exemptions and on account of reductions by the commissioners of nearly \$100,000,000.

The most notable reductions made by the commissioners were in those sections of Manhattan where values have been declining. The block bounded by Fifth avenue, Sixth avenue, 23 and 22d streets was reduced \$3,269,000. Sixth avenue, from 14th street to 23d street, was reduced about \$2,000,000. Broadway, from Houston to 14th street, was reduced \$3,700,000. Union Square, Broadway and Fifth avenue and adjacent property, from 14th to 23d street, was reduced nearly \$9,000,000. Harlem, north of 125th street was reduced about \$5,000,000. The assessment of special franchises was decreased below the assessment for 1913 by \$34,441,000.

The assessed value of real estate in Brooklyn shows an absolute decrease below the total for 1913.

The total increase in tax values would have been much greater but for the fact that the State Tax Board reduced the assessed value of franchises held by public service corporations by \$34,441,260.

The local tax board made a gross increase of \$92,527,541 in real and personal property, but the reductions by the State board reduced this amount to about \$58,000,000. The increase in real estate values is a distinct disappointment to members of the Board of Estimate and Apportionment.

The actual increase in real estate valuations is only \$43,212,051, which gives the city an added borrowing capacity of only \$4,321,205, instead of \$15,000,000 estimated by members of the board.

The Board of Aldermen referred to the Finance Committee the report of the Comptroller on the tax rate. The Finance Department accountants fixed the rates for 1914 as 1.78 for New York County, 1.77 for the Bronx, 1.84 for Kings, 1.80 for Queens and 1.90 for Richmond. This is a decrease of from one to five points for each county from the rate of last year, as follows:

	1913.	1914.
New York County.....	1.81	1.78
Bronx County.....	1.81	1.77
Kings County.....	1.85	1.84
Richmond County.....	1.92	1.90
Queens County.....	1.85	1.80

Real Estate, Real Estate of Corporations and Special Franchises.

MANHATTAN ASSESSMENT ROLL.

	1913.	1914.	Net Increase.
Real estate.....	\$4,742,730,906	\$4,774,277,780	\$31,546,874
Real estate corporations.....	86,536,766	92,778,886	6,242,120
Franchises.....	297,674,923	282,194,094	Dec. 15,480,829
Total.....	\$5,126,942,595	\$5,149,250,760	\$22,308,165
THE BRONX.			
Real estate.....	\$572,808,163	\$589,396,955	\$16,588,792
Real estate corporations.....	42,790,805	43,087,300	296,495
Franchises.....	24,741,625	26,147,758	1,406,133
Total.....	\$640,340,593	\$658,632,013	\$18,291,420
BROOKLYN.			
Real estate.....	\$1,559,094,532	\$1,571,486,932	\$12,392,400
Real estate corporations.....	22,478,210	21,427,360	Dec. 1,050,850
Franchises.....	98,440,849	78,261,638	Dec. 20,179,211
Total.....	\$1,680,013,591	\$1,671,175,930	Dec. \$8,837,661
QUEENS.			
Real estate.....	\$436,250,327	\$446,686,477	\$10,436,150
Real estate corporations.....	26,113,985	26,554,240	440,255
Franchises.....	15,428,524	15,446,039	17,515
Total.....	\$477,792,836	\$488,686,756	\$10,893,920
RICHMOND.			
Real estate.....	\$76,353,176	\$76,936,481	\$583,305
Real estate corporations.....	2,629,410	2,807,190	177,780
Franchises.....	2,575,060	2,370,782	Dec. 204,878
Total.....	\$81,558,246	\$82,114,453	\$556,207
GRAND RECAPITULATION.			
Real estate.....	\$7,387,237,104	\$7,458,784,625	\$71,547,521
Real estate corporations.....	180,549,176	186,654,976	6,105,800
Franchises.....	438,861,581	404,420,311	Dec. 34,441,270
Grand total.....	\$8,006,647,861	\$8,049,850,912	\$43,212,051

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Rumor has it now that the administrative and judicial authorities in Brooklyn have tentatively agreed to have the present court house rebuilt and then joined to a new wing on the site first chosen for the Municipal Building.

The Home Rule bill enacted a year ago as a cure for imperfect municipal grants of power looks pretty old-fashioned beside certain measures submitted at Albany this week. One of these contemplates a Constitutional amendment authorizing cities to frame and adopt their own charters. The other, known as the Optional City Charter bill, provides that cities may by referendum adopt any one of seven specified forms of charter.

No less than eighteen large church buildings in old New York are known to be on the market. Some of them, like the South Reformed Church, on Murray Hill, and the United Presbyterian Church, in West One Hundred and Eighth street, were thought to be very well situated. The latter congregation has occupied its present edifice only about ten years and already it finds not only that the times change, but men change with them.

The gift of 350 acres of land in the Helderberg Hills, west of Albany, which the State has received from Mrs. Emma Treadwell Thacher, widow of John Boyd Thacher, is the third park reservation given to the Commonwealth in recent years, the others being Letchworth Park, donated by M. P. Letchworth, and the tract, coupled with an endowment of \$1,000,000, presented by Mrs. Edward H. Harriman. Mrs. Thacher's gift embraces a stretch of forest land of great scenic beauty in the towns of Guilderland and New Scotland. It is to be known as the John Boyd Thacher Park.

How Rents Will Be Lowered.

The discussion, which the Herrick-Schaap bill has provoked, has made sufficiently clear one fact in connection with single tax legislation. There is only one way in which legislation of this kind can reduce rents to the occupier of a building—which is by the method of confiscating existing land values. As the opponents of the bill have frequently pointed out, the demand for new buildings is determined by the growth of the community in population and business. If, consequently, a change in the method of taxation stimulated the construction of new buildings to an extent not warranted by the prevailing demand, the owners of these buildings would be obliged to reduce rents in order to tempt tenants to come in. As a consequence of such a reduction of rents, tenants might be induced to abandon older buildings in other parts of the city, and this would result in a general reduction of rents. The general reduction of rents might bring about an increased demand for space. A tenant could, perhaps, afford to occupy more space at the cheaper price. Or, the lower rent might permit the starting of a business which otherwise would not have started at all, or if started would have located elsewhere. In this way the demand for habitable space might be increased as a result of the change in taxation; but the increase in the demand would be proportioned to the damage which would be done to land values. Any benefit which tenants would receive would come out of the pockets of landowners.

The City of New York is already engaged in prosecuting a work which will accomplish much more effectually the purpose desired by the single-taxers without working any damage upon the land-owner. High land value and high rents are, of course, due to the fact that a large number of people want to live and a large amount of business has to be transacted within a certain amount of space. But the amount of space available for use in any center of population and business depends chiefly on its means of communication. If the means of communication are inferior or are expensive, business men and their employees are obliged to live near their workshops, and the congestion is necessarily increased. If New York were obliged to depend upon horse or surface trolleys for its means of communication, the congestion would be so great and the rents would be so high within the area of its possible habitation that the nature of its growth would be entirely modified. It would become rather a number of neighboring cities than one center of population, and business. Something of this kind has, indeed, already occurred. The geographical peculiarities of the land in and around New York harbor placed serious natural obstacles in the way of cheap and quick communication, the consequence being a decentralization of the business activity of the metropolitan district such as is not found in London or Paris. Neither of these cities has a Newark in its immediate vicinity. But, of course, New York has not been obliged to depend upon trolleys and horsecars. Its great need of very quick and cheap means of communication stimulated the early construction of elevated roads. Subways and tunnels under the rivers were a longer time in coming than they should have been, but when they did come, they established a new standard of efficiency. When the dual subway system gets into operation, New York will have a better and a cheaper transit system than any other city in the world. It will have adopted extraordinarily and unprecedentedly effective means to increase the area within which a New Yorker can find a habitation and so to diminish congestion and to lower rents.

The tax-reformers, who wish to lower rents at the expense of existing land values and of the property owners of the city, should remember the new dual subway system constitutes one of the most beneficent pieces of social legislation which has ever been adopted. It makes

the property owners and the wealthier citizens of New York pay the cost of enabling the poorer citizens to reach cheap land and enjoy the boon of cheaper rents. Instead of limiting the new lines to those the operation of which will be immediately profitable, the city has arranged for the simultaneous construction of an enormous amount of new mileage in the outlying vacant districts of the city. The subways and elevated roads not merely radiate in many directions, but they extend far beyond the area of existing habitation. In two ways this wise and liberal policy will make property owners and the well-to-do class pay for the boon of cheaper rents, which will be conferred upon the poor. In the first place the operation of the new system is not expected to pay for its cost of construction until a great many years have elapsed. During the meantime the deficit will have to be met by property owners. While no one knows how much it will be, it is certain to be very heavy. Moreover, it will be really heavier than it seems, because to it should be added the interest on the city stock which was issued to pay for the construction of the Manhattan and Queensboro Bridge. This will be contributed free by the city to the new transit system, and it must now be costing the taxpayers of New York over \$3,000,000 a year.

The dual subway system has been planned in a manner which will be of maximum benefit to the tenant and of minimum benefit to the land owner. So much new land will be opened up for habitation all at once that the owners of property in any particular district will not be able to increase prices to any considerable extent without driving population to some other equally available district. Any benefit which the owners of vacant land along the new transit routes may obtain from their construction and operation will be partly paid for by the property owners in districts, while land values have been artificially increased because of a congestion, which the dual system will remove. Finally, as already pointed out, the property owners and not the tenants will be paying the cost of a system from which the tenant will get the benefit. At an expense of five cents the poor man will be able to travel ten miles or more to the outskirts of the city, with even a smaller expenditure of time, and there obtain more space at a smaller rent. The service will actually cost the City of New York a much larger sum than the poor man pays. The difference will be contributed in part by the taxpayers and in part by the short-distance traveler. No wise and public-spirited citizen will doubt the desirability of discriminating in favor of the poor man, who wants to obtain wholesome living conditions on the outskirts of the city. Both socially and industrially the city will be the gainer from the policy of enabling the poor man to reach cheaper land partly at the expense of the community as a whole. But this is both a fairer and more effective way of contributing to his welfare than that of confiscating existing land values. Any city with inferior means of communication will suffer from congestion and high rents, no matter how the burden of local taxation is distributed, while any city which follows the example of New York and subsidizes a transit system, so as to scatter the population over the widest possible area, will suffer much less from congestion and high rents—even though land values are not confiscated.

Tribulations of a Factory Inspector.

Editor of the RECORD AND GUIDE:

Manufacturers are primarily engaged in business for their profit. This is the dominant thought at all times, and I say this without any disparagement of the good qualities and intentions they may possess in addition to their desire for gain.

It would be safe to say that not one manufacturer wishes to conduct his business in deliberate violation of law, or to the discomfort or damage of his employees, but the two latter subjects for

consideration are ever subordinate to the first; for if there be no profit in a business it will not be maintained. Frequently there develops in a factory unlawful or dangerous conditions, which if remedied, will cause a diminution in the output, and the struggle between desire for profit and fear of the law generally results in an attempt—successful or otherwise—to bribe factory inspectors to to a friendly blindness.

I hold no brief for the many inspectors of the city and State departments, but wherever you find a dishonest or grafting inspector it is because a so-called respectable business man commits the two-fold crime of bribery and violation of the factory laws; and these very factory laws, designed to promote the health and safety of factory employes, are too frequently held in contempt by the latter. Past experience has shown that for the maintenance of health, decent toilets and dressing-rooms are an absolute necessity. Yet in many factories you will find such filthy practices that it is impossible to keep the toilets and dressing-rooms in a usable condition. The owner of the factory is not always to blame for this; rather in the majority of cases the fault lies with the employes themselves. Decaying fruit skins, moldy bread and ancient fish thrown under machines and tables, accumulating all day in overheated lofts, tend to create an atmosphere that "smells to Heaven"—and suggests the other place. Gentle suasion is lost on them.

After the second fruitless appeal I proceed to action, and when at my polite request an operator refuses to remove the offending object, I promptly pick it up, firmly press it into her reluctant paw, march her to the garbage receptacle, make her insert it therein, and replace the cover. On several occasions I have narrowly escaped riot—the untutored proletariat resenting any interference with what they consider their "liberty." A return engagement to the same factory is seldom necessary. The average factory owner seems to have little control over his employes, and his idea of sanitation is to kill a bad odor with a disinfectant twice as odorous—the cure being worse than the disease. It never occurs to him to remove the cause. During the summer months garbage receptacles are not much in demand—the open windows offering a splendid opportunity to throw papers, garbage and rubbish into the araway for the long-suffering engineer of the building to clean up and cart away.

So, too, in the matter of smoking. The law prohibiting smoking was made necessary by the many disastrous factory fires directly traceable to this cause, and this knowledge was common to the public. Yet day after day this law has been violated, as shown by the many hundreds of convictions that I obtained against smokers in factories. It is all well enough to demand laws for the protection of workers in factories, but what good are these laws if the occupants will not live up to them?

Again, the law on fire drills, deemed an absolute necessity for the safety of people in factory buildings, is not being lived up to, although the statute has been in effect since October, 1913; and it is safe to say that less than ten per cent of the factories in New York City have voluntarily established fire drills, but await some order or direction from the authorities to obey the law. Fire drills are not welcomed by the average factory owner or piece-worker, to whom fifteen minutes' time spent once a month in a fire drill is an irreparable loss.

Early in the game I realized the futility of an appeal to the ethical side of the average manufacturer in the matter of fire drills; the saving of human life was a minor detail with many of them. Time was money, and fire drills meant loss of time. It behooved me to appeal to their pocketbooks rather than their hearts; therefore I proceeded to inform them of the law on the subject—that the installation and maintenance of a regular monthly fire drill was mandatory, and if they conducted the drill with reasonable frequency and success, and afterwards

an actual fire occurred at which the previously trained employes became panic-stricken and ran amuck, the employer, having complied with the law and exercised reasonable care, could not be held legally responsible for injuries sustained. This was common sense, not parlor socialism, and served as the entering wedge.

From the foregoing it can readily be understood that the lot of one employed in the carrying out of fire prevention and factory laws is not an enviable one. The success of these laws will greatly depend on the education of the public to an appreciation of their value, so that obedience to them will be as instinctive as our obedience to laws prohibiting murder, perjury, theft, etc. The unfortunate condition concerning these laws is that the people of this city and State have gotten into the habit of demanding one hundred per cent of efficiency from the various departments of the government, but allowing only thirty per cent equipment to obtain the desired results, and people severely censure the unfortunate official who may be at the head of the department when a disaster occurs. In the face of these conditions it is remarkable that we get such high class men for executive positions as we do.

(Mrs.) S. W. H. CHRISTOPHER,
Fire Prevention Adviser, Cotton Garment Manufacturers of N. Y., Inc.,
277 Metropolitan Tower, City.

Situation in Tenement Work Not So Bad

Editor of the RECORD AND GUIDE:

The article entitled "A Peculiar Situation in Tenement Work," published in the February 28 issue of the Record and Guide, appears, upon careful analysis, to treat solely with the uneconomical feature of the law which compels the placing of all bathrooms and toilet rooms so that their windows will open directly upon the street, or a yard, or a court.

The writer believes that this law is one of the best things ever accomplished, as it is the only way in which the unwholesome "so-called" vent shaft could be eliminated from tenement buildings. It is true that under some conditions these shafts will ventilate the rooms opening upon them, but generally they will not. Such shafts operate on the same principle as any other chimney (they are in effect nothing else than chimneys), and unless the column of air within be properly heated at, or near, the base, it will not rise and therefore cannot create the necessary draft for drawing the foul air from the adjoining rooms.

It may be argued that vent shafts are successfully employed in other classes of buildings, such as hotels and schools. This is true. But it is equally true that all vent shafts in such buildings are constantly supplied with warm air at the base; and their efficiency depends entirely upon the difference between the initial temperature at the base where the air enters and the final temperature at the top where the air leaves the shaft.

Several years ago the writer examined a large number of vent shafts, and by the simple expedient of throwing small pieces of tissue paper into the shafts and observing their subsequent motion, it was soon discovered that many shafts were utterly worthless for ventilating purposes. It was also observed that in a square or rectangular shaft the draft, which might otherwise have sufficient velocity, was practically nil in the corners, and that windows in these locations frequently showed an inward, and not an outward, motion of the air. This, as was shown by the action of the scraps of paper, was undoubtedly due to eddying air currents in the corners. Does the author of the article above referred to believe that rooms with windows so placed are properly ventilated? In some of these observations a draft gauge was tried with but indifferent success, and the writer had in mind a series of experiments in which Pitot tubes and anemometers were to have been employed, but these have not yet been made.

The windows opening upon small vent shafts also present another serious prob-

lem, which is that, unless they are pivoted at the sides and provided with an inner screen at the base, they will afford little or no privacy.

We now come to the main issue: the design of the tenement having an open stairway under the present law with respect to the location of toilet and bathrooms. The writer has found that it is possible to devise a plan for such a building on a plot 100 feet square with only two rooms less per floor than are contained in the Hartley Tenements, and only five linear feet on each front (street and yard) given up to toilet rooms per floor. Surely this is not prohibitive, and as sunlight has been pronounced by physicians to be one of the best known sterilizing agents at our command, we appear to have gained something rather than lost. Such a plan has actually been drawn, with the added feature of complying with the existing law, which prescribes a minimum width of seven feet for rooms, as compared with six feet minimum in the tenements referred to by Mr. Jackson.

It is also entirely possible, and not at all expensive, to provide proper ventilation for bath and toilet rooms regardless of their location. The writer has handled this problem successfully under the most trying conditions in buildings where it was necessary from the point of investment to eliminate every possible expenditure, and yet these toilet rooms have been provided with sufficient constant ventilation, free from back-drafts, and at an astonishingly low cost.

After all, this problem is not as difficult as Mr. Jackson would have us believe, and, like many others of a similar nature, presents very few real obstacles to a successful solution.

JOSEPH C. SCHAEFFER,
38 West 32d street. (Architect.)

Who Will Pay for the New Courts?

Borough President Pounds says the city as a whole should bear the cost of erecting the new Kings County Court House. He is "not quite certain," however, that Brooklyn should pay a proportionate share of the cost of court houses in the other counties. The Queens County Court House was a city charge. The court house which is being erected in New York County is under chapter 357 of the laws of 1912, a general city charge, but a bill was introduced in the Senate by Mr. Carswell this week to make the cost a charge upon the Borough of Manhattan only. Senator Carswell stated that he was introducing it for Borough President George McAneny of Manhattan, representing the Board of Estimate, and it was satisfactory to the Brooklyn justices of the Supreme Court.

There is a fight on the proposition already, for Assemblyman Almeth W. Hoff, chairman of the Cities Committee, has refused to introduce it into the Assembly.

He said: "The proposition is to make Brooklyn pay the entire cost of the court house, and I won't stand for it."

Senator Carswell said, after this, that the bill would be passed by the Senate and sent over to the House as a Senate bill for consideration. In this way it would reach the floor.

The Carswell bill authorizes the City of New York to erect a court house along plans to be prepared by the Borough President of Brooklyn and approved by the Board of Estimate and Apportionment, on the site bounded by Joralemon street, Court street, Livingston street and Boerum place. The land is to be acquired either by purchase or condemnation. The cost is to be a charge against Kings County. The Borough President can alter the plans after their acceptance by the Board of Estimate, but not so as to increase the cost. The court house when completed is to be maintained either by the city, as is the case with all other public buildings, or is to be "a special charge against Kings County." Justices Benedict, Kepner and Kelby, acting as a sub-committee, drafted the bill.

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Fifth and Park Avenues.

New Head for Title Company.

Harry Adams Kahler was elected president of the New York Title Insurance Company and the New York Mortgage and Security Company at a special meeting held on Monday, March 2, 1914, to succeed Clinton R. James, who retires, owing to ill health. Mr. Kahler is a member of the firm of H. A. Kahler & Co., of 49 Wall street, whose business is municipal bonds and mortgage investments throughout the country. He has long been identified with the bond and mortgage business and has successfully developed several important corporations engaged in that line. He has affiliations with a large number of financial institutions, both in New York and in the South. He has been engaged in business in New York since 1899.

Cyril H. Burdett was made first vice-president of the New York Title Insurance Company. Mr. Burdett is well and favorably known among real estate men of New York City, having been connected with the New York Title Insurance Company since its organization, first as secretary, and more recently as general manager and counsel. He is also secretary of the New York Mortgage and Security Company and president of the Chelsea Realty Company.

Park Avenue Owners Organize.

A new association was organized on Thursday evening by owners of property on Park avenue, which will have for its purpose the protection of real estate interests along that thoroughfare and will encourage and further its development. It will be known as the Park Avenue Association and will undoubtedly become a factor in real estate affairs not only on account of the new importance of Park avenue but also on account of the prominence of the men who are identified with it.

The meeting, which was held in the restaurant of the new apartment house at 375 Park avenue, was attended by about forty owners, all of whom enthusiastically endorsed the organization and pledged their support. With Edward H. Harris as temporary chairman, a constitution and by-laws were adopted.

The following officers were elected: Henry B. Anderson, president; Morgan J. O'Brien, Oakley Thorne and Robert Thorne, vice-presidents, and Edward H. Harris, secretary. The selection of a treasurer was left to the executive committee, which includes I. N. Phelps Stokes, Howard Mansfield, E. C. Potter, L. S. Bing, George F. Johnson, Jr., William A. Boring, S. F. Weaver, Arthur H. Van Brunt and Edgar A. Levey. All owners and tenants of property on Park avenue or in adjacent streets, from 45th to 106th streets, are eligible for membership in the new association.

New Real Estate Center.

The concentration of suburban real estate concerns in the part of Manhattan between 34th and 45th streets, Seventh and Fourth avenues, affords another instance of the northward march of a given line of business in recent years. The last two years particularly have witnessed the establishing of the new suburban real estate center in discussion. The Windsor Land & Improvement Co. will on Monday merge its Brooklyn office and its office near the Pennsylvania terminal, with its main office, which will be moved from the Times Building across the way into the building at the northeast corner of Broadway and 42d street, where the company has leased, for a term of years,

the entire eleventh floor, or nine thousand square feet of office space. It is believed that the assembling of the various offices into one real estate business entity will not only redound to the welfare of the company's business by bringing all buyers to one office centre, but will also create greater homogeneity of interest among the sales staff of the company.

Discussing the colony of suburban real estate firms between 34th and 45th streets, D. Maujer McLaughlin, president of the Windsor Land & Improvement Co. said:

"The real estate men have simply had to follow suit in the northward march of trade on Manhattan Island. Less than four years ago one very prominent Long Island land company had its main office in Nassau street, whereas its office now is in 34th street. A company long active in the development of the north shore recently removed its office to 42d street, after being in the shadow of Trinity Church for a long time. It moved to the Wall street neighborhood subsequent to being near the City Hall; but, after a close study of the situation, it has located between Times Square and the Grand Central terminal.

"Experience teaches the suburban land companies of Long Island, Westchester and Connecticut that the area I have indicated is their business battleground. It is a hub of many transit lines."

PRIVATE REALTY SALES.

There was no noticeable increase in the number of sales made this week, but since most of the deals involved well-located and valuable properties, the market made up in quality what it lacked in quantity. With the announcement of the Colony Club that its new clubhouse would be located at Park avenue and 62d street, came the news of two other important transactions in the immediate vicinity. A building company secured a large adjoining plot in 62d street, on which will be erected a high-class multi-family structure, and around the corner on Park avenue a thirteen-story apartment house passed into the hands of an investor. Valuable residences in East 70th street and East 67th street were also sold.

Besides the conspicuous position given to it by the erection of a great number of high-class apartment houses, with a number yet to be constructed, Park avenue attains additional prominence through the organization this week of a new association, which will further protect its interests.

Fifth avenue contributed two interesting transactions. Loft buildings in the section below 23d street figured in a trade for other city properties. The enlargement of the Franklin Simon & Co. holdings on Fifth avenue gave further evidence of the great growth of retail business there. Other important transactions concerned a hotel in West 45th street, Marble Hill apartment houses, and the purchase of a number of East Side dwellings by Bing & Bing.

During the week a great many rumors were current which concerned large holdings, but most of them could not be confirmed.

The total number of sales in Manhattan this week was 25, against 17 for last week and 45 a year ago.

The number of sales south of 59th street was 8, compared with 3 last week and 11 a year ago.

The sales north of 59th street aggregated 17, compared with 14 last week and 34 a year ago.

From the Bronx 9 sales at private

contract were reported, against 15 last week and 18 a year ago.

The amount involved in the Manhattan and Bronx auction sales this week was \$525,175, compared with \$568,349 last week, making a total since Jan. 1 of \$7,879,287. The figure for the corresponding week last year was \$1,403,423, making a total since Jan. 1, 1913, of \$10,430,956.

Colony Club Buys Site.

The Colony Club, the largest and wealthiest women's club in this country, has unanimously adopted a resolution to buy a site at the northwest corner of 62d street and Park avenue, owned by the R. T. Wilson estate, for the new home which it has had under consideration since it became apparent long ago that its present quarters are inadequate. The ground purchased extends 100 feet on Park avenue and 120 feet in 62d street. It is in the center of what is considered the highest class apartment house district in the city. It is said that the price asked was \$450,000 and the amount agreed upon very little less than that. There are five houses on the property now, with a 90-day clause in each lease; so it will be June 1 before the Colony Club can go ahead with the building of its new clubhouse.

A Fifth Avenue Deal.

N. L. MacCready has sold the two eleven and twelve-story structures at 141-147 Fifth avenue, on plot 94x90, to the McKeon Realty Co., which gave in part payment the southeast corner of Washington avenue and 188th street, a vacant plot, 200x200; the southwest corner of Convent avenue and 141st street, vacant, 100x95; 302 West 106th street, 17x100.11, occupied by a five-story flat adjoining the southwest corner of West End avenue, and the five-story hotel at 102 West 74th street, 20x100, adjoining the southwest corner of Columbus avenue. These parcels figured in the deal at a valuation of \$500,000, while the Fifth avenue properties figured at \$1,100,000. It was reported late in the week that the McKeon Co. was negotiating for the re-sale of its new Fifth avenue holdings.

Pittsburgher Buys Hotel.

The Hotel Webster, a twelve-story structure at 38-42 West 45th street, on plot 60x100.5, abutting the Harvard and New York Yacht Clubs, has been sold by George W. Stetson and John J. Radley to A. R. Peacock, of Pittsburgh, a former partner of Andrew Carnegie. He gave in exchange the twelve-story loft building at 137-139 West 25th street and a 136-acre farm at Unity, Pa. The properties are said to have figured in the exchange at valuations aggregating about \$1,000,000.

Sale Near New Colony Club.

E. C. Potter and Benjamin Mordecai have purchased from Mrs. Emily A. Sanford and Ronald H. Macdonald the plot, 77x100, adjoining the northwest corner of Park avenue and 62d street, where the new home of the Colony Club will be located. The new owner will erect a modern high-class apartment structure, which will conform architecturally with the Colony Club home. The Douglas Robinson, Charles S. Brown Co. represented the sellers and Douglas L. Elliman & Co. the buyers.

Another Park Avenue Deal.

A prominent investor has bought the thirteen-story apartments, 565 Park avenue, sixty feet north of the northeast corner of 62d street, held at \$625,000. The Akron Building Company (Bing & Bing) was the seller. The plot is 65.4x100. Pease & Elliman were the brokers.

Manhattan—South of 59th Street.

ROOSEVELT ST. 62, 3-sty building, on lot 25x50, sold for the estate of Matilda McLean to John Sancke, by Joseph P. Day.

44TH ST. 137-145 East, and 132-138 East 45th st, nine 3-sty basement and brownstone dwellings, with frontage of 100 ft. in 44th st and 75 ft. in 45th st, sold for Elbridge T. Gerry to Bing & Bing, by the Crutkshank Co. The buyers have no plans for immediate improvement, and expect to renew present existing leases.

47TH ST. 48-50 West, two 4-sty high stoop private dwellings, on plot 45.4x100, sold for Dr. J. Morgan Howe to a client, by Pease & Elliman. The buyer has negotiations pending for the erection of a 12-sty store and loft building to be leased to a single tenant. This will be one of the first important operations in 47th st, between 5th and 6th avs, and the only modern building other than that occupied by the Jackson Mantel Co. at 2-4-6 West 47th st.

50TH ST. 554 West, 6-sty tenement, on plot 28x93, sold by the Aaron Goodman Realty Co. to Lowenfeld & Prager, who gave in exchange the vacant plot, 93x90, at the northwest corner of Tinton av and 163d st.

7TH AV, s w c 59th st, lot 25x100, occupied by frame structure, sold by Theodore W. Myers to Sol Bloom, who will erect a 12-sty apartment house. The improvement and cost of the land will represent an investment of about \$400,000.

Manhattan—North of 59th Street.

67TH ST. 54 East, private residence, on lot 20x100.5, sold for Mrs. William H. Porter to Mrs. Richard Hoe, by the Douglas Robinson, Charles S. Brown Co. The property, which abuts the Carlton School, has been held at \$75,000.

70TH ST. 46 West, 4-sty and basement dwelling, on lot 23x100.5, sold by Samuel Sachs to Harry F. Louchheim for occupancy.

70TH ST. 11 East, new 6-sty residence (English basement), on plot 30x100, sold for William T. Hyde to Walter Jennings by William B. May & Co. In the same block Henry C. Frick is erecting his new residence. Other residents nearby are Alvin W. Krech, John Chandler Moore and Mrs. H. D. Bookman.

112TH ST. 70-72 East, two 5-sty tenements, on plot 52.6x75.11, sold for Maria Brann to Nathan Horwitz and Jacob Schanbach by William S. Baker.

134TH ST. 217 West, 4-sty dwelling on lot 17x 99.11, resold by the Merit Realty Co. (Osk & Edelstein) to S. A. Singerman.

140TH ST. 151-159 West, 7-sty apartment house, "Pinckney Court," on plot 136x100, resold for the D. H. Jackson Co. to Edward T. Moore by R. V. Hilands. The sellers acquired the property six months ago from Bing & Bing in a trade.

168TH ST. 506 West, 3-sty brick dwelling, on lot 16.8x95, sold for William Schlichter to a client by Louis Meckes and Charles Cathie.

PLEASANT AV. 413, 4-sty tenement, on lot 16.8x100, sold by Peter Costa, as broker, to John Monaco.

2D AV. 2306, 5-sty tenement, on plot 27x80, sold for C. J. Stein to an investor by Derschuch & Co.

MARBLE HILL.—The Orosant Construction Co. (A. D. Santoro and Edward E. Miers) sold the three apartment houses at the northwest corner of Marble Hill av and 228th st, with frontages of 91 ft. and 125 ft., respectively, to the Johanna Realty Co., which is said to be controlled by interests connected with the bank of M. & L. Jarmulowsky. In exchange was given the plot of about 8 lots comprising the block front in the west side of Amsterdam av, between 186th and 187th sts. This property will probably be improved with two 6-sty apartment houses.

Bronx.

162D ST. 295 East, 5-sty apartment house, on plot 45x115, sold for Christian H. Werner to a client, by Kurz & Uren.

JENNINGS ST. s s, 100 ft. east of Wilkins av, plot 78x129, sold for Rose Weissman to Ferdinand Hecht, by A. J. Madden and Chas. F. Deshler. The buyer will immediately improve.

BRYANT AV. 1522, 5-sty apartment house, on lot 25x100, sold for the Absar Construction Co. to a client, by A. J. Madden and Joseph Herzog.

HOE AV. w s, 208 ft. north of the Freeman st station, plot 50x100, sold for Louis F. Kunts to a builder for improvement, by A. J. Madden.

PROSPECT AV. w s, 270 ft. south of 187th st, plot 100x95, sold by Cahn & Pittman to the Putnam Realty Co.

PROSPECT AV. 600, 5-sty apartment house, on plot 40x100, sold by Lowenfeld & Prager to Samuel Davis. They have also sold 826 East 167th st, a 5-sty apartment house, to Kline & Roth.

WOODYCREST AV. 984, 2½-sty frame dwelling, on plot 37.6x100, reported sold by Columbia Hohlitzel.

Brooklyn.

BERKELEY PL. 235, 3-sty and basement private dwelling, on lot 22.6x100, sold for the Mechanics Bank to an investor by Henry Pierson & Co.

HERKIMER ST. 628, 2-sty and basement frame house, sold for Hannah J. O'Leary to a client for occupancy by William A. Rigolot.

UNION ST. ETC.—The realty firm of Delmasse has sold a two-family house on the south side of Union st, 60 ft. west of Albany av, for Henry C. L. Wenk; a 2-sty two-family house on the south side of St. John's pl, for Florence Wolfe-Brown, and an interior lot, 100 ft. east of Albany av, 100.7 ft. south of St. John's pl, for Edward Henn to the St. Thomas Amusement Co.

40TH ST. ETC.—John F. Burke sold for J. Whalen to a client for occupancy the 2-sty, 2-family brick dwelling 564 40th st, on lot 20x 100; for E. Davidoff the 3-sty, 6-family brick house 241 46th st, on plot 28x100, to an investor; and for J. Nilsson the 2-sty, 2-family dwelling 547 40th st, on lot 20x100, to a speculator.

BUSHWICK AV. 1307, 2-sty and basement brownstone, 2-family dwelling sold for M. J. Phye to a client for occupancy by Friday & Lehmann.

GATES AV. 264, 3-sty and basement private dwelling, with an extension, 15x15, on lot 17.6x 76, sold for the Lawyers Mortgage Co. to a client by R. C. Talbert-Perkins.

OCEAN AV. ETC.—C. B. Gwathmey has sold the northeast corner of Ocean and Ditmas avs,

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corner of Broad and Wall sts, occupied by H. B. Hollins & Co., who failed some time ago. The new tenant has also taken the basement space.

J. B. ENGLISH leased for Ellen Snowden to E. A. Viau the 3-sty dwelling at 313 West 48th st.

J. ARTHUR FISCHER leased the basement store in 765 6th av to Hall & Co. for a billiard parlor and the parlor store in 105 West 38th st to the Star Dancing Academy.

N. BRIGHAM HALL & WM. D. BLOODGOOD, INC., leased for Albert Klenk the parlor floor store in 807 Lexington av to Tripsoesky & Masopust, women's tailors; also leased for the Aberdeen Realty Company 5,000 sq. ft. on the top floor in its building now nearing completion at 150 to 156 Lafayette st to the Farmer-Zehr Engraving Co., of 165 William st, for a term of years.

M. & L. HESS (INC.) leased the 1st loft at 115-17 East 23d st to the Universal Film Exchange of New York; also the front half of the 4th loft at 241-5 West 37th st to G. Schirmer, Inc.

M. & L. HESS (INC.), leased the store and basement in 25 West 15th st to Dewitt & Herz; the 9th loft in 11 West 17th st to S. J. Hartsfield & Co., of 11 Waverly pl, and J. Olin, respectively; the 4th loft in 41 East 21st st to N. A. Kassab, of 39 Broadway.

W. J. HUSTON & SON leased to W. C. Fischer and E. McAnerney the dwelling at 334 West 145th st for a term of years.

THE INTERNATIONAL MERCANTILE MARINE has taken additional space besides renewing its lease of the entire Broadway frontage of the Bowling Green Building at 11 Broadway, for its freight department, the lease, which is for a long term, aggregating a rental of about \$250,000. Frederick Southack and Alwyn Ball, Jr., who negotiated this lease, also rented two floors in the same building to the Ingersoll-Rand Co., of 11 Broadway, for a long term at a rental aggregating more than \$240,000.

GEORGE KETCHUM leased for Walter Salomon to Mme. Irene for a long term of years the north half of the store now occupied by Young, the florist, in the Bristol Building, at 500 5th av. Mme. Irene is now at 17 West 34th st.

GEORGE KETCHUM leased to Lazarus & Co. the corner store at the southwest corner of Columbus av and 105th st for a term of years.

CHARLES LIBMAN, agent of the Leavitt Building at 126 to 132 West 46th st, leased the entire 3d floor to the "World Film Corporation," of which G. L. T. Vernon is president.

P. JOSEPH MARLOW leased the store and basement in 651 8th av to the Gramercy Chocolate Co., and also in 13 East 43d st the 2d floor to the Misses Dealy.

THE CHARLES F. NOYES CO. leased 1/2 of the 7th floor in the Market and Fulton Bank Building to Romane Pierson, of 108 Fulton st, for 5 years, and offices in the same building, on the 8th floor, to William M. Strong; offices in the Frankel Building to Vogel, Corby & Wesche, of 30 Maiden lane; in 37 to 39 Liberty st, to Albert H. Riblet, of 20 Maiden lane; a loft in 124 Front st to Robert Kann, and an office on the 18th floor in 15 East 26th st to M. Schussel & Co.

THE CHARLES F. NOYES CO. leased to Henry Leerburger for a long term of years the two 4-sty buildings at 59 and 61 Fulton st. Mr. Leerburger is to make extensive alterations to the property and a portion of the premises will be occupied by Leerburger Bros. and the balance subleased. The same brokers also leased for Cammann, Voorhees & Floyd, as agents, the entire building at 428 Washington st to the Hoffman-LaRoche Chemical Works for a term of 5 years; the store in 2 Stone st to William Arje, of 51 Fulton st, and the first loft in 57 Beekman st to Joseph A. Bruno and M. Steurn.

WALTER B. PARSONS, in conjunction with Cammann, Voorhees & Floyd, leased for the Century Holding Co., represented by Pease & Elliman as agents, space in 25 West 45th st to the Women's Political Union, of 13 West 42d st.

THE PAYSON McL. MERRILL CO. leased the dwelling at 2044 Madison av to Thomas Barron and the dwelling at 2052 Madison av to Patrick H. Carroll.


PEASE & ELLIMAN leased an apartment in 1 West 30th st to Mrs. A. Robinson, and one in 804 West 180th st to W. W. O'Brien; also for Charles Thorley to a client for a term of years, the 3d floor in 562 5th av; also leased for the Mark Realty Co. a suite of offices in the Strand Theatre Building at the northwest corner of Broadway and 47th st to a Dr. Hyman for the practice of dentistry; and also offices in the same building to Harry Sartoris for manicure parlors; also leased an apartment in 875 Park av to Sigmund Klee; one in 69 East 92d st to Julius Holzinger; one in 71 East 92d st to Frank Bulkley; and one in 104 East 40th st to Dr. C. S. Finley; also leased an apartment in the "Van Dyck," at 175 West 72d st to W. S. Metcalfe; one in the "Powellton," at 229 West 97th st, to Mrs. L. J. O'Donovan; one in 213 West 85th st to Cuthbert W. Wright; one in the "Cathedral Plaza," on Cathedral Parkway, to R. C. Wuster, and one in 27 East 62d st to Mrs. Alma N. Anderson.

PEASE & ELLIMAN leased the residence of Judge Henry A. Gildersleeve at 28 West 48th st for a term of years; also leased offices on the 8th floor in 25 West 45th st for the Century Holding Co. to Dr. Herman M. Biggs, the head of the State Department of Health. Pease & Elliman also leased for a term of years to C. F. Campbell, the 1st floor in 120 Water st; in 42 Maiden lane, the northerly half of store for E. W. Burt & Co. to S. Haness, of 54 Maiden lane; in 434 to 438 Broadway, space to George Pepper, proprietor of the Oriental Silk Novelty Works, the Master Glove & Hosiery Co., Inc., and the Merchants Syndicate, of 438 Broadway; in 32 Maiden lane, loft to Robert Baden and William Golden; in 71 Wall st, office space to Frederick C. Paulson; also in the Liberty Tower at 55 Liberty st, offices to Joseph P. Morrissey, of 55 Liberty st; Albert F. Nathan, Vahan Cardashian, of 55 Liberty st; John Fairfax and Westall & Moore, of 55 Liberty st.

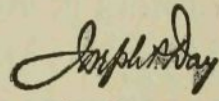
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154TH ST, ss, 333.10 w St Nicholas av, 18x 99.11; Anna M Du Bois—Mary C. Schreiner et al; Cary & Carroll (A).
 158TH ST, ss, 768.10 w Bway, 18.8x100; Edw C Osborn—Huntington W Merchant et al; Thompson, Freedman & Cooke (A).

Bronx.

FEB. 27.
 FREEMAN ST, ss, 48 w Chisholm, 24x75; Anna Weiler—Adolph Lang et al; Williamson & B (A).
 CROTONA PARK N, ns, 96.1 e Clinton av, 23x 100; Sarah G Higgs—Anna Doran et al; Clocke, K & R (A).
 EASTBURN AV, es, 238.2 n 174th, 25x93; Board of Education of the Reformed Church of America—Sarah Cohen et al; C L Livingston (A).
 LOT 47, Map of Section A of the Vyse Estate; Citizens Trust Co of Utica, N Y—Martha Perna et al; Dunmore & F (A).
 LOT 88, Map of New Village of Jerome, Westchester County; Emma Bolies—Filomena De Carlo et al; G A Clark (A).

FEB. 28.
 226TH ST, ss, 425 e Keppler av, 25x100; Dora M Schrenkeisen—Mary Kiebel et al; Williamson & B (A).
 ARTHUR AV,** ws, 27.7 n 179th, 100.3x190 to Lafontaine av x—; Frank F Russell—Louise Thomas et al; Bassett, Thompson & Gilpatrick (A).
 SOUTHERN BLVD, es, 275 n 167th, 37.6x100; Louise Ebling—Bertha Kramer et al; E Cohn (A).
 LOTS 116 & 117, Map of Village of Morrisania; Stephen Duncan Pringle—Annie Koplik et al; C Woods (A).

MARCH 2.
 COSTER ST, es, 380 s Spofford av, 20x100; Alphonsine N Lecuyer—Brown-Weiss Realities; M Delches (A).
 JENNINGS ST, ns, 293 e Union av, 40x134; Bertha Tim—Alfred C Bachman et al; D Tim (A).
 PROSPECT AV, es, 242 n Tremont av, 52x150; Sigmund Levin—Jno Schryer et al; A L Gelich (A).

MARCH 3.
 COSTER ST, es, 330 s Spofford av, 20x100; Otto F Strise et al as exrs—Feiser Realty & Constn Co et al; H Swain (A).
 RITTER PL, ss, 96.9 e Union av, 40x85.3; Jos E Dutey—Crownhill Constn Co; R Loewenthal (A).
 WHEELER AV, ws, 110 n Westchester av, 40x 100; Mary J Mullis—Mercury Realty Co et al; J C Meyers (A).

MARCH 4.
 141ST ST, 684 E; Isidore D Morrison—Louis Schmeman et al; J R Schiff (A).
 JACKSON AV, es, 212.8 s 163d, 38x87.6; Albt E Hartcorn—Jacob Schneider et al; Miller & H (A).
 JACKSON AV, es, 174.8 s 163d, 38x87; Albt E Hartcorn—Jacob Schneider et al; Miller & H (A).
 MAPES AV, ws, 162.2 s 180th, 22.3x100; Edw Perpet—Pasquale Petrillo et al; M Silverstein (A).
 TURNPIKE RD, ** from New York to Boston ses, intersec nes road leading to O'Dell's Landing or Town Landing, 196x514.7x irreg; Max Erlanger—Jos S Acker et al; amended; Beekman, Menken & Griscom (A).
 WHEELER AV, ws, 110 n Westchester av, 40x 100; Mary J Mullis—Mercury Realty Co et al & J C Meyers (A).
 LOTS 332 & 333, map of portion of the Hunt Estate; Henry Dressel et al—Marks Wolff et al; G Frey (A).
 LOT 331, map of portion of the Hunt Estate; Henry Dressel et al—Marks Wolff et al; G Frey (A).

MARCH 5.
 9TH AV, ss, easterly one-fourth pt of lot 317, map of Village of Wakefield; Fredk W Trumpler et al—Katie Laskiewicz et al; Gescheidt & T (A).

**Recorded in N Y County.

JUDGMENTS IN FORECLOSURE SUITS.

The first name is that of the Plaintiff, the second that of the Defendant.

Manhattan.

FEB. 26.
 3D ST, nwc Wooster, 42x74.10; District 1 of the Independent Order Benai Berith—Tony Bello et al; Simon M Roeder (A); Chas T Terry (R); due 5,200.00

FEB. 27.
 RIVERSIDE DR, sec 97th, 107.6x71.11; Mary Lyons—Monomy Co et al; Alexander & Green (A); Tim A Leary (R); due 35,179.66

FEB. 28.
 No Judgments in Foreclosure Suits filed this day.

MARCH 2.
 1ST ST, 88-90 E; Mary Mader—Julius Tishman; Paul Gross (A); Henry C S Stimpson (R); due 4,157.16

MARCH 3.
 113TH ST, 216-8 E; Jas H Aldrich et al; De Witt, Lockman & De Witt (A); Jos P McDonough (R); due... 31,845.83

MARCH 4.
 EDGEcombe AV, nwc 137th, 229.10x 34; Charter Constn Co—Yale Realty Co et al; Stoddard & Mark (A); Phineas Lewinson (R); due..... 27,139.84
 33D ST, 308-10 E; Leopold Haas—Minnie Stern; Kantrowitz & Esberg (A); Percival H Gregory (R); due..... 7,751.25
 33D ST, 512-4 E; same—same; same (A); same (R); due..... 7,751.25
 125TH ST, 16 W; Adolph Riesenberger—Jno H Degelman et al; Myers & Goldsmith (A); Alphonse G Keeble (R); due 114,687.22

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The importance and wide influence of the **RECORD and GUIDE** have become so thoroughly recognized that it is admittedly the **Strongest and Most Valuable Advertising Medium** published in the interest of Real Estate and Building.

MARCH 2. RENWICK ST, 38 to 42; M F Westergren, Inc—A Luedemann & Grand Central Building & Constn Co (renewal) (11) 594.00

Bronx.

FEB. 27. BATHGATE AV, 1625; Harry Zudek—Barnet Pusrin (54) 596.00

FOX ST, 1074; same—same (7)..... 85.00
SOUTHERN BLVD, 1241; same—same (8) 8.50
MARCH 3. DECATUR AV, 2630; Richd Hoch—Liederderman Realty Co (9)..... 80.78

Brooklyn.

FEB. 26. HINSDALE ST, nec Dumont av, 100x100; General Cornice & Roofing Co—Almont Holding Co..... \$125.00

FEB. 28. BRISTOL ST, es, 260 n Sackett, 40x100; S Chodosh—Wilson Constn Co & I K Realty Co..... 500.00

MARCH 3. BERGEN ST, 2128-32; C Mele—Salvatore Bonagura 400.00

MARCH 4. CARROLL ST, 526; A Goldberg—Arthur Baur, Henry C Wenger & Vincenzo Ciuti 122.00

WEBSTER AV, ss, 387 e 1st, 77x106; R G White—Jno Monteleone 674.00

SATISFIED MECHANICS' LIENS.

First name is that of the Lienor, the second that of the Owner or Lessees, and the third that of Contractor or Sub-Contractor.

Manhattan.

FEB. 28. 22D ST, 129-31 W; Communipaw Steel Co—Palerno Bros, Inc, et al; Jan 30'14 304.00

MARCH 3. BOWERY, 312-14; Karl Galod—Michl Chieffo et al; Feb'14..... 325.00

MARCH 6. 45TH ST, ss, 327.5 w Bway; Otto H Bauer—Wm W Astor et al; Jan23'14. 1,482.00

Bronx.

FEB. 27. No Satisfied Mechanics' Liens filed this day.
FEB. 28. 174TH ST, ns, 84.6 e Washington av 25x100; Wiener & Kriendel—Taxpayers Realty Co et al; Jan12'14..... 3,032.50

Brooklyn.

FEB. 26. W 17TH ST ws, 220 n Neptune av. 40x100; Fanny Amato—Jos Koppel; Dec5'13 \$200.00

FEB. 28. HINSDALE ST, ws, 100 s Newport av. —x—; Gussie R Browner—Abr Segalowitz & Abr Kabakow; Jan26'14. 500.00

BUILDING MANAGEMENT

PURCHASING SUPPLIES FOR AN OFFICE BUILDING.

AN IMPORTANT PART OF A MANAGER'S DUTIES.

Conducted by Raymond P. Roberts, Building Manager for the American Real Estate Co.

THE office building manager of today must be a specialist in many lines, and above all he must be a man of good judgment and discernment. These latter attributes are essential to a good purchasing agent, which is one of the things a manager must nowadays be. In former times most of the supplies were acquired through the agency of the superintendent or chief engineer, but today the efficient manager does all his own buying, and the only part the engineer plays in this department of the work is to make reports on the efficiency of the various articles he is called upon to use. In this way most of the possibilities for graft are eliminated and the quality of supplies is better and the quantity used generally less.

Even where the engineer is a man of undoubted honesty, he is apt to be lacking in a broad knowledge of human nature, and is, therefore, more liable to fall into the traps set for unwary buyers by unscrupulous salesmen than is the manager, whose daily work brings him into close contact with all sorts and conditions of men.

Outside of labor nothing is so important to watch as supplies and materials used in large office buildings, and in order to be successful the manager must surround himself with able lieutenants in the way of janitors, electricians, carpenters and painters. He must be able to have confidence in his various assistants and must feel that they are loyal to him and are using every effort to get the best results from the different supplies.

These assistants are generally able to give much good and practical information concerning the actual worth of supplies, and it is an excellent plan for the manager always to consult with the heads of the various departments for whose use any certain supplies are to be acquired.

Classification of Supplies.

Broadly speaking, there are two classes of supplies: those which are used every day in the regular operation of the building, and come directly under the supervision of the engineer and janitor, and those which are used in the up-keep and decoration of the structure and are generally in the hands of a special skilled workman. To the former class belong coal, oil, cleaning powders, soaps, toilet paper, and various articles, such as brooms, mops, carpet sweepers, scrub cloths and the like; in the latter class are paints, oils, plaster, cement, lumber and building materials of all kinds, with the necessary tools. We might again divide the first class into engine-room supplies and general house supplies.

Engine room supplies are the most important, particularly where the building has a plant manufacturing its own current for light and power, as the very life of the structure depends upon these. Under this head come coal, oil, waste, tools, boiler compound and various parts and fittings for the boilers and engines.

Intelligent Coal Buying.

Coal is by far the largest item in building supplies, and too much care cannot be exercised in its purchase and use. More money is probably wasted annually in coal than in any other useful commodity in any line. In recent years the coal-buying public has become somewhat educated, and this has reacted favorably on the coal dealers and is making for much better conditions in the trade. The activities of the Bureau of

Weights and Measures in New York City is solving to a large extent the question of short weight deliveries, and the chemist is coming to the aid of the buyer where quality is concerned. Many large consumers are now buying coal on specification as to the amount of ash and heat units contained in a given quantity, and in this case frequent analyses are necessary to determine if the dealer is living up to his contract. Even where such a purchasing system is not in vogue, it is advisable to have the coal analysed occasionally and let your coal dealer know that you are checking him up and that you expect quality as well as quantity.

A manager should study carefully his furnaces, grates and drafts and determine beyond doubt what is the cheapest grade that can be used efficiently and economically. In making such a study it is advisable to employ the services of a competent heating engineer, as changes can often be made in a plant, at a slight expense, which will permit the consumption of a much cheaper grade of fuel.

Have Ample Bunker Space.

One of the greatest construction errors existing in New York buildings is lack of bunker space, and no matter how carefully the manager may plan ahead he is often confronted with lack of fuel in times of heavy storms or strikes. It is safe to say that where an experienced building manager is employed during construction this serious fault will not be found in the completed structure.

The buying of proper oil is an even more difficult task than the purchase of coal, as in this case chemical analyses are of little avail. Oil is difficult to analyse and different results will very often be obtained by different chemists from the same samples of oil. The safest way to purchase oil is to choose an intelligent dealer of known reputation and have him make up an oil suited to the particular steam conditions of the plant. The engineer should then be charged to watch carefully how the oil behaves and what effect it has on the engines, and if any change is noted the dealer should be advised of it at once. In general, first-class cylinder oil ranges in price from 36 to 40 cents a gallon in barrel lots, while 25 cents a gallon is about right for engine oil.

Most of the other engine-room supplies are of fairly uniform grade, and with the engineer's assistance the manager should have little trouble in obtaining satisfactory articles at a minimum price.

House Supplies.

Among the general house supplies the most important are soap and marble powders, and the purchase of these requires the exercise of a great amount of caution and judgment. Probably the greatest frauds are perpetrated in soaps and cleaning powders, and negligence in buying is frequently attended with unfortunate results. Many of the soap powders are heavily doped with lye, soda, ash and other chemicals and their continued use damages the floors and walls and injures the hands of the cleaners. It often happens that the manager loses good help because of injured hands resulting from improper soap powders. Too much animal fat in marble powder will produce a yellow stain which is impossible to remove, especially on wainscotings of polished stone, and a poor quality of soap will leave a film on the surface which helps to collect dirt and disease germs. There are several good brands of marble and soap powders on

the market and by careful experimentation the manager should be able to determine what is best to use for each particular building.

Vigilance Necessary.

In the case of mops, brooms and dusters it unquestionably pays to purchase the best, as the added length of life and more efficient service will offset the difference in price in the long run. These articles all offer a big temptation for pilfering and the strictest vigilance is necessary to prevent undue loss in this way. The heads of departments, only, should have access to supplies, and soap powder and brass polish especially should be measured and given out only in such quantities as are actually needed each day.

Dustless dusters which gather up dust instead of simply dispersing it are rapidly superseding feather dusters, and while as a rule they are much more expensive, their life is considerably longer. One of the most recent of these is made of angora goat hair, attached to the original skin. It takes up the dust well, does not leak and may be washed from time to time.

In purchasing other house supplies it is a good plan to watch the market, buy in quantity and pay cash whenever possible.

Paints, oils and general building materials are always handled by a skilled workman, and the manager should be guided largely by his advice as to quality and quantities to be secured.

The Accounting System.

In keeping track of supplies a simple system should be used, and the heads of the various departments should be required to report on the amounts of supplies used during stated periods. These reports should be carefully filed, so that the manager may easily keep posted as to the amount used in different periods from year to year.

The building manager should bear in mind that the traveling salesman is one of the best barometers of trade, and should not be looked upon as a necessary nuisance. Generally speaking, the salesman is an honest person, but too frequently he has absolutely no practical knowledge of the wares he is offering and his judgment cannot always be relied on. However, much valuable information may be obtained from salesmen by courtesy and tact and a little adroit questioning.

Treat a salesman pleasantly when he calls and before long you will find that he is telling you all he knows about the other man's goods as well as his own, and is keeping you posted on what your neighboring manager buys and what results he is having. Such information will help your buying judgment to a large extent.

RAYMOND P. ROBERTS.

A New Manager in Town.

Robert Buchanan, one of the progressive young hotel men of the West, has come to New York as assistant manager of the Cathedral Plaza Apartments. He began his duties on February 16. Mr. Buchanan has just terminated a highly successful connection with the Yellowstone Park Hotel Company in Yellowstone Park. He is thoroughly familiar with the hotel and apartment house situation throughout the country and will be able to render valuable assistance in keeping the Cathedral Plaza Apartments up to a high standard.

USEFUL APPLIANCES

Novelties, New Applications of Familiar Devices and the Trend of Invention, Designed to Aid the Architect, Builder and Building Manager, Described Without Regard to Advertising Consideration.

"1 ÷ 4."

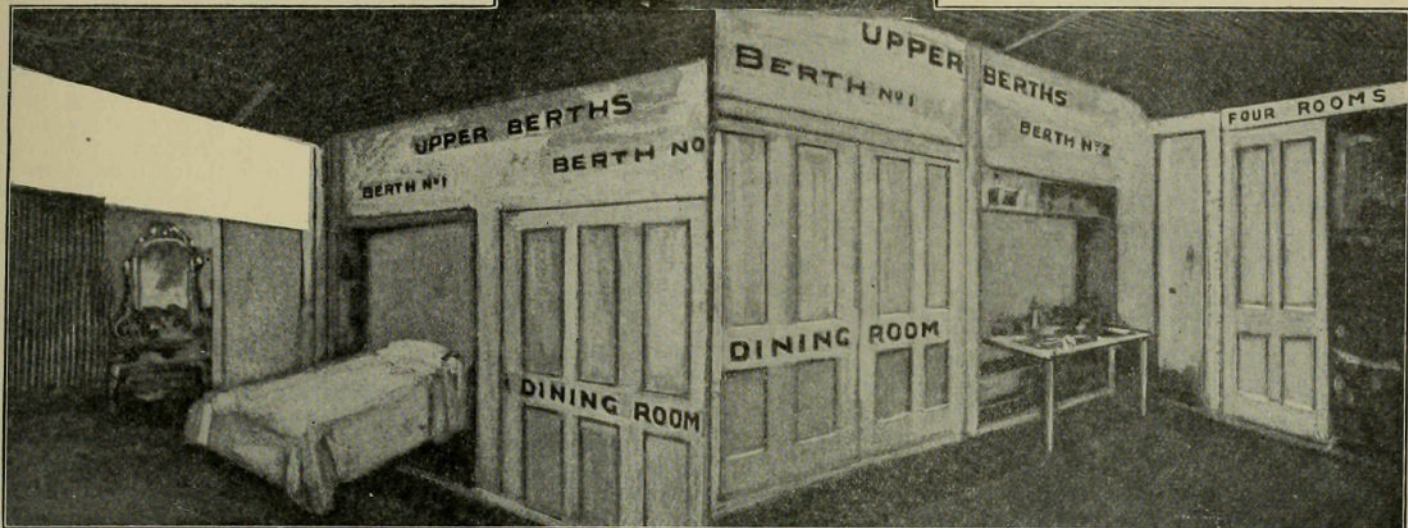
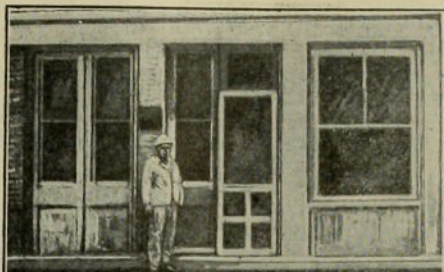
THE high cost of living has no terrors for the man who can divide four into one and get away with it, which may be the reason why E. J. Beall, of 827 West 7th street, Cincinnati, O., has been deluged with letters from builders who would like to show their clients how to bring their incomes nearer a taxable point by cutting down the cost of living. E. J. had no idea of what he was doing for this long-suffering world of rentpayers when he finished his four-

range, on a swinging panel which has a hood attachment to carry the cooking odors out through the vent in the wall in the back of the panel. Here also is a sink for washing and drying dishes and a dryer for the towels.

Dinner things tucked away, the evening finds the occupant with his kitchen shut from sight and with his library and reading table before him. Other panels

a German sea port town in memory of an African explorer. The monument is to be 33 feet high and grows out of a brick wall surrounding its base. The explorer, clad in his Moroccan burnouse, is shown astride a camel, looking out into the distance.

Instead of fixing a raw brick in position and hewing it with the chisel, as is frequently done with the reliefs on English houses, the designers have had the monument molded bodily out of unburnt brick clay, cut into layers, and stones finished up carefully. In the kiln the molded parts are laid on a sand bed, insuring perfect mobility during the baking process and excluding any risk of breaking or bending. A perfectly uniform shrinking of 15 to 16 per cent. may be accounted for. When the monument is next erected on the spot, the insertion of a proper thickness of lime-ce-



room-divided-into-one bungalow at the Cincinnati address, but he has since found out that he has done something unusual and cannot make out just what it is all about, anyway.

The owner of this remarkable, congested villa wanted a house that was full of comfort but he wanted his comfort within arm's reach. So he built him a home that would fit his ideas and his pocketbook at the same time and the result is shown in the pictures.

There he stands, before the first and only practical vest-pocket edition of a four-room flat ever erected. He is master of all he surveys without and equally master of all he can reach within, for he can figuratively enter any room in the house by taking not more than half a dozen steps in any direction and when he turns around he need not lack for company for he can have the pleasure of meeting himself coming back. In fact, he can be in the dining room, bed room and bathroom at one and the same time and still be diligently employed in getting his dinner on the kitchen stove.

Beall has got the servant problem beaten to a standstill, the heating puzzle fried to a frizzle and the cleaning burden boosted entirely out of reach. The order of the day follows:

The electric alarm clock rings. Beall jumps out of bed. He folds the bedding over his couch and with a deft hoist with his trusty right hand boosts his downy couch into a receptacle in the wall, turns a latch and a mirrored panel slides over the hole and the bedroom is safely tucked away for the day. Then he wants to lave his hands and facial facade. Another panel drops from another part of the same side wall and there is a bowl equipped with a flexible pipe that discharges the water into a sewer connection just outside of the house. Water is drawn from a regulation faucet and towels are produced from a dryer hung within the double wall, where a closet connected with the sewer from the outside but protected by traps is also arranged, the dropping panels composing a temporary compartment.

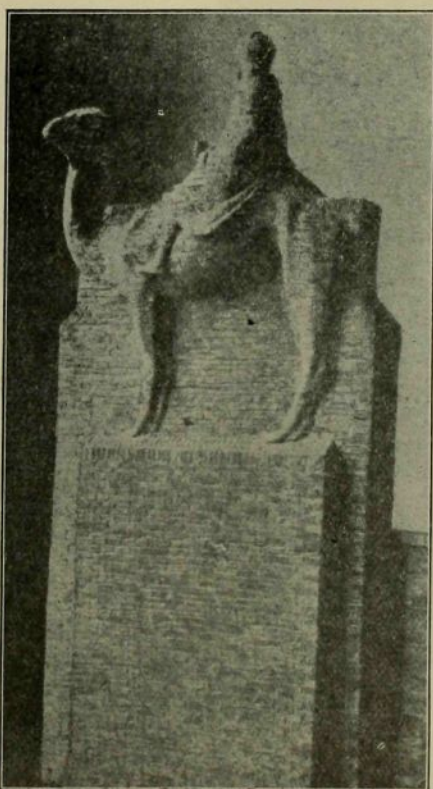
Then comes breakfast time. The opposite side of the white painted room produces another mysterious panel and out pops a regulation gas range, compact, of course, but nevertheless a gas

have been dropped out revealing book cases, writing desk and reading table.

All this is contained in a one-room building that measures only 9x12. It is the bachelor apartment ideal in the mind of its inventor, E. J. Beall, of Cincinnati, O.

Statuary and Brick.

SOME architects may know of the latest uses of brick as a facade material, but for the benefit of those who have not seen the current Scientific American, we reproduce by its permission, a photograph of a statue in brick



and mortar that may give a suggestion to those seeking new artistic effects in buildings.

This monument was designed jointly by the eminent sculptors Edzard and Donandt, of Paris. It is to be erected in

ment mortar into the joints between the brick layers, restores it to the originally contemplated dimensions.

Powdered Coal Future Fuel?

WHEN you hear some fuel expert discuss the heating power of boilers in the dim distant day when anthracite will be too expensive to use except in open-grate fires in residences, he will probably tell you, in answer to your question as to what will be used for industrial fuel, that it will be pulverized coal. Inventors are now at work, according to information that comes from the U. S. Patent Office, on a system of firing furnaces safely by the use of a coal ground so fine as almost to resemble lamp black, which will be ignited by a spraying system producing a flame that cannot be distinguished by the novice from that of an oil-burning jet, but many times hotter.

As a matter of fact, the use of powdered coal is even now being used in many Portland cement rotary kilns, and it is believed that this sort of firing eventually will prove to be an important factor in reducing the cost of brick manufacture by using this fuel to fire brick burning kilns. The operation is simplicity itself. A fan injects a stream of coal dust into a flame previously set, and the intensity of the heat is regulated by the pressure of the air. There is said to be a complete combustion of coal under this system, thus eliminating the ash nuisance or at least reducing it to an inconsequential factor in boiler room operating and overhead charges.

An Improved Roofing Material.

THE advantage of having a weather and fireproof roofing that will match the color of any trim employed in brightening the residence may now be obtained, according to a statement made by the Asbestos Protected Metal Company, of Beaver Falls, Pa. This company is introducing what it calls a new type of roofing material composed of wool felt impregnated by waterproofings and completely enveloped in a coating of asphaltum compound. To the upper surface of this material is attached pure asbestos felt, while the lower surface is protected by a layer of crushed quartz. Both the asbestos and the quartz are embedded under pressure and colored.

CURRENT BUILDING OPERATIONS

Including Contemplated Construction, Bids Wanted, Contracts Awarded, Plans Filed and Government, State and Municipal Work

WHAT FARM TENANT HOUSES SHOULD BE

How Uncle Sam Is Showing the City Apartment House Dweller The Way Back to Sunshine and Health and Low-Living Costs.

HAVE you heard of the latest effort of Uncle Sam to lower the cost of living and bring health and happiness into the lives of dwellers in city tenements? Suppose a man came into your office and asked you to look out for a nice little home for him somewhere out in the suburbs, where he could have chickens, grow vegetables of his own and give his wife and children pleasanter surroundings than they can find in the crowded tenement life of the city.

ing need of tenants for modern houses, and a better understanding of the influences of the home upon farm labor and field efficiency.

At the same time the plans will appeal to young married couples bringing up sickly children in the city where their playground is a street full of physical and moral dangers, as a means of taking up their homes on little farms of their own, or living in farm tenant houses erected as a speculation by farmers who would thus derive a rent from their ten-

Few residences of any size or cost have a kitchen more pleasantly located, better lighted and ventilated, and more conveniently arranged than this little four-room house. It is brightened by the morning sun, cooled by the Southern breezes and shielded from the intense heat of summer afternoons. It opens onto a screened porch, which, in summer, is the most livable nook in the house. Much of the kitchen work may be done on the porch, away from the fumes and the heat of the stove which, happily for the other rooms of the house, blow out through the north and east windows.

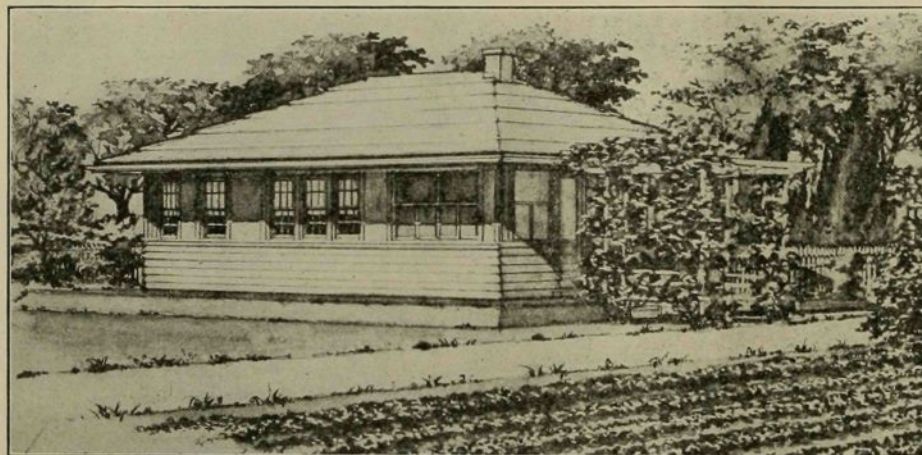
The stove is well situated, and with the porch window closed it is out of the cross-draughts of air. It is within six feet of the most distant fixture in the kitchen and but little farther from the dining-table. All stove utensils are within reach, and the work table and the fuel in the box beneath it are only two steps away. The ashes drop from the firebox through a short pipe to the ash bin beneath the concrete floor.

The walls of this under-floor bin are shown in the plans by dotted lines. The bin is under the stove and fireplace and extends to the outer foundation walls of the kitchen where ashes and floor sweepings are removed by means of a long-handled drag. If the building is raised on a front terrace, as shown in one of the drawings, the bin will be twenty-six inches deep with its floor at ground level. With a cellar under the kitchen, the bin need be extended only to the front end of the stove. It will be deep enough to hold a year's stock of ashes.

Novel Household Features.

The fuel box supporting the table top occupies space which might otherwise be wasted. It is filled from the outside of the house and emptied from the inside, through a small door over the concrete floor.

A trap, or dump, like that in the fireplace, is provided for floor sweepings



THE GOVERNMENT'S IDEA OF A SUBURBAN BUNGALOW.

Wouldn't you make a hit with him if you could tell him that \$800 or \$1,000 would build him a house in the country?

Of course he would be skeptical until you explained that Uncle Sam himself stands behind the estimate, that the Department of Agriculture is ready to show how it can be done. If he still doubted, you could tell him to write to the Secretary of Agriculture, at Washington, and learn for himself that a house like the one illustrated on this page can be built for the sum named, and he can have his name put on the Congressional mailing list for free flower and vegetable seeds to plant in his garden when he gets his thousand-dollar farm tenant house built.

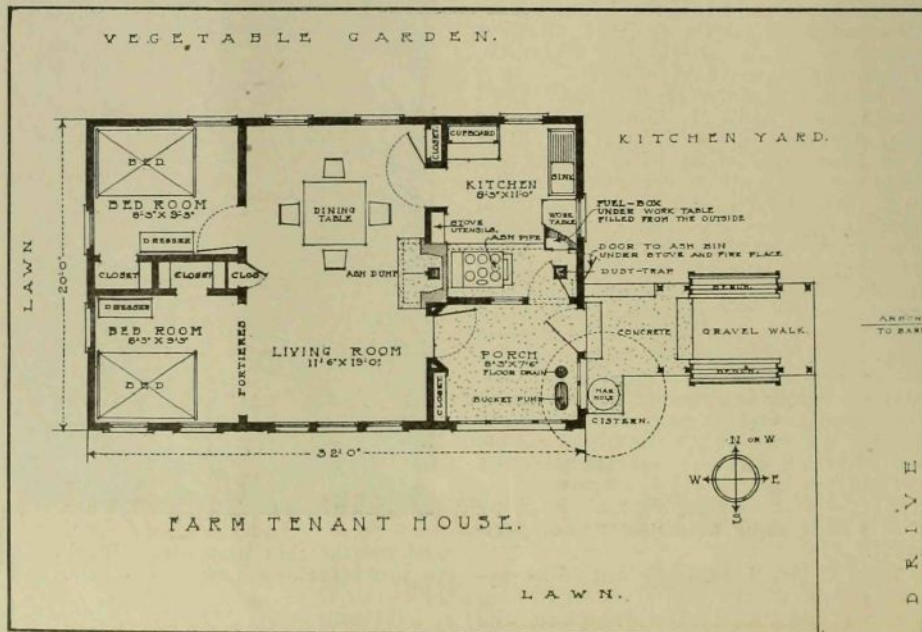
The reply the man will get to his letter will state that the Government stands ready to help him and other deserving men to obtain inexpensive homes in the country, as the Government believes that better houses can be built there for the same amount of money than is now being spent for mediocre houses. The set of plans will show how. The objects sought by the U. S. Department of Agriculture is to use the plans as a means to provide structures reasonable in cost and of good material, and so arranged as to afford the maximum comfort and convenience to the family.

Farmers' Chance for Investment.

The plans in question are for the construction of an inexpensive farm tenant house, but the house as planned contains valuable suggestions for owners with small families. To provide proper tenant houses on farms is considered by the Government a matter of high importance, because of the increasing number of rented farms, the grow-

ants or sell them plots so they can erect and, in time, own their own homes.

The tenant house, perspective drawing and plans of which are shown, is a simple, four-cornered structure, without bay windows, gables and dormers or any projection, save the eaves, which overhangs and protects the walls and window openings. The house is planned for the smallest dimensions and the most inexpensive arrangement consistent with the needs and the convenience of a small family. It has only one chimney and only one outside entrance.



SOME INTERESTING, CREDITABLE AND HIGHLY SIGNIFICANT HISTORY CONCERNING

RED GUM

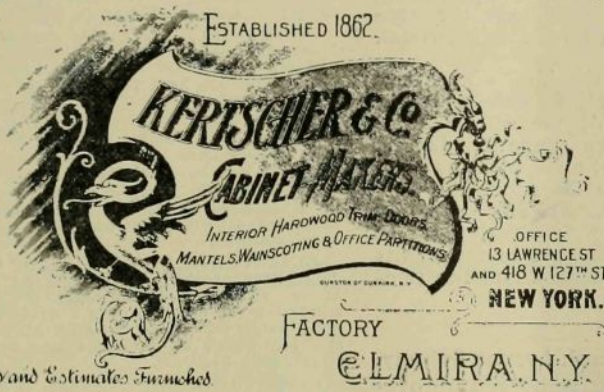
(AMERICA'S FINEST HARDWOOD)

Fifteen (or more) years' experience with a cabinet wood is certainly ample time to prove its value, if the value is there.

The following letter from one of the largest and best known interior trim manufacturers in New York tells the RED GUM story better than any conventional argument could do so. READ IT:

H. KERTSCHER, PRES.
T. H. MARKTHALER, VICE PRES.

T. H. KERTSCHER, TREAS.
E. A. KERTSCHER, SECY.



Designs and Estimates Furnished

Mr. J. B. Crosby,
Pullman Building,
Chicago, Ill.

New York, January 26, 1914.

Dear Sir:

We are glad to write you concerning our experience with Red Gum as a Cabinet Wood covering the last twenty years.

We believe we were the pioneers in using Red Gum for interior trim in N.Y. City, and we used the wood in many fine residences selecting it because of its beauty and intrinsic merit for library and dining room panelling.

We are able to advise you that this work has excellently stood the test of time, being installed in the following buildings about fifteen years ago:

NAME OF BUILDING	LOCATION	ARCHITECT
14 dwellings-G. L. Lawrence	Hamilton Terrace	
3 " Thos. Cahill	147 St & St. Nicholas Ave	
5 " Peter Wagner	1024 Street	
5 " C S Kennedy	114th Street	
5 " Jas. Livingston	102 St & West End Ave	
4 " Peter Wagner	West 95th Street	
4 " Jos. A. Farley	West 108th Street	
3 " Jas. C. Picken	137th Street	
6 " Jas. Livingston	1024 Street	
10 " Peter Wagner	106th Street	
10 " Sonn Broe	Convent Ave, 141-142 Sts	
8 " Wm. H. Picken	West 137th Street	
5 " Egan & Hallacy	924 St E. of Riverside Drive	
2-7aty Apt	Dongan Cons Co	85-86 Sts & Broadway
1 " Sonn Broe	Riverside Dr & 99th St	

In more recent years with the development of apartment house construction in New York, we have executed many jobs of fine interior trim; for instance in the following buildings during the last three years:

NAME OF BUILDING	LOCATION	ARCHITECT
Apt Houses		
1-12 Sty	Emworth Cons. Co	N E Cor 113 St & River, Dr.
1-6 "	Gussaroff R. & C. Co	N E Cor 149 St & Bway
3-5 "	John J. Tully	Intervale Ave & Beck
1-5 "	Picken Bldg Co	W. S. Aqueduct Ave N. of West 183d St
1-6 "	Cotoba R. & C. Co	S E Cor Pinehurst Ave & 180th St
1-12 "	West Side Cons. Co	S E Cor River, Dr. & 100 St
1-6 "	Zipkes Cons. Co	N E Cor 179 St & Haven Ave
1-12 "	Yorkshire R. & C. Co	N W Cor 113 St & Bway
1-12 "	"	S W Cor 92 St & Bway
1-12 "	Edendale Cons. Co	150-3 West 79 St
1-12 "	"	98 St & West End Ave
1-6 "	Robertson & Gummie	Wadsworth Ave E. of 190 St
1-10 "	Uttoxeter Bldg Co	140 St & Convent Ave
1-5 "	Queen Mab Co	179 St & Audubon Ave
1-6 "	Herritt Ferguson	W. S. Cathedral Parkway West of Lenox Ave
2-6 "	Kramer Cent. Co	T. S. 141 St. W. Lenox Ave
4-5 "	Baisley Watson Coal	T. S. Decatur Ave. S. of 193 St
2-6 "	Robertson & Gummie	Wadsworth Ave E. of 190 St
1-5 "	Dongan Cons. Co	N. E. Cor 175 St & Wadsworth
1-6 "	Venice Cons. Co	Washington Ave N. of 167 St
1-5 "	Dongan Cons. Co	S W Cor 175 St & St. Nicholas
1-8 "	T. J. McLaughlin Cons	N S 98 St. E. of Bway
1-5 "	Martin Weber Cons.	N W Cor 231 St & Bailey Ave
2-5 "	Paterno & Son Cent.	S S 172 St W. of Audubon Ave
3-5 "	Hogenuer & Fealau	186 St & Audubon Ave
3-5 "	Arc Realty Co.	180 St & Daly Ave
1-6 "	Green & Herberer	R S 158 St E. of Bway
1-8 "	Stephen Ball	170 St & Ft. Washington Ave
1-6 "	Dayton R. Co.	N W Cor Ft. Washington Ave & 160 Street
1-12 "	Paterno Bros., Inc	S W Cor 116 St & Bway
1-12 "	"	N W Cor 115 St & Bway
1-12 "	Mayer & Mayer	S S 86 St W. Columbus Ave
1-8 "	Ferguson Bros & Forshay	S S 40 St E. of Park Ave
1-6 "	Paterno Cons. Co	S E Cor 172 St & St. Nicholas
1-6 Sty	Alexander McDowell	Audubon Ave & 184 St
1-5 "	Picken Bldg Co	W S Aqueduct Ave N of 184 St
3-5 "	Arc Realty Co	Vyee Ave & 180 St
3-5 "	E. Wenigmann	166 St & College Ave
5-5 "	Manchester Cons. Co	Convent Ave 128-129 Sts
1-5 "	Wedgewood Co	W S Decatur Ave N of Fordar Rd
2-6 "	Kramer Cent. Co	S S 142 St E of 7th Ave
3-5 "	"	177 St & Daly Ave
1-12 "	L & M Holding Co	N E Cor 98 St & West End Ave
2-5 "	Emway Realty Co	180 St & Borthen Ave
1-6 "	"	180 St & Pinehurst Ave
1-5 "	Martin Weber Cons.	N E Cor 231 St & Albany Rd
1-5 "	St Nicholas Ave Co	N E Cor 187 St & St Nicholas

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and possible dust from the door of the coal or woodbox. It is in the concrete floor, behind the kitchen door, near the fuelbox opening and over the ash bin.

The carrying of fuel and ashes is thus eliminated from the women's work, provided the man or boy fills the coal or woodbox each week, or as may be necessary, and empties the ash bin two or three times a year.

The water problem also has been carefully considered in this little plan. Cistern water may be drawn from the bucket pump on the porch or, if desired, from a pitcher pump at the sink. Hot water is heated and stored in the reservoir of the stove. The sink, with only the drain pipe to be provided, is too inexpensive to omit from any kitchen, and space enough has been saved in this one to more than pay for all such conveniences.

This little kitchen excels many others in not being a thoroughfare to other rooms. The men and boys will wash on the porch, leave their hats and raincoats there and enter the living-room without disturbing the kitchen workers.

The Porch.

The screened porch is as large as the plan will permit; but too small for all the purposes for which it will be in demand. Besides the usual kitchen work, the ironing and perhaps the clothes washing will be done there. The one screen door locks up the house, and butter, meat and milk put on the porch to cool at night will be secure against dogs and cats. The porch will be in demand as a dining porch, outdoor sitting-room and nursery. The bedrooms are separated by portiers from the living-room, as shown.

Such is, in brief, the kind of a house that can be built for \$800 to \$1,000 (not counting the cost of the site). It is heated by the kitchen range and in this day of auxiliary heating appliances they can be used to help drive out the cold in extreme weather. In any case, the occupants will be a great deal more comfortable than they are in tenements when the janitor is asleep and the temperature outside is nearing zero.

Low Bidder for Seventh Avenue Subway.

The United States Realty & Improvement Company, 111 Broadway, submitted the lowest bid this week, at \$1,837,000, for the construction of the section of the Seventh Avenue Interborough subway from Commerce street to West 16th street. This includes a local station at Christopher street and an express station at 14th street; and when it has been let the entire Seventh Avenue line, with the exception of the short stretch from the Times Building to the junction with the present subway, will be under contract. Eighteen firms competed. The next lowest bids were from the Thomas J. Buckley Engineering Company, \$1,954,000, and the Holbrook, Cabot & Rollins Corporation, \$1,999,000.

Ballinger & Perrot Selected Architects.

The National Casket Company, James P. Linahan, secretary, William D. Hamilton, president, Benjamin E. Chase, treasurer, 48 Great Jones street, Manhattan, has retained Ballinger & Perrot, 1328 Broadway, as architects for its new factory to be erected on Jackson avenue near the Bridge Plaza, Long Island City. The building will be of reinforced concrete, six stories in height, containing 175,000 square feet, and cost about \$200,000. The architects will be ready for estimates on the general contract about April 15.

School and Residence for Harlem.

Ballinger & Perrot, 1328 Broadway, Manhattan, have been commissioned by the Sisters of the Blessed Sacrament, of Pennsylvania, to prepare plans for a residence and school, 75x100 feet, to be erected in Harlem, the location for which for the present is withheld. The construction will be fireproof throughout, with facades of light brick and terra cotta. The cost will be about \$50,000. Bids will be taken by the architects in about ten days.

Notice to Architects.

The British Consular officer at Venice announces that an Italian company has arranged an international competition of plans for the construction of villa flats at the Lido, Venice, at a total cost not exceeding \$400,000. Prizes of \$2,300, \$1,500 and \$1,000 will be awarded, and plans must be sent not later than noon on June 30, 1914, to the Direzione della Compagnia Italiana del Grandi Alberghi, S. M. del Giglio, 2467, Venice.

Hotel at Great Neck Estates.

The McKnight Realty Company, 347 Fifth avenue, is having plans prepared by Clarence Luce, 334 Fourth avenue, Manhattan, for a fireproof hotel, 150x400 feet, three and a half stories in height, to be erected at Great Neck Estates, Long Island.

NO ARCHITECTS SELECTED.

In this department is published advance information regarding building projects where architects have not as yet been selected.

BATH, N. Y.—The village of Bath contemplates the erection of an electric lighting plant here at a cost of about \$50,000. No architect has been selected.

NORTH BERGEN, N. J.—The Board of Education of North Bergen, Chas. Miller, president, contemplates rebuilding brick school No. 5, at Smith and Robert sts, which was recently destroyed by fire. No architect has been selected. Estimated cost is \$75,000.

MORRISTOWN, N. J.—The Morristown Library Association, J. E. Taylor, president, contemplates rebuilding the brick and stone library and lyceum in South st, which was recently destroyed by fire. No architect has been selected. Estimated cost is \$75,000.

GREAT NECK, L. I.—D. Jerome Leary, 126 East 12th st, Manhattan, contemplates the erection of a 2-sty stucco and brick or rough stone residence here for which no architect has been selected.

JAMESTOWN, N. Y.—Joseph Carleson, 221 Weeks st, contemplates the erection of a furniture factory here at a cost of about \$12,000. No architect has been selected.

RIDGEWOOD, N. J.—The Board of Education of Ridgewood contemplates the erection of a high school here for which no architect has been selected.

JAMESTOWN, N. Y.—B. P. O. E. Lodge of Jamestown, corner Main and 3d sts, Arthur Wade, chairman of building committee, contemplates the erection of a 3 or 4-sty brick and steel lodge and office building at 4th and Pine sts, for which no architect has been selected. Cost about \$100,000.

JAMESTOWN, N. Y.—The First Baptist Church, on premises, Rev. George C. Moor, 117 Church st, pastor, contemplates rebuilding the brick and stone church at 4th and Church sts, to cost about \$60,000. No architect has been selected.

BAYONNE, N. J.—The Hudson County Parental Home, Fred Rider, chairman, contemplates the erection of a brick and stone parental home building on the east side of Hudson boulevard, West 54th to West 57th sts, at a cost of about \$18,000. No architect has been selected.

PLANS FIGURING.

APARTMENTS, FLATS AND TENEMENTS.

MANHATTAN.—Franklin M. Small, 265 Broadway, architect, is taking bids for fire repairs to the 5-sty tenement at the southwest corner of 71st st and Columbus av for L. J. & S. J. Reckendorfer, 220 5th av, owners. Cost about \$7,000.

BROOKLYN.—Jas. S. Maher, 431 West 14th st, N. Y. C., architect, is taking bids for four 4-sty apartment houses, 50x87 ft., to be erected on Bedford av, between Linden av and Martense st for the Grant S. Kelley Realty Co., 431 West 14th st, owner.

PERTH AMBOY, N. J.—J. K. Jensen and G. W. Brooks, 192 Smith st, architects, are taking bids for a 3-sty brick apartment house, 46x80 ft., to be erected at Hall av and Penn st for J. Zawilinski, 294 Hall st, owner. Cost about \$18,000.

JERSEY CITY, N. J.—Cicaroli & Marangelo, 2d National Bank Building, Hoboken, N. J., architect, is taking bids on the general contract for two 2-sty brick and terra cotta apartment houses, 25x50 ft., to be erected at 462 Central av for Herman Beddiger, care of architects, owner. The Standard Heating Co., 800 Jefferson st, Hoboken, N. J., has the heating work. Cost about \$11,000.

MANHATTAN.—Henry B. Herts, 35 West 31st st, architect, is taking bids for alterations to the 4-sty residence, 2034 Madison av, for store and living purposes, for the Dominion Trust Co., 510 Pennsylvania st, Pittsburgh, Pa., owner. Cost, about \$7,500.

BROOKLYN.—L. F. J. Weiher, 271 West 125th st, N. Y. C., architect, is taking bids for a 4-sty brick and limestone tenement, 25x53 ft., to be erected at the northwest corner of Boerum pl and Bergen st, for James O'Connell, 127 Boerum pl, owner. Cost, about \$20,000.

BANKS.

SIDNEY, N. Y.—The Torrington Building Co., Washington st, Poughkeepsie, N. Y., is figuring the general contract and desires estimates on all sub contracts for the bank building to be erected here from plans by J. Mills Platt, Rochester, N. Y., architect.

CHURCHES.

MANHATTAN.—Tandy & Foster, 1931 Broadway, architects, are taking bids for alterations to the 2-sty brick church at 151 West 136th st for the Zion A. M. E. Church, 131 West 89th st, owner. Rev. R. M. Bolden, 24 West 140th st, is pastor.

ALBION, N. Y.—John H. Coxhead, 927 Elliott sq, Buffalo, N. Y., architect, is taking bids for alterations and additions to the 1-sty brick and stone church, 20x80 ft, for the First Methodist Episcopal Church, Rev. H. C. Woods, 5 State st, Albion, is rector. George A. Sprague is chairman of building committee. Cost, about \$25,000.

ENGLEWOOD, N. J.—William F. Dominick, 3 West 29th st, N. Y. C., architect, is taking bids for a 2-sty stone addition to the church at Engle and Church sts, for St. Paul's Church, Engle st, George W. Betts, care of DeVoe & Reynolds, 101 Fulton st, N. Y. C., is chairman of building committee. Cost, about \$18,000.

HALLS AND CLUBS.

MANHATTAN.—Eli Benedict, 1947 Broadway, architect, is taking bids for the 1½-sty parish house, 50x45 ft., to be erected at Dyckman st and Riverside drive for the Church Extension Committee of the Presbytery of New York, 156 5th av, owner.

BROOKLYN.—Chas. A. Volz, 2 West 45th st, N. Y. C., architect, is taking bids for a 3-sty brick and terra cotta dance hall, moving picture theatre and stores, to be erected at the northwest corner of Bedford av and Prospect pl, for Arthur Dempsey, care of architect, owner. Cost, about \$85,000.

HOSPITALS AND ASYLUMS.

BROOKLYN.—Bids will close March 11 at 10.30 a. m. for the erection and completion of alterations, excepting plumbing and heating, of the brick kitchen building at the Kingston Av. Hospital, south side of Fenimore st, 165 ft. west of Kingston av. Bids will also be received for plumbing and heating.

HOTELS.

SYRACUSE, N. Y.—Esenwein & Johnson, 781 Ellicott sq, Buffalo, N. Y., architects, are taking bids to close March 18, at 12 m., for additions and alterations to the Hotel Onondaga, in South Warren st, for the Onondaga Hotel Co., Robert Dey, president. The Operating Co., Frederick W. Rockwell, president, Ten Eyck Hotel, Albany, is the lessee. Townsend Carpenter, care of architects, is structural steel engineer; Gilbert M. Robinson, heating and plumbing engineer, and Jeremiah J. O'Leary, electrical engineer. Cost, about \$200,000.

MUNICIPAL WORK.

MANHATTAN.—Bids will close 12 m. on March 12 for extending pier 45 near the foot of West 10th st, North River, for the city of New York, Department of Docks and Ferries.

SCHOOLS AND COLLEGES.

SYRACUSE, N. Y.—Bids will close March 21 at 2 p. m. for the 4-sty Forestry Building, 282x 63 ft., to be erected at the Syracuse University Grounds for the New York State College of

Forestry, H. Baken, dean, in charge. Lewis F. Pilcher, State Capitol, Albany, is architect. Frederick W. Revels, 602 Ostromm av, is resident architect. Cost about \$250,000.

GLEN COVE, L. I.—Plans are being figured for the 4-sty brick school and convent, 133x54 ft., for St. Patrick's R. C. Church, Rev. Father Bernard O'Reilly, Glen st, pastor. Frank Helmle, 190 Montague st, Brooklyn, is architect.

MINOA, N. Y.—The Board of Trustees is taking bids, to close March 10, for a 2-sty brick, stone and steel school, 62x100 ft, to be erected on East av, from plans by Gordon A. Wright, 213 Dillaye Building, Syracuse, N. Y., architect. Cost, between \$30,000 and \$40,000.

STABLES AND GARAGES.

MANHATTAN.—W. B. Wills, 1181 Myrtle av, Brooklyn, architect, is taking bids for a 5-sty brick and stone stable, 50x100 ft., to be erected at 622-624 Water st for Jackson Bros., 168 Church st, owners. Cost about \$35,000.

BROOKLYN.—Plans are being refigured for the stable and storage, 95x185 ft., to be erected at the southwest corner of Morgan av and Maujer st for Levy Bros., on premises, owners. William Debus, 86 Cedar st, is architect. Cost about \$20,000.

STORES, OFFICES AND LOFTS.

MANHATTAN.—Louis Brooks, 132 Nassau st, architect, is taking bids for alterations to the store and loft building in Gouveneur st, near Broadway, for Aaron Cohen, care of architect, Louis Brooks, 132 Nassau st. Cost about \$30,000.

ORANGE, N. J.—David M. Ach, 1 Madison av, N. Y. C., architect, is taking bids for alterations and extensions to the dry goods store in Main st, between Canfield and Center sts, for Isadore Engle, 297 Main st, owner. Cost between \$20,000 and \$30,000.

BROADWAY.—Lawrence A. Ball, 25 East 24th st, steel engineer, is revising steel plans for the 20-sty store and office building to be erected at the southeast corner of Broadway and 27th st to 5th av, for the Johnson Kahn Co., 220 5th av, owner. Schwartz & Gross, 347 5th av, are architects. P. R. Moses, 366 5th av, is steam and electrical engineer. Owner will build and is taking bids on steel. Cost, about \$1,250,000.

ST. GEORGE, S. I.—James Crabtree, New Brighton, S. I., owner, is taking bids for a 6-sty brick store and office building, 31x80 ft, to be erected at Richmond Terrace, from plans by James Whitford, Crabtree Building.

MISCELLANEOUS.

WHITE PLAINS, N. Y.—Frank H. Brown, 106 Railroad av, architect, is taking bids for a 3-sty frame lumber shed, 150x45 ft, for R. Young Bros., 1 Railroad av, owner. Cost, about \$10,000.

THEATRES.

BRONX.—Cohen & Felson, 329 4th av, architects, are taking bids for a 2-sty brick nicollette, dance hall and stores, 94x100 ft., to be erected

on the west side of Southern Boulevard, 63 ft. north of Westchester av for Joseph E. Ismay, 42 Broadway, owner. Cost about \$30,000.

BROOKLYN.—J. C. Wandell, 4 Court st, architect, is taking bids for a 2-sty brick moving picture theatre, 133x32 ft., to be erected in the north side of Chauncey st, 132 ft. west of Broadway, for Julius Hilder, Hotel Astor, Broadway and 44th st, owner. Herman Mayer, 1746 Broadway, is lessee. Cost about \$30,000.

BROOKLYN.—Figures are still being received for the 3-sty brick and terra cotta dance hall, moving picture theatre and stores, 90x100 ft., to be erected at the northwest corner of Bedford av and Prospect pl, for Arthur J. Dempsey, care of Chas. A. Volz, 2 West 45th st, N. Y. C. Cost about \$85,000.

CONTEMPLATED CONSTRUCTION.

Manhattan.

APARTMENTS, FLATS AND TENEMENTS.

160TH ST.—Foundations have been completed for the 6-sty apartment house, 102x128x151 ft., to be erected at 638-644 West 160th st for the Pedwil Realty Co., Robert Podgugue, president, 1029 East 163d st, owner and builder. Procaro & Co., at site, have the mason work. Otis Elevator Co., 11th av and 26th st, has the elevator contract. Cost about \$150,000.

ACADEMY ST.—Moore & Landsiedel, 148th st and 3d av, are preparing plans for two 5-sty brick apartments, 50x113 ft and 50x150 ft, to be erected at the southwest corner of Academy st and Sherman av, for the Bendheim Construction Co., Edwin Bendheim, president, 128 Broadway. Total cost, about \$120,000.

95TH ST.—Foundations have been completed for the two 9-sty apartment houses, 85x108 ft., at 158-166 West 95th st, for Julius Tishman & Sons, 299 Broadway, owners. Schwartz & Gross, 347 5th av, are architects. Owners will handle general contract. J. & F. Wennemer Bros., Inc., 103 Park av, are contractors for foundation work. Otis Elevator Co., 11th av and 26th st, has the elevator contract. Cost, about \$260,000.

LEROY ST.—B. W. Berger & Son, 121 Bible House, have completed plans for alterations to the 5-sty tenement at 64 Leroy st, for the Estate of Henry Weil, care of John P. Dunn, 261 Broadway, owner.

2D AV.—Fred Hammond, 391 East 149th st, has completed plans for alterations to two 4-sty tenements at 560-2 2d av, for Adam J. Klinger, 243 East 31st st.

SHERMAN AV.—Moore & Landsiedel, 148th st and 3d av, have completed plans for two 5-sty apartment houses to be erected at the southwest corner of Sherman av and Academy st, for the Bendheim Construction Co., 128 Broadway, owner. Cost, \$75,000 and \$50,000.

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low tile and stucco apartment house, on the north side of Ponfield rd, about 500 ft. west of the tracks for the Lawrence Park Realty Co., Lawrence Park, Bronxville, owner. Bates & How, 542 5th av, N. Y. C., are architects. Cost, about \$125,000.

CLINTON AV (sub).—Peter Sinnott, 967 East 165th st, has received the heating contract for two 5-sty tenement houses, 50x100 ft., to be erected on the west side of Clinton av, 57 ft. south of 167th st, for the Hargton Building Co., Adela Harrington, president, 1478 Vyse av. Harry T. Howell, 149th st and 3d av, is architect. Cost about \$100,000.

CHURCHES.

FT. WASHINGTON AV.—(Sub).—The Wells Architectural Iron Co., River av and 151st st, has received the contract for the architectural iron necessary for the 1½-sty church being erected at the northeast corner of Ft. Washington and 178th st, for the Fourth Church of Christ Scientist, 600 West 181st st, owner; John Mokreja, 180th st and Wadsworth av, secretary. S. S. Beman, 332 South Michigan av, Chicago, Ill., and 50 Branville drive, Little Neck, L. I., is architect. Miller Reed Co., 103 Park av, is general contractor. McGowan & Connolly Co., 739 East 151st st, has the interior marble and tile work. Cost, about \$100,000. Excavating has been completed. L. B. Beman, Little Neck, L. I., is superintendent.

DWELLINGS.

OYSTER BAY, L. I. (sub).—C. H. Nichols, 45 East 42d st, N. Y. C., has received the steel and iron contract for the residence for Frank M. Doubleday, of Doubleday, Page & Co., 11 West 32d st, N. Y. C., owner. Henry P. Kirby and John J. Petit, 103 Park av, N. Y. C., architects. Edgar Jenkins, Kellog st, Oyster Bay, L. I., is general contractor. L. E. Tucker will superintend.

FAR ROCKAWAY, L. I.—Oliver S. Davison, Cedarhurst, L. I., has received the general contract to erect two 2½-sty frame and stucco residences here for Franklin C. Norton, Mott av, owner. Arne Delhi & Co., 108 Fulton st, N. Y. C., are architects. Cost, between \$7,000 and \$8,000.

RUTHERFORD, N. J.—Garret Hengeveld, Wallington, N. J., has received the general contract to erect two 2½-sty frame residences in Elm st, near Washington av, for A. W. Van Winkle & Co., 1 Station sq, owner. Stanley A. Dennis, 154 Nassau st, N. Y. C., is architect. Cost about \$3,500 each.

DARIEN, CONN.—Rogers & Blydenburg, Babylon, L. I., have received the general contract to erect a 2½-sty brick residence for Mrs. Edgar Auchincloss, Jr., Middlesex rd, owner. Foster & Gade, 15 West 38th st, N. Y. C., are architects.

MOUNT VERNON, N. Y.—Jenks & Plume, 19 Prospect av, Mt. Vernon, have received the general contract to erect a 2½-sty frame residence at Lincoln Manor for A. L. Wendover, Loraine av, owner. H. I. Slayton, 19 Park av, is architect. Cost about \$6,500.

FACTORIES AND WAREHOUSES.

1ST AV.—The Murray Hill Construction Co., who has received the general contract to make alterations to the brewery at the southeast corner of 1st av and 38th st, for the Kips Bay Brewing & Malting Co., has offices in the Long Beach Building, 42d st and Lexington av, and not at 47 West 34th st, as was reported in issue of February 28.

HAMILTON AV.—F. J. Kelly Sons, 290 Broadway, N. Y. C., have received the general contract to erect the 4-sty brick ice plant, 80x100 ft. at Hamilton av and Conover st, for the India Wharf Brewing Co., on premises, owner; Louis B. Schram, president. Mortensen & Co., 114-116 East 28th st, N. Y. C., are architects and engineers. The Phoenix Concrete Steel Co., 290 Broadway, has the concrete work. Hinkle Iron Works, 534 West 56th st, N. Y. C., the steel work. Cost, about \$160,000.

IRVING ST.—The Gibbons Co., 318 Columbia st, has received the general contract to rebuild the 5-sty brick and stone factory at 48-64 Irving st for the Hills Bros. Co., on premises, owner. Lucius R. Eastman, president. Benjamin V. White, 110 East 23d st, N. Y. C., is architect.

HOTELS.

FAR ROCKAWAY, L. I.—P. Streifler of Far Rockaway has received the contract to erect a 3-sty brick hotel at the northwest corner of Watjean Court and Wavecrest av, for R. M. Eisenberg, 460 West 147th st, N. Y. C., owner. Henry Nordheim, 1087 Tremont av, is architect. Cost, about \$30,000.

SCHOOLS AND COLLEGES.

HOE AV (sub).—Harris H. Uris 525 West 26th st, has received the structural iron contract for the 4-sty parochial school, 100x100 ft., on the south side of Hoe av, 100 ft. north of 167th st, for the Church of St. John Chrysostom. Rev. Father B. F. Brady, pastor, Hoe av and 169th st. Michael J. Garvin, 3307 3d av, is architect. William E. Walsh, 1123 Broadway, general contractor. Cost about \$130,000.

ELMSFORD, N. Y.—Thomas F. English, Elmsford, N. Y., has received the general contract for a 2-sty brick and stucco parochial school, 40x65 ft., for the Church of Our Lady of Mt. Carmel, Rev. Father A. Kenny, pastor. A. C. Bossom, 366 5th av, N. Y. C., is architect. Cost about \$8,000.

NEWARK, N. J.—E. M. Waldron Co., 84 South 6th st, Newark, has received the general contract to erect an addition to the West Side Public School in 17th st, through to 18th st, for the Board of Education of Newark, Chas. P. Taylor, president. E. F. Guilbert, City Hall, Newark, is architect. George W. Knight, City Hall, Newark, is school engineer. Cost about \$100,000. Paul H. Jaehnig, 109 Bank st, Newark, has the wiring contract. The plumbing, heating and ventilating bids will be opened on March 10 at 4.15 p. m.

STABLES AND GARAGES.

WASHINGTON ST.—Thomas Drysdale, 26 Court st, Brooklyn, has received the general contract to erect a 2-sty brick and steel stable, 75x150 ft., at 578-582 Washington st, corner of Clarkson st, for John J. Bradley, 68 Hudson st, owner. Horenburger & Bardes, 122 Bowery, are architects. Cost, about \$25,000.

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EAST 54TH ST. e s, 100 s Beverly rd, 2-sty frame dwelling, 22x28, shingle roof, 1 family; cost, \$3,500; owner, John W. Ryder, 7 Remsen st; architect, Chas. Infanger, 2634 Atlantic av. Plan No. 1126.

FACTORIES AND WAREHOUSES.

34TH ST. e s, 150 s 3d av, 2-sty frame factory, 48x60.10, iron roof; cost, \$1,000; owner, Wm. A. White, 14 Wall st, N. Y.; architect, Maxwell Eng. Co., 30 Church st, N. Y. Plan No. 1049.

HOSPITALS AND ASYLUMS.

WILLIAMS AV. w s, 90 s Vienna av, 1-sty brick cow hospital, 17x40, gravel roof; cost, \$1,500; owner, Harry Sacks, 426 Hegeman av; architect, Morris Rothstein, 627 Sutter av. Plan No. 1040.

HOTELS.

SURF AV. n s, 135 e W 15th st, 2-sty frame hotel, 63x100, gravel roof; cost, \$6,000; owner, Richard Garms, 628 E 18th st; architect, O. F. Finnerty, 2957 W 8th st. Plan No. 1051.

STABLES AND GARAGES.

CENTRAL AV. s s, 75 e Stanhope st, 1-sty brick garage, 15x50.6, slag roof; cost, \$2,500; owner, Kasper Ruefer, on premises; architect, Albert Ulrich, 371 Fulton st. Plan No. 1066.

ALBANY AV. s w cor Lincoln pl, 1-sty brick garage, 35x42.9, gravel roof; cost, \$2,500; owner, Geo. K. Krauss, on premises; architect, Jas. F. Bly, 422 St. Marks av. Plan No. 1119.

STORES AND DWELLINGS.

27TH ST. s s, 185 w 4th av, 3-sty brick store and dwelling, 18.5x51, slag roof, 2 families; cost, \$8,000; owner, Vinzio Loverdi, 700 4th av; architects, Cannella & Gallo, 60 Graham av. Plan No. 1131.

27TH ST. s w cor 4th av, 3-sty brick store and dwelling, 19.6x51, slag roof, 2 families; cost, \$10,000; owner, Vinzio Loverdi, 700 4th av; architects, Cannella & Gallo, 60 Graham av. Plan No. 1132.

STORES AND TENEMENTS.

MONROE ST. s s, 285 w Nostrand av, 4-sty brick tenement, 47x80, gravel roof, 19 families; cost, \$50,000; owner, Lanoor Realty Co., 559 Greene av; architect, Cohn Bros., 361 Stone av. Plan No. 1033.

JEFFERSON AV. s s, 375 w Ralph av, 3-sty brick tenement, 20.8x66.8, tin roof, 3 families; cost, \$7,000; owner, Henry Loeffler, 804 Jefferson av; architect, same. Plan No. 1054.

HOWARD AV. w s, 175 n Sutter av, 4-sty brick tenement, 50x88, gravel roof, 20 families; cost, \$25,000; owner, Howard Investing Co., 1934 Prospect pl; architect, Chas. Mele, 1577 St. Marks av. Plan No. 1089.

CHRISTOPHER AV. n w cor Lott av, 3-sty brick tenement, 20x65, slag roof, 6 families; cost, \$8,000; owner, Jos. Stern, 464 Christopher av; architect, E. M. Adelson, 1776 Pitman av. Plan No. 1065.

S 8TH ST. s s, 42.11 e Driggs, av, 6-sty brick tenement, 64.3x76.10, slag roof, 35 families; cost, \$55,000; owner, Keap Construction Co., 150 Hart st; architects, Shampan & Shampan, 772 Broadway. Plan No. 1061.

HALSEY ST. s s, 95 w Lewis av, 4-sty brick tenement, 53x88, gravel roof, 16 families; cost, \$58,000; owner, Benj. Gabrilovitz, 188 Stockton st; architect, Lew Keon, 9 Debevoise st. Plan No. 1117.

HALSEY ST. s s, 148 w Lewis av, 4-sty brick tenement, 27x88, gravel roof, 8 families; cost, \$28,000; owner, Benj. Gabrilovitz, 188 Stockton st; architect, Lew Keon, 9 Debevoise st. Plan No. 1116.

KEAP ST. n s, 225.5 w Marcy av, 6-sty brick tenement, 49.6x48.8, slag roof, 18 families; cost, \$45,000; owner, Hyman Hirschowitz, 189 South 9th st; architects, Shampan & Shampan, 772 Broadway. Plan No. 1124.

SOUTH 2D ST. s s, 50 e Hooper st, 6-sty brick tenement, 50x98, gravel roof, 30 families; cost, \$60,000; owner, Armor Construction Co., 35 Henry st, N. Y.; architects, Cohn Bros., 361 Stone av. Plan No. 1120.

ST. JAMES PL. w s, 253.9 n Gates av, 4-sty brick tenement, 50x89, slag roof, 17 families; cost, \$45,000; owner, G. & M. Impt. Co., 26 Court st; architects, Shampan & Shampan, 772 Broadway. Plan No. 1142.

ST. MARKS AV. s s, 350 e Underhill av, 3-sty brick tenement, 25x70, — roof, 6 families; cost, \$8,000; owner, John Generosa, 834 Dean st; architects, Cannella & Gallo, 60 Graham av. Plan No. 1130.

MISCELLANEOUS.

VIENNA AV. s s, 120.10 e Hinsdale st, 1-sty brick milk house, 26x37, gravel roof; cost, \$2,000; owner, Harry Sacks, 426 Hegeman av; architect, Morris Rothstein, 627 Sutter av. Plan No. 1041.

HUDSON AV. w s, 200 n Tillary st, 175-ft factory chimney; cost, \$4,525; owner, Aaron Levy, 256 Hudson av; architect, Wm. T. Donnelly, 808 East 18th st. Plan No. 1128.

Queens.

DWELLINGS.

EDGEWATER.—Hammes st, w s, 140 w Edgemere av, 2-sty brick dwelling, 28x32, shingle roof, 1-family, steam heat; cost, \$6,000; owner, M. Lewis, 126 West 84th st, N. Y. C.; architect, J. C. Dwin, 89 49th st, Edgemere. Plan No. 377.

JAMAICA, SOUTH.—Fairview ave, w s, 50 n Summit ave, 2-sty frame dwg, 18x36, shingle room, 1-family; cost, \$2,000; owner, John Erdmann, premises; architect, F. H. Chapman, 45 Kaiser ave south, Ozone Park. Plan No. 379.

ROCKAWAY BEACH.—Undine ave, w s, 90 s Boulevard, two 2-sty frame bungalows, 13x34, shingle roof, 2 families; cost, \$1,000; owner, Heer Bros., Rockaway Beach; architect, J. H. Cornell, Far Rockaway. Plan No. 376.

BAYSIDE.—Biamark av, w s, 150 s Warburton av, 2½-sty frame dwelling, 20x26, shingle roof, 1 family; cost, \$2,750; owner and architect, Louis Orgelfinger, Bayside. Plan No. 403.

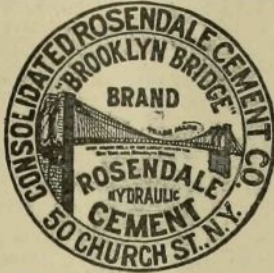
FOREST HILLS.—Whitson av, n s, 138 e Puritan av, 2½-sty terra cotta dwelling (4 houses), 17x44, tile roof, 1 family; cost, \$24,000; owner and architect, Sage Foundation Homes Co., Forest Hills. Plan No. 405.

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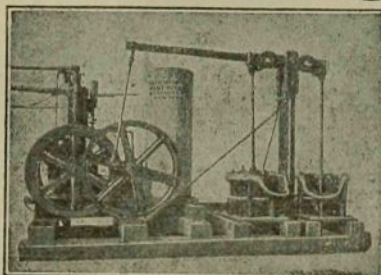
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13TH ST, 339-349 W, reinforcement to 6-sty brick store and lofts; cost, \$200; owner, The Newton Bldg. Co., Thos. J. Kenny president, 87 Milk st, Boston, Mass.; architect, Clinton M. Cruikshank, 939 Madison av. Plan No. 664.

14TH ST, 138 E, new stairs and store front to 5-sty brick store and offices; cost, \$500; owner, Solomon Schinasi, 32 W 100th st; architect, Morris Schwartz, 194 Bowery. Plan No. 661.

14TH ST, 430-432 W, new toilet rooms to 5-sty brick stores and lofts; cost, \$400; owner, Henry Meinken, 611 W 113th st; architect, Fred Hammond, 391 E 149th st. Plan No. 660.

28TH ST, 114 W, new board partitions to 4-sty brick stores and lofts; cost, \$100; owner, Julia and Emma Glover, 162 W 88th st; architect, Jacob Fisher, 25 Av A. Plan No. 671.

36TH ST, 19-21 West, 2,000-gal. house tank to 12-sty brick lofts; cost, \$200; owner, Wm. M. Sperry, 19-21 West 36th st; architect, Royal J. Mansfield, 135 William st. Plan No. 690.

37TH ST, 103-105 W, new store fronts to 5-sty brick store and show-room; cost, \$400; owners, Mary A. Smith et al, 190 Riverside Drive; architect, Louis A. Sheinart, 194 Bowery. Plan No. 654.

38TH ST, 69 West, new store front to 5-sty brick stores and hotel; cost, \$250; owner, Samuel Marks, 158 West 84th st; architect, Fred P. Platt, 1123 Broadway. Plan No. 709.

44TH ST, 11 East, masonry to 4-sty brick store and studios; cost, \$75; owner, Wm. S. Beaman, 27 Cedar st; architect, Wm. Johnstone, 991 Lexington av. Plan No. 714.

45TH ST, 25 West, new partitions to 16-sty brick stores and offices; cost, \$450; owner, Century Holding Co., 1182 Broadway; architect, A. H. Jacobson, 139 West 24th st. Plan No. 703.

46TH ST, 207-217 East, new fence, railings and storm enclosure to 4-sty brick P. S. 73; cost, \$2,700; owner, City of New York, Department of Education, Board of Education, 500 Park av; architect, C. B. J. Snyder, 500 Park av. Plan No. 700.

46TH ST, 126-132 West, terra cotta block partitions to 12-sty brick store and loft. Cost, \$500; owners, Leavitt Realty Co., Abraham L. Lippman, secretary, 126 West 46th st; architect, Henry H. Holly, 39 West 27th st. Plan No. 650.

57TH ST, 205-209 East, moving picture apparatus enclosure to 2-sty brick theatre; cost, \$300; owner, 205 East 57th St. Co., Alfred M. Rau, president, 50 Central Park West; architects, Jardine, Hill & Murdock, 3 West 29th st. Plan No. 699.

58TH ST, 501-507 West iron and glass partitions to 5-sty brick high school; cost, \$2,300; owner, City of New York, Board of Education, 500 Park av; architect, C. B. J. Snyder, 500 Park av. Plan No. 702.

78TH ST, 444 E, install stores to 5-sty brick tenement; cost, \$1,000; owner, Elsie Henrich, 132 E 42d st; architect, Alfred L. Kehoe, Beekman st. Plan No. 665.

97TH ST, 178 West, alterations to 5-sty brick tenement; cost, \$300; owner, Louise Kissling, 38 North 10th av, Mt. Vernon, N. Y.; architect, John H. Knubel, 305 West 43d st. Plan No. 692.

116TH ST, 302-304 West, new dumbwaiter, partitions and plumbing to two 5-sty brick tenements and store; cost, \$5,000; owners, Cohen & Glauber, 35 Nassau st; architect, Max Zipkes, 220 5th av. Plan No. 694.

124TH ST, 223 East, new partition, dumbwaiter and flues to 5-sty brick tenement; cost, \$2,000; owner, Robt. H. McMananey, 258 DeKalb av; architects, Brook & Rosenberg, 350 Fulton st. Plan No. 687.

125TH ST, 317 West, new store fronts and stairs to 3-sty brick stores and dwelling; cost, \$200; owners, Estate of Eliza Mulrein, 317 West 125th st; architect, Frank Hausle, 81 East 125th st. Plan No. 697.

134TH ST, 6-10 East, new elevator shaft to 3-sty brick stable; cost, \$500; owner, James Everard Estate, Wm. B. Cardozo, trustee, 22 William st; architects, Temple & Wein, 160 West 99th st. Plan No. 716.

AV A, 28-30, enlarge doors to 5-sty brick dance hall; cost, \$100; owners, Max & Morris Schwartz, 257 East Houston st; architects, Sommerfeld & Steckler, 31 Union sq. Plan No. 688.

AMSTERDAM AV, 1926-1928, new store front to 6-sty brick storage house; cost, \$150; owners, Ocemore Bldg. Co., 435 W 147th st; architects, Moore & Landseidel, 148th st and 3d av. Plan No. 674.

AMSTERDAM AV, 1809-1811, new store fronts to 4-sty brick stores and tenement; cost, \$600; owner, Henry Wendt, 99 Nassau st; architect, Wm. H. Meyer, 1861 Carter av. Plan No. 675.

AUDUBON AV, 60-78, new stair enclosure and fireproof doors to 5-sty brick P. S. 169; cost, \$5,800; owner, City of New York, Board of Education, 500 Park av; architect, C. B. J. Snyder, 500 Park av. Plan No. 701.

BROADWAY, 265-267, new 2-sty front to 5-sty brick store and offices; cost, \$15,000; owner, Orphan Asylum Society, Mrs. Samuel B. Hawley secretary, in care of Farmers' Loan & Trust Co., 22 William st; architect, Chas. F. Winkelman, 103 Park av. Plan No. 673.

BROADWAY, 1173-1175, new show window and radiators to 5-sty brick, store and offices; cost, \$700; owners, New York Business Bldg. Corp., Sam F. Carstein vice-president, 347 5th av; architect, Russell T. Walker, 47 W 34th st. Plan No. 662.

BROADWAY, 787-789, elevator enclosure to 4-sty brick lofts; cost, \$1,200; owner, Mrs. Edith Coventry, care Douglas Robinson-Chas. S. Brown Co., 14 Wall st; architect, Henry N. Paradies, 231 West 18th st. Plan No. 689.

BROADWAY, 1227, new store front and stairs to 4-sty brick stores and offices; cost, \$2,000; owner, 1227 Broadway, 149 Broadway; architect, Rouse & Goldstone, 38 West 32d st. Plan No. 720.

COLUMBUS AV, 490, reset store fronts to 5-sty brick store and tenement; cost, \$200; owners, the Siesel Estate, 1559 Southern Blvd; architect, A. B. Greenberg, 214 Haven av. Plan No. 656.

COLUMBUS AV, 492, reset store fronts to 5-sty brick store and tenement; cost, \$200; owners, the Siesel Estate, 1559 Southern Blvd; architect, A. B. Greenberg, 214 Haven av. Plan No. 657.

COLUMBUS AV, 494, reset store fronts to 5-sty store and tenement; cost, \$200; owners, the Siesel Estate, 1559 Southern Blvd; architect, R. B. Greenberg, 214 Haven av. Plan No. 655.

LEXINGTON AV, 1633, stores to 4-sty brick tenement; cost, \$1,800; owner, Erwin A. Miller, 963 Madison av; architect, Geo. Dress, 1436 Lexington av. Plan No. 680.

MADISON AV, 179, new plumbing, partitions and stores to 5-sty brick stores and bachelor apartments; cost, \$6,000; owner, Paul M. Herzog, 41 W 68th st; architect, Christian H. Lang, 131 W 58th st. Plan No. 677.

MADISON AV, 2142, alteration to 1-sty brick shop; cost, \$500; owner, Julia R. White, 18 Clinton av, Mt. Clair, N. J.; architect, M. W. Del Gaudio, 401 East Tremont av. Plan No. 705.

MADISON AV, 1567, new store fronts to 5-sty brick store; cost, \$150; owner, Jacob Stone, 133 West 113th st; architect, Harold L. Young, 1204 Broadway. Plan No. 718.

PARK ROW, 192, alterations to 4-sty brick store and dwelling; cost, \$100; owner, Louis Silverstone, 509 West 110th st; architect, Maxwell A. Cantor, 39 West 88th st. Plan No. 707.

PARK ROW, 143-5, alterations to 2-sty brick store and lofts; cost, \$350; owner, Bernard Teerberger, 295 1/2 Pearl st; architect, Maxwell A. Cantor, 39 West 88th st. Plan No. 693.

WEST BROADWAY, 496-498, new dumbwaiter shaft to 5-sty brick store, dwellings and offices. Cost, \$500; owner, Joseph Personeni, 496-498 West Broadway; architect, Anthony Vendrasco, 496-498 West Broadway. Plan No. 648.

1ST AV, 788-802, bone chute to two 5 and 3-sty brick slaughter house; cost, \$775; owners, Swift & Co., 45th st and 1st av; architect, M. H. Treadwell Co., Inc., 140 Cedar st. Plan No. 667.

1ST AV, 1499, remove stage and reset chairs to 1-sty brick moving picture theatre; cost, \$500; owner, Alfred Weiss, 1499 3d av; architect, Louis A. Sheinart, 194 Bowery. Plan No. 698.

2D AV, 2287-2289, brick extension to 1-sty brick moving picture theatre; cost, \$200; owner, Isidore Kapker, 2289 2d av; architect, Louis A. Sheinart, 194 Bowery. Plan No. 682.

3D AV, 2231-2237, new stairs and trap doors to 4-sty brick stores and lodging house; cost, \$75; owner, Andrew Davey, 350 Greenwich st; architect, Chas. H. Richter, 68 Broad st. Plan No. 679.

3D AV, 493, new store front to 4-sty brick store and dwelling; cost, \$750; owner, Thomas Hackett, 493 3d av; architect, Louis Brooks, 132 Nassau st. Plan No. 665.

4TH AV, 97, new store front to 4-sty brick store and dwelling; cost, \$250; owner, Sarah Hoffe, 70 Lenox av; architect, Fred. P. Platt, 1123 Broadway. Plan No. 710.

5TH AV, 881, structural changes and 1-sty addition to 5-sty brick dwelling; cost, \$95,000; owner, Adolph Lewisohn, 9 West 57th st; architect, Chas. P. H. Gilbert, 1123 Broadway. Plan No. 706.

6TH AV, 80, masonry and iron grating to 3-sty brick store and loft; cost, \$50; owner, Leo J. Kreshover, 48 W 29th st; architect, Otto L. Spannhake, 233 E 78th st. Plan No. 659.

7TH AV, 400, extend L. I. Concourse to 4-sty brick passenger station; cost, \$25,000; owner, Pennsylvania Tunnel & Terminal R. Co., 7th av and 32d st; architects, Gibbs & Hill, 400 7th av. Plan No. 721.

MADISON SQ GARDEN, Madison and 4th avs, 26th and 27th sts, staging and runways to 2-sty brick amphitheatre and roof garden; cost, \$3,500; owner, F. & D. Co., Edmund E. Boissevain, president, 51 Madison av; architect, Horace G. Knapp, 111 Bway. Plan No. 676.

Bronx.

149TH ST, s w cor Bergen av, new water closet, new partitions to 2-sty brick store and nicollette; cost, \$400; owners, Crossway Realty Co., 26 Exchange Place; architects, Moore & Landsiedel, 3d av and 148th st. Plan No. 94.

161ST ST, 782, 1-sty brick extension, 21.2x 17.6, to 3-sty frame store and dwelling. Cost, \$1,000; owner, G. Haas, 800 Forest av; architect, Carl J. Itzel, 847 Freeman st. Plan No. 96.

216TH ST, Nos 717 and 719, new stairs, etc., to 2-sty frame lodge room and dance hall; cost, \$250; owners, Habron Lodge; Wm. McGill, 3774 Willett av, trustee; architect, Andrew Ebsen, 2684 Briggs av. Plan No. 98.

CASTLE HILL AV, w s, 70 s Watson av, 2-sty and attic frame extension, 35.6x16, and new partitions to 2-sty and attic frame dwelling. Cost, \$5,000; owners, Church of the Holy Family, 1071 Castle Hill av; architect, John Schwalbenberg, 2060 Westchester av. Plan No. 97.

PROSPECT AV, w s, 125 n 160th, 1-sty brick extension, 53x27, to 1-sty brick stores; cost, \$1,500; owner, Meehan, Simon & Ehrlich, 1029 East 163d st; architect, Kreyenberg Archtl. Co., 1029 East 163d st. Plan No. 101.

TELLER AV, n e cor 167th st, new partitions to 6-sty brick tenement; cost, \$50; owner, Albert J. Schwarzler, 1150 Clay av; architect, Tremont Architectural Co., 401 Tremont av. Plan No. 99.

WASHINGTON AV, 1103, new partitions to 6-sty brick tenement; cost, \$30; owner, Jonas Weil, 5 Beekman st; architects, Moore & Landseidel, 3d av and 148th st. Plan No. 100.

WHITE PAINS ROAD, s e cor 205th st, move 1-sty frame storage. Cost, \$200; owner, Jul Schittler, 2958 White Plains av; architect, Anton Pirner, 2069 Westchester av. Plan No. 95.

Brooklyn.

AMITY ST, 139, interior alterations to 3-sty club; cost, \$1,000; owner, Syrian American Club of N. Y., on premises; architect, Otto Reissman, 30 1st st, N. Y. Plan No. 1125.

COLUMBUS PL, 16, extension to 1-sty frame dwelling; cost, \$275; owner, John Schluff, on premises; architects, S. Millman & Son, 1780 Pitkin av. Plan No. 1068.

HAVEMEYER ST, 299, interior alterations to 2-sty store; cost, \$200; owner, Geo. Laskas, 270 Broadway; architect, L. Allmendinger, 926 Broadway. Plan No. 1145.

HOYT ST, 9, enlarge conservatory in department store; cost, \$1,200; owners, A. I. Newman & Son, 452 Fulton st; architect, Albert Ulrich, 371 Fulton st. Plan No. 1136.

HOYT ST, 22, interior alterations to 3-sty florist; cost, \$1,200; owner, Abraham Straus, 420 Fulton st; architect, Hans Arnold, 2134 East 17th st. Plan No. 1070.

LIVINGSTON ST, 213, pent house to department store; cost, \$1,200; owners, A. I. Newman & Son, 452 Fulton st; architect, Albert Ulrich, 371 Fulton st. Plan No. 1137.

MADISON ST, 1171, exterior and interior alterations to 2-sty fire house; cost, \$500; owner, City of New York; architect, Jas. P. Reehill, 157 East 67th st, N. Y. Plan No. 1110.

MALTA ST, 43, extension to 1-sty dwelling; cost, \$700; owner, Morris Kishner, on premises; architect, Tobias Goldstone, 49 Graham av. Plan No. 1087.

MCDUGAL ST, 13, interior alterations to 3-sty tenement; cost, \$300; owner, Herman Knoop, on premises; architect, Eric O. Holmgren, 371 Fulton st. Plan No. 1084.

SACKMAN ST, 627, extension to 4-sty store and tenement; cost, \$500; owner, Wm. Rapel, 450 Rockaway av; architect, Louis Danacher, 370 Fulton st, Jamaica. Plan No. 1052.

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RETAIL LUMBER
CHARLES H. FINCH & CO.
 "THE ACCOMMODATING HOUSE"
 Everything for Wooden Construction Coney Island Ave. and Ave. H, Brooklyn, N. Y.

ony for Epileptics, Hon. Percy L. Lany, president, Sonyea, Dr. Shannahan, in charge, will build. Cost about \$50,000.

SCHOOLS AND COLLEGES.

MECHANICSVILLE, N. Y.—Nial Bros. Construction Co., Troy, N. Y., were low bidders at \$89,955 for the high school to be erected in Main st, near Episcopal Church, for the Board of Education, Dr. E. C. Nickern, president. John T. Simpson, 1224 Essex Building, Newark, N. J., is architect and engineer. Cost about \$80,000.

HAMILTON, N. Y.—F. B. & A. Ware, 1170 Broadway, N. Y. C., have been commissioned to prepare plans for a gymnasium to be erected on the Colgate University Grounds for the Colgate University, Sidney Colgate, chairman of building committee.

PERSONAL AND TRADE NOTES.

FRANCIS H. SHERRERD has been appointed Engineer of Street Repairs of Newark, N. J.

EDWARD LEE YOUNG, architect, has moved his offices from 12 East 30th st to 118 East 28th st.

BROWN BROS. (INC.), general contractors, have moved their offices from 33 East 20th street to 11 East 30th street.

C. W. COPP, retailer of Flushing, with branch yards in that vicinity, is adding a new lumber shed to his Flushing yard.

W. V. KARR, architect, has opened offices for the practice of his profession in the Lakin-Hall Building, Westfield, Mass.

ROBERT W. HIGBIE, hardwood manufacturer and wholesaler, 45 Broadway, Manhattan, is spending a season in California.

SHIPLEY CONSTRUCTION & SUPPLY CO. has moved the New York office formerly at 72 Trinity pl, Manhattan, to 66 Warren st, Brooklyn.

BATZ BUILDING & CONSTRUCTION CO., formerly at Elizabeth, N. J., has moved its offices to the new post office building at Rahway, N. J.

J. B. CONNELLAN, architect, has moved his offices from the Cutler Building to the Triangle Building, corner East Main street and East avenue, Rochester, N. Y.

E. W. TRUESDELL, formerly consulting engineer at 7 West 38th st, has become a member of the firm of Joseph H. Wallace & Co., industrial engineers, 5 Beekman st.

OLMSTEAD-FLINT CO., leather belting, has moved its factory and general office from New York to Lawrence, Mass. A branch office will be maintained in New York City at 33 Sullivan street.

NEEDHAM & CLINE, architects, Los Angeles, Cal., have recently moved to new offices in the John Brockman Building, corner of Seventh street and Grand avenue, Los Angeles.

AMOS SCHAEFFER, consulting engineer for the Borough of Bronx, has resigned to become consulting engineer of the Bureau of Sewers, Borough of Manhattan, succeeding Horace Loomis.

J. W. BENNETT, Deputy Commissioner of the Department of Water Supply, Gas and Electricity, New York City, has resigned to become consulting engineer for the Borough of the Bronx.

WILLIAM ALLEN BALCH, architect, late of the firm of Balch & Beardsley, dissolved, has opened offices for the practice of his profession in the World's Tower Building, 110 West 40th street, Room 1602.

PEERLESS SELLING CO., of Evansville, Ill., dealing in plumbing fixtures, has opened a branch office at the Bush Terminal, Brooklyn, to take care of their New England and Atlantic coast trade.

CENTRAL FOUNDRY CO., 90 West st, has taken over the patents held by Elmer P. Morris on ornamental lighting standards, formerly made by the Elmer P. Morris Iron Works. Mr. Morris will be sales manager of the lighting standard department of the Central Foundry Co.

E. C. CHURCH, who has been chief of the Bureau of Supplies, of the Department of Water Supply, Gas and Electricity of New York City, resigned March 1 to accept the position of assistant general manager of the Marconi Wireless Company of America.

W. R. GRACE & CO. have received at this port a cargo of 800,000 feet of fir and hemlock, on their steamer, Santa Clara. The Santa Cecelia is now loading on Puget Sound with 1,250,000 feet of fir and other lumber for New York, all on order.

E. L. KIRKIN and **G. M. Estabrook** have formed a partnership for the conduct of a general contracting business. The new firm, under the name of "Kirwin-Estabrook Construction Co.," have opened offices at Hempstead, L. I., and are ready to give estimates and take contracts for work in their line.

PERRY & PRATT CO., Westbury, L. I., has recently been organized to do a coal, mason, and general building material business. President, John R. Hill; vice-president, Arnold Kohler; treasurer, F. A. Perry; secretary, John Pratt.

THE WESTERN ELECTRIC COMPANY announces that the sales during 1913 totaled \$78,000,000, an increase of some \$6,000,000, or 8 per cent, over the 1912 sales of \$71,727,329. In 1911 sales amounted to \$66,211,975. The company added more than 4,000 customers last year, bringing the total up to 36,000.

SENATOR JOHN B. ROSE of the Greater New York Brick Company was the guest of honor at a dinner given by fifty friends at the Palatine, in Newburgh, on Tuesday evening. Ex-Governor Odell, Justice Tompkins of Nyack, County Judge Seeger, Lucien Washburn, Denton Fowler and Everett Fowler of Haverstraw, Senator Stivers of Middletown, John E. Sparrow of Brooklyn, William H. Hilton, Captain Dickey,

Samuel E. Shipp and E. A. Jova were in the party. Senator Rose and Mr. Washburn have just returned from abroad.

EMILE BAUMGARTEN, senior member of the firm of William Baumgarten & Co., interior decorators, 715 Fifth avenue, returned this week from a trip to the Pacific coast where he was called in connection with the work of the firm in the decoration and furnishing of the Flood residence in San Francisco, Cal.

H. W. JOHNS-MANVILLE CO., Madison av and 41st st, announce the new addresses of the Indianapolis, Ind., office as 408-410 North Capitol av, and the Louisville branch as 659-661 South 4th av. In both these new buildings additional room has been acquired to facilitate the growing business in these cities.

PUTNAM A. BATES, consulting engineer, 2 Rector street, has been appointed chief of the Bureau of Fire Alarm Telegraph of New York City, by Fire Commissioner Adamson. Mr. Bates has been a consulting engineer in New York City for a number of years. Chief among the large operations he has been interested in were the mechanical and electrical equipment in the Engineers' Building, 29 West 39th street, the Morgan Museum at Hartford, Conn., and the John F. Galvin factory at Long Island City. Mr. Bates was at one time the sales manager for the Crocker Wheeler Co., and is well known in both the engineering and manufacturing branches of the electrical industry.

The Public Service Commission has authorized the B. R. T. to let the contract for the steel for the third tracks and the reconstruction of the Fulton Street Elevated Railroad to Miliken Brothers, Incorporated. The contract covers the railroad from Nostrand av to Sackman st, a distance of 12,368 feet, and calls for about 12,000 tons of steel. The price bid for it was \$38.90 a ton, or a total of \$466,800. The Commission has awarded the contract for the supply of ties and timber needed for the Fourth Avenue Subway to J. H. Burton & Co., Incorporated. The price is \$96,540, and delivery must be made in from 100 to 240 days. The Public Service Commission has approved the assignment of the contract for the construction of Section 5 of the Seventh Avenue Interborough Subway by Canavan Brothers to the United States Realty and Improvement Co.

THE UNITED STATES REALTY & IMPROVEMENT CO. of 111 Broadway, which has specialized in a real estate and building business, is entering into railway construction work also. This week the company captured two big contracts. Its bid of \$1,837,000 was the lowest submitted among eighteen firms for the construction of the section of the Seventh Avenue Interborough Subway from Commerce st to West 16th st, which includes a local station at Christopher st and an express station at 14th st. The company also secured the contract for the erection of an elevated section of the Dual System in Brooklyn for the Brooklyn Rapid Transit Company.

THE NATIIONAL KELLASTONE COMPANY, with offices 507-8 at 19 South LaSalle street, Chicago, purchased all of the manufacturing plants, assets and physical properties at Argo and Alton, Ill., and Muskogee, Okla., formerly owned by the U. S. Kellastone Company, recently declared bankrupt. The new company has been organized to resume the manufacture of kellastone. Its selling and distributing policies, however, will differ radically from those of the former company. Kellastone is now made up of only the very purest of raw materials carefully tested and great care is exercised in every detail of its manufacture, thus insuring continuous uniformity in both strength and color. Kellastone dealers can now rest assured of receiving prompt and careful attention to all orders and prompt deliveries.

THE BUILDING IMPROVEMENT CO., of 17 Battery place, a corporation already organized with \$500,000 capital, has contracted with Gaetan Ajello for his patents on reinforced concrete floor construction. The main feature of the invention is an inexpensive device that forms an integral part of the construction and guarantees (no matter how careless the workers may be) the necessary protection of the tension bars against fire by keeping them at the desired height above the bottom of the construction. At the same time the device serves as a guide for the correct thickness of slab in compression, also regardless of any care in the process of construction. Illustrating pamphlets will soon be issued by the company of which R. McWilliams is the general manager and treasurer. It is stated that the above improvement will be at once adopted in the construction of a number of government buildings and schools throughout the country. Mr. Ajello is well known as an architect, having designed during the past few years various buildings, among which are a great many of the largest and successful apartment houses along Riverside drive, Broadway and other sections of the city.

OBITUARY

ENOS T. TAPPEN, retired general contractor, died at his home, 81 West Milton avenue, Rahway, N. J., Thursday, February 26, aged eighty-one years.

ALEXANDER BROWN, retired general contractor, and veteran of the Civil War, died at his home, 271 Vanderbilt avenue, Brooklyn, Sunday, March 1. He was born in Belfast, Ireland, sixty-five years ago.

JAMES H. HARNDEN, president of the J. H. Harnden Company, cut stone manufacturers of Brooklyn, died on Monday from pneumonia at Petersburg, Fla., where he had gone last January to recover his health. Mr. Harnden was born in Alligerville, Ulster County, N. Y., fifty-two years ago and lived in Brooklyn for thirty years. He established the firm of Hommel & Harnden, which was incorporated in 1905, and was an incorporator of the People's National Bank and a director of the Manufacturers' and Business Men's Association of Brooklyn and the Cornwall Estates at Lynbrook, L. I. He is survived by his widow and a son, Wilbur.

RICHARD DESPARD DODGE, a retired civil engineer, who was formerly an instructor in the U. S. Naval Academy at Annapolis, Md., died Thursday, March 5, at the home of his son, 291 Henry st, Brooklyn. Mr. Dodge was seventy-five years of age. He was a graduate of the Rensselaer Polytechnic Institute, Troy, N. Y., and served during the Civil War on the Engineering Corps of the navy. Mr. Dodge retired from the active practice of his profession about twenty years ago. He was secretary of the New York Port Society and a manager of the Brooklyn Sunday School Union.

CHAS. H. TREAT, plumbing contractor, and cousin of Chas. H. Treat, former Treasurer of the United States, died Thursday, March 5, at his home, 456 Broadway, Flushing, L. I. Mr. Treat was seventy-one years of age and was the senior member of the firm of Charles H. Treat & Son, plumbing contractors, at 314 West 47th st, N. Y. C.

TRADE AND TECHNICAL SOCIETY EVENTS.

AMERICAN SOCIETY OF ENGINEER DRAFTSMEN—Regular meeting third Thursday of each month. Walter L. Smyth, secretary, 74 Cortlandt st, New York City.

AMERICAN SOCIETY OF CIVIL ENGINEERS—Secretary, Charles Warren Hunt, 220 West 57th st, New York. Meets first and third Wednesday, except in July and August.

AMERICAN SOCIETY OF ENGINEERING CONTRACTORS—Secretary, J. R. Wenlinger, 11 Broadway, New York. Meets second Thursday, in New York, except July and August.

THE NINTH EXHIBITION of the Brooklyn Chapter of the American Institute of Architects will be held at 131 Remsen st, Brooklyn, from Sunday, March 15th, to Saturday, March 28th, inclusive, without charge to the public. The public exhibition will be preceded by the private view, reception and annual dinner of the society, Saturday, March 14th. The exhibition committee, John B. Slee, chairman, H. Lincoln Rogers, Carroll H. Pratt, William P. Bannister and John Ph. Voelker, have spared no effort to make this year's exhibition the best in the history of the society.

INSTITUTE OF OPERATING ENGINEERS.—Regular meeting second Thursday of each month, Engineering Societies Building, New York City. H. E. Collins, secretary, 29 West 39th st, New York City.

THE EFFICIENCY SOCIETY (Inc.) will hold the first national efficiency exhibition and conference at the Grand Central Palace, N. Y. C., April 4 to April 11, inclusive. Interesting programs are being prepared for each session of the conference.

AMERICAN SOCIETY OF MECHANICAL ENGINEERS.—A tentative program has been arranged for the coming spring meeting to be held in St. Paul and Minneapolis, June 16-19. Three groups of professional sessions will be held. It is expected that one session will be upon the subject of grain handling and ore handling, which is an important topic locally and an interesting one generally. Another session will be devoted to the use of powdered fuel and its efficiency and utility compared with oil and gas, for different purposes in industrial work (e. g. in openhearth furnaces, in cement kilns, in boiler furnaces, and for industrial furnaces). Reports will be presented by the Committee for Standard Specifications for Boilers and Other Pressure Vessels, and for Their Care in Service, and by the Committee on Flanges. The latter report was presented for preliminary consideration at the recent annual meeting in New York and provoked a spirited discussion.

AMERICAN SOCIETY FOR TESTING MATERIALS.—Atlantic City has been chosen for the seventeenth annual meeting of the American Society for Testing Materials on June 30-July 4. Headquarters will be at the Hotel Traymore. Preliminary notices will soon be sent out.

MEMBERS OF THE BROOKLYN ENGINEERS' CLUB and a delegation from the Society of Municipal Engineers of New York City will make a trip of inspection this afternoon (Saturday) to the new Municipal Street Repair Plant, 90th to 91st streets and East River, N. Y. C.

RECENT INCORPORATIONS.

ALEXANDER R. BOYCE is a \$10,000 corporation, chartered with a \$10,000 capitalization to manufacture and deal in engines, pumps, boilers, hardware, electric engineering and general contracting. The directors are Alexander R. Boyce, foot of Front st, L. I. City, John M. Boteler, 217 East 31st st, and John F. Moore, 68 William st. Kierman & Moore are the attorneys.

BEAR REALTY CO. has been incorporated to do a realty and construction business with offices in The Bronx. Samuel Lieberman, 17 Willoughby av, Brooklyn, Jacob Satatia, 43 West 27th st, N. Y. C., and Theo. P. Strauch, 1316 Clay av, are the directors. Samuel Goldberg, 99 Nassau st, is the attorney for the company.

RAINS-ROEDER CORP. has been chartered to do a realty and construction business with offices in The Bronx. The directors are Leon A. Rains, 1118 Forest av, William G. I. Roeder, 411 East 159th st, Samuel Solinsky, 948 Leggett av, and one other. Kantowitz & Esberg, 320 Broadway, are the attorneys.

LUCIA AVENUE CO. is a \$30,000 corporation chartered with offices in Queens to do a realty, construction, contracting, engineering and architectural business. Jacob Rosenthal and Sarah Rosenthal, both of 16 South Remington av, Arverne, L. I., and Sylvan Metzger, 234 West 21st st are the directors. Ling & Pfeiffer, 46 Cedar st, are the company's attorneys.

BUILDING MATERIALS AND SUPPLIES

**QUICK RECOVERY FROM TIE-UP FOLLOWING SLUSH-STORM
RAILROADS CROWDING LUMBER DEPARTMENT FOR POLES.**

Coal Should Be Carefully Used—
Record Wire Orders Expected.

THE slush-storm of Sunday and Monday occasioned an enforced expenditure of a great deal of money for wire, poles and crossarms at a time when railway interests were holding back on supply orders. The lumber market began to feel high pressure inquiry from railroad supply houses for quick deliveries as the week closed. Big wire and cable companies were taxed to supply wire to take the place of that torn and tangled along the railroads between this city and points as far as 100 miles west and north. One railroad, the Central of New Jersey, will require about 2,800 poles with 8,000 crossarms. The Pennsylvania will need about 1,000 more poles; the Erie will take approximately 4,000, and the Lackawanna approximately 2,000. No estimate was obtainable regarding the volume of copper wire and steel cable that the telephone, telegraph and railroad companies will require; but it was estimated at not less than 5,000 miles of telegraph wire and 500 tons of steel cabling.

At the offices of the big steel companies no information could be obtained as to the probable effect of this heavy buying movement upon mill capacity; but, owing to the fact that capacity has been gauged close to current requirements, it is possible that it will result in opening other furnaces.

New York came nearer having a fuel famine this week than in generations. The coal distributing companies were just getting down to a working schedule again, following the heavy snowfall of last week, when the storm of Sunday threatened to tie up carting worse than ever. Even now, according to one company, the chaos prevailing on the coal-carrying railroads may cause a scarcity of coal at the Port Reading, Amboy and Elizabethport trestles, and managers of buildings are urged to conserve their present coal supplies as much as possible until something like normal telegraphic communication can be restored so that freight trains can be moved regularly, or about the middle of next week.

With reference to the present state of the basic building market, it is neither worse nor better than it was a week ago. There is little construction work going ahead, because materials could not be moved during the week. Prices have not changed, but the inquiry continued fairly steady.

Title companies say that the enforced retarding of building construction in the metropolitan district during the last two months will have a beneficial effect upon construction when the weather is more settled. Applications for accommodation are more numerous, but, in accordance with the general policy of financiers, there is a tendency to postpone operations of a speculative nature until later in the season. Specialty building projects are having no difficulty in getting accommodation, although interest rates are still stiff. In the meantime, inquiry for building materials, while fair, has not developed as distributors here had anticipated. Few look for active contracting until the latter end of the month.

The 1914 building season opens with bright prospects as far as the volume for new building construction is concerned, although it is problematical whether the actual cash outlay will compare with that for a corresponding period last year. Supplies, such as naval stores, lubricants, linseed oil, paints, glass and hardware are easy to firm on prices and demand is improving. No great price-list changes are expected for a fortnight.

MORE BRICK RIDDEN. Supply Adequate to Meet Any Demand District May Develop.

BRICK riding showed to better advantage this week, although trucking companies were not disposed to risk over-working their horses in the still heavy conditions of the streets. The result was that builders could not get as much brick as they wanted, which leads to expectations of a continued sharp riding movement early next week if weather conditions prove favorable to construction work.

In fact, a sharp demand for brick is expected next week, which is the official opening of the 1914 building season, but the supply is so great that there is not the least prospect of anybody experiencing any difficulty in getting all the brick they require at prices now prevailing. A few days of continued warm weather will reopen the river and a fleet of brick barges that have been lying in Newburgh bay all winter will move on toward this market, despite the fact that there were at the wholesale docks Friday morning 79 barge loads, or approximately 27,650,000 common brick, all of which is protected from the weather and can be ridden at once.

Official transactions for Hudson common brick covering the week ending Thursday, March 5, in the wholesale market, with comparisons for the corresponding period last year and a comparative statement of Hudson brick unloaded from barges for consumption here, follow:

1914.		Arrived.		Sold.	
Left over, Feb. 27—64.					
Friday, Feb. 27.....	0	0	0	0	0
Saturday, Feb. 25.....	0	0	0	0	0
Monday, March 2.....	0	0	0	0	0
Tuesday, March 3.....	0	0	0	0	0
Wednesday, March 4.....	0	0	0	0	0
Thursday, March 5.....	0	0	1	1	1
Total	0	0	1	1	1

Reported enroute Friday A. M., March 6—0.
Condition of market, weak. Prices: Hudsons, — to \$6.50 nominal; covered, — to \$7.50; Raritans, \$6 to \$6.25 (wholesale dock, N. Y.; for dealers' prices add profit and cartage); Newark, \$7 to \$7.50 (yard). Dull. Left over, Friday A. M., March 6—63. Covered barges sold, 1. Total number covered barges, 16. Total number in market, 79.

HUDSON BRICK UNLOADED.					
(Current and last week compared.)					
Feb. 20.....	67,000	Feb. 27.....	108,000		
Feb. 21.....	45,000	Feb. 28.....	143,000		
Feb. 23.....	Holiday	Mar. 2.....	6,000		
Feb. 24.....	15,000	Mar. 3.....	6,000		
Feb. 25.....	14,000	Mar. 4.....	103,000		
Feb. 26.....	57,000	Mar. 5.....	184,000		
Total.....	198,600	Total.....	544,000		

1913.		Arrived.		Sold.	
Left over, Friday A. M., Feb. 28—60.					
Friday, Feb. 28.....	0	0	2	2	2
Saturday, March 1.....	7	7	2	2	2
Monday, March 3.....	5	5	6	6	6
Tuesday, March 4.....	0	0	7	7	7
Wednesday, March 5.....	0	0	3	3	3
Thursday, March 6.....	0	0	0	0	0
Total	12	12	20	20	20

Condition of market, dull. Prices: Hudsons, \$7 to \$7.25; covered, \$7.50; Raritans, \$7; Newark, \$8.25. Left over Friday A. M., March 7—52. Total covered, 0. Total covered barges sold, 5. Total covered left in market, 22. Total in market March 6, 1913—74.

OFFICIAL SUMMARY.	
Left over, Jan. 1, 1914.....	87
Total No. bargeloads arrived, including left over bargeloads, Jan. 1 to Mar. 5, 1914.....	119
Total No. bargeloads sold Jan. 1 to Mar. 5, 1914.....	56
Total No. bargeloads left over Mar. 6, 1914.....	63
Total No. bargeloads left over Jan. 1, 1913.....	113
Total No. bargeloads arrived, including left over, Jan. 1 to Mar. 6, 1913.....	193
Total No. bargeloads sold Jan. 1 to Mar. 6, 1913.....	141
Total No. bargeloads left over Mar. 7, 1913.....	52

MILLIKEN BROS.' REPORT. Steel Fabricating Concern Free From Mortgage Indebtedness.

BUILDING material and architectural interests are advised in the first annual report of Milliken Brothers, Inc., for the year ended December 31, 1913, that it is free from mortgage indebtedness and that while the restrictions imposed by the receivers of the old company had left it with little or no work on hand, trade conditions are gradually improving and a prosperous year is looked forward to. The output of the shops during 1913 was 34,389 tons.

The buildings and equipment of the open-hearth steel plant and rolling mills, with the exception of such buildings and equipment as are considered of special value to the fabricating plant, have been sold for dismantling and removal. With the buildings and equipment retained, and a nominal expenditure, the fabricating plant will have an annual capacity of more than 100,000 tons. There is no necessity to dispose of any part of the company's surplus real estate holdings at present. Such surplus

consists of about 140 acres situated on Staten Island and in New Jersey. It is the plan of the company to retain this land until such time as real inducements are offered to sell. The common stock of the company has been deposited under a voting trust agreement under which William Salomon, Jules S. Bache and Andrew Morrison are the voting trustees and the Guaranty Trust Company of New York is depository.

NEW YORK'S COAL SUPPLY. Burns Bros. Shown to Control Practically All Anthracite Used Here.

BUILDING managers, who yearly contract for large quantities of anthracite coal for steaming and heating purposes, will be interested in the revelations brought out at the hearings in a Government suit against the Reading, Jersey Central and Lehigh Coal & Navigation companies recently.

T. B. Koons, vice-president of the Jersey Central, described the routes over which the road hauls coal. It was stated by Mr. Koons that this road handles all the tonnage of the Lehigh & Wilkesbarre Coal Company, and that it has the richest anthracite fuel consumption traffic territory in the world.

It was shown by this witness that Burns Brothers have a ten-year lease with the Jersey Central as lessor and the coal firm as lessee, bearing date of June 15, 1910. Among the covenants of this arrangement is the use by Burns Brothers of certain parcels of land and a pier in Jersey City, for which Burns Brothers pay \$30,000 annually.

Burns Brothers agreed to purchase all anthracite handled over the leased property from points north or west of Mauch Chunk and all bituminous coal and coke from such points as would give the Jersey Central the longest possible haul and to handle no less than 500,000 gross tons of coal and coke a fiscal year, giving preference on equal terms to Lehigh & Wilkesbarre Coal Company and paying the average market prices ruling from time to time at shipping points in New York harbor.

The Jersey Central, for its part, agrees to maintain the property and to deliver all coal and coke by placing loaded cars upon trestles or piers, and removing the empty cars without charge, with the stipulation that Burns Brothers should furnish at their sole cost all the labor and other services required to unload and ship the coal. The Jersey Central, however, by the same agreement grants an allowance to Burns Brothers for such services, 12 cents a ton on all soft coal, and steam sizes of hard coal at 15 cents a ton.

STEEL LINES SHOW ACTIVITY. Structural and Equipment Departments Reflect Improved Inquiry.

METAL for building construction or equipment has proved to be the barometer of the spring building movement during the last two weeks when building has been more or less stagnated in this city. Fabricating plants are figuring a better grade of custom, mill capacity has been increased and pig iron orders have been developing into larger tonnages than prevailed during the corresponding period last month. Hardware orders for merchandise reflect a wider scope of specifying in architects' offices. Nails, while still moderate, are nevertheless showing an improvement in demand and reinforcement is being sharply spoken for.

THE LUMBER MARKET. Material Scarce and Deliveries May Be Slower As Demand Increases.

LUMBER wholesalers are discovering that they have misjudged the requirements of the metropolitan district for the spring, mainly because dealers have kept their supplies low during the winter months. This has led producers to believe that the market was well supplied, and in consequence the manufacturers have ridden fewer logs than they otherwise would have done had they known that the retail stocks were low. This accounts in some degree at least for the stiffening tone in prices of spruce, which, during the last month, topped the highest price f. o. b. mills Canada; white pine, which is reported to be bringing \$15 Canadian mill as against only \$10 last year. Yellow pine prices have slightly advanced and will go higher as the spring movement develops. Eastern spruce shows signs of opening strong, hemlock is being sold at base rate.

ENORMOUS COAL PRODUCTION. U. S. Geological Survey Reports An Increase Over Record-Breaking 1912.

PRODUCTION of between 565,000,000 and 575,000,000 short tons of coal in the United States during 1913 is the official estimate of the United States Geological Survey, an increase over the record-breaking production of 1912 of 30,000,000 to 40,000,000 tons, of which about 4,500,000 tons was in anthracite and the rest in the output of the bituminous coal mines.

There were a few labor disturbances, local in extent and effect, the most pronounced was in Colorado, where a general strike was called about the middle of September, and coal production in that State during the last quarter of the year was but about 50 per cent. of normal. There was general complaint, particularly in the eastern States, of shortage of labor and inability on the part of the operators to keep their mines working at full capacity. This was probably the reason for the less than usual complaint of the inadequate or insufficient transportation service. Coal mining, like all other industries in the Ohio Valley States, was seriously interfered with by the floods in that region during the spring, and probably from 5,000,000 to 10,000,000 tons of coal would have been added to the year's output but for this. As there were no violent fluctuations in manufacturing industries, the demand for coal for industrial purposes showed only a normal increase. The continued decrease in the production of fuel oil in the mid-Continent oil field and the strike in the Colorado coal mines resulted in an increased output of coal in the southwestern States. The total quantity of coal consumed in this market is approximately 19,000,000 tons a year, of which 7,000,000 short tons are bituminous, or soft coal, and 12,000,000 short tons are hard coal.