

REAL ESTATE BUILDERS RECORD AND GUIDE.

NEW YORK, JANUARY 9, 1915

THE PASSING OF THE THREE-FAMILY HOUSE

Is the Tenement House Department to Blame, or
Are Social and Economic Conditions the Reason?

By CYRUS C. MILLER, Ex-President Borough of the Bronx.

THE passing of the two and three-family house in the Boroughs of Manhattan, Brooklyn and Bronx is to be regretted for many reasons. We can all remember the decent thrifty American, German and Irish owners who lived in part of their houses and rented out the other floors to tenants like themselves. In a part of the city built up in this way the conservative owners and their families numbered one-half of the citizens or at least one-third. They were frugal, industrious and law-abiding. They were interested in all the phases of city administration because they helped directly to pay the bills.

The housing of our people in multi-family tenements increases the percentage of citizens who feel no direct interest in the government and is apt to be accompanied by all the evils of overcrowding. Therefore we should encourage any movement which will help to maintain the number of land-owners and to spread out the population over a larger area. The ambition to own their own homes is common to all peoples, and this desire will be gratified whenever economic conditions permit.

This article is not intended either to support or condemn the Tenement House Law, but to examine into its effect, if any, on the three-family house. We might examine therefore, into the case of buildings erected in the last few years, to see whether there has been any lessening of the number of two and three family houses, and if so, what the causes are.

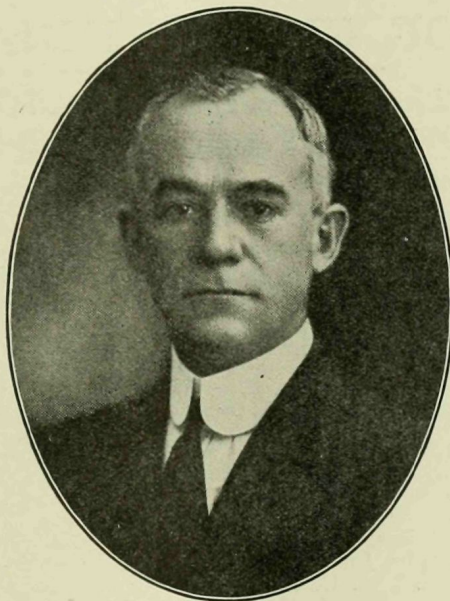
Decline of the Three-Story House.

In the year 1912 in Brooklyn there were erected 36 (or 4 per cent.) two-story tenement houses; 418 (or 47 per cent.) three-story tenement houses; 379 (or 43 per cent.) four-story tenement houses; 21 (or 2 per cent.) five-story tenement houses; 30 (or 3 per cent.) six story tenement houses, out of a total of 884 tenements.

And in the year 1913 there were erected 83 (or 10 per cent.) two-story tenement houses; 227 (or 29 per cent.) three-story tenement houses; 425 (or 54 per cent.) four-story tenement houses; 22 (or 3 per cent.) five-story tenement houses; 23 (or 3 per cent.) six-story tenement houses, out of a total of 780 tenement houses erected.

It may be seen, therefore, that there was a decrease of three-story tenement houses from 418 (or 47 per cent.) in 1912, to 227 (or 29 per cent.) in 1913. The Tenement House Law under which these houses were erected had not been changed during the two years mentioned. This is a fair example of the increasing number of four-story houses and decreasing number of three-story houses for the past ten years or more.

In the Borough of Queens the great bulk of the houses erected are three-story houses. In 1913 there were erected in Queens 25 (or 8 per cent.) two-story tenement houses; 244 (or 78 per cent.) three-story tenement houses; 43 (or 13 per cent.) four-story tenement houses; 2 (or 1 per cent.) five-story tenement houses, out of a total of 314.



HON. CYRUS C. MILLER.

It must be noted that three-story tenements are not always for three families.

In 1912, out of 418 three-story tenements erected in Brooklyn 119 (or 28 per cent.) were for three families each, and the balance, or 299, were for six families each; while out of 227 three-story tenements erected in 1913 only 34 were three-family houses, which is only 15 per cent., and the balance of 193 buildings were for six families each, showing that the percentage of three-family houses had decreased from 28 per cent in 1912 to 15 per cent in 1913.

It has been claimed that the Tenement House Law, which controls the erection and maintenance of the three-family house, is so drastic that it hampers the erection of such houses. Having started with the assumption that three-family houses are desirable in the community we should follow that up with the decision that the Tenement House Law should be abolished or amended in so far as it relates to the three-family house if it has the effect that is charged, and provided also that the requirements of the Tenement House

Law are unreasonable. On the other hand, while we are anxious to preserve the three-family house we must not remove the reasonable restrictions which make for healthful, safe and hygienic housing. It is evident that the construction, alteration and maintenance of such houses must be under the control of some city department.

Let us compare the provisions of the Tenement House Law as they affect the three-story, three-family house and the five-story house. (See table below.)

It would seem in the first place that the requirements for the three-family house are not unreasonable, and are not so costly as those for the five-family house. If, therefore, the number of three-family houses diminishes and the five-story house increases, we must conclude that there are reasons other than the Tenement House Law.

Economic and Social Reasons.

I am inclined to think that the reasons are economic and social, rather than legal, and this view is supported by the fact that in the older boroughs like Manhattan, Brooklyn and Bronx, where land values have increased, making heavier expenses to be secured necessarily from the rents, the three-family house is disappearing, and that in the newer boroughs like Queens and Richmond where land values are low, the three-family house flourishes. Four, five and six-story tenements, with two, three or four families on a floor, enable the owner to gain a larger income from the investment and pay the increased taxation on the higher value of the lots. The smaller apartments in a big tenement likewise can be rented for a smaller rent and, therefore, meet the economic necessities of the tenants.

At present the three-story and four-story building are treated alike by the Tenement House Law with regard to fire protection and light courts.

Perhaps it would encourage the building of three-family houses if the provisions of the law now applicable to the five-story tenement were applied to the four-story tenements. This would require fireproof halls and stairs and larger light courts, but the question then would arise whether this would not result in increasing the cost of four-story tenements and therefore encouraging

FIRE PROTECTION.

	Three-story (three-family).	Five-story.
Material of building:	The entire building may be of wood if outside the fire limits.	Building must have walls of brick, stone or concrete.
Beams over cellar:	The cellar is the danger point, yet beams may be of wood.	Iron or steel beams with fireproof filling required.
Cellar stairs:	May be inside of the building, though this is dangerous construction.	Outside cellar stairs prohibited. No opening between cellar and upper stories permitted.
Stairs:	May be of wood, soffits or under side to be covered with metal lath or plaster boards.	Stairs must be iron, steel, marble or stone in all their parts.
Stair halls:	Floors may be wooden beams with 5 inches of cement deafening.	Floors must be iron beams with fireproof filling.
Stair Hall Enclosure:	Stairs may be enclosed with ordinary wooden stud partitions covered on both sides with metal lath or plaster boards.	Stairs must be enclosed within brick walls with fireproof self-closing doors at all openings.

LIGHT AND VENTILATION.

Yards:	Need be only 10 ft. deep.	Must be 12 ft. deep.
Outer courts:	Permitted to be 4 ft. wide.	Must be 6 ft. wide.
Inner courts:	May be 4 ft. wide by 12 ft. long.	Must be 12 ft. wide by 24 ft. long.
Lighting of stairs and halls:	No window required; skylight in the roof with 12-inch stairwell sufficient.	Window to the outer air of 18 sq. ft. required for each floor.

the building of more five and six-story tenements, instead of helping the three-story house.

Where the Three-Family House Pays.

If the law is reasonable, and three-family houses continue to diminish in number we must take some other means of preserving them, if it be possible. There seems to be no difficulty in making a three-family house pay where the lot values are from \$500 to \$1,000. The question is a closer one where the lot values are from \$1,000 to \$1,500. From \$1,500 to \$2,500 it is hardly possible to make it pay, and from \$2,500 up it seems to be impossible. Where the three-family house is built on a low-priced lot and pays, it runs the risk of ceasing to pay in a district of rapidly increasing lot values, long before it becomes obsolete from natural causes.

There has been some effort made to take the three-family house out of the control of the Tenement House Department. In some cases this has been urged

by people who have built such houses contrary to law and are being prosecuted by the department for such violations. Naturally they would like to be relieved of the law. Others again would like to make over existing private houses into two and three-family houses without observing the reasonable requirements of the law. The effect of this undoubtedly would be pernicious.

Again, the effect on four, five and six-story tenements erected to comply with the present law might be injurious if the vast number of private dwellings were converted into two and three-family houses and placed on the market. Whether they would be permanently economic is another question.

I am satisfied, however, that a good deal of the pressure is brought to bear by persons who are sincerely of the opinion that the three-family house could be made to pay, and perhaps they are under the impression that the Tenement House Law is to blame. If the causes for the decrease of three-family houses are so-

cial and economic, rather than legal, it will not help matters any to take them from the control of the Tenement House Department, or amend the law.

If we were to enact a law forbidding the erection of tenement houses more than four stories in height it undoubtedly would result in the spreading of the population over a greater area. Also it would prevent the increase in the value of lots now available for five and six-story tenements, but on the other hand, probably it would make for more stable and uniform values and, therefore would be beneficial.

I should like to see a plan for a three-family tenement house, observing reasonable requirements for light and air and safety, adapted for a lot costing from \$1,500 to \$2,500 and capable of withstanding the competition of tenements of four, five or six stories in height and having anywhere from two to four families on a floor. If this could be done it would undoubtedly be of great benefit to the community.

A NEW CODE OF CITY ORDINANCES FRAMED

A Complete Recodification, Which Includes All General Ordinances Adopted Since 1906, Now Pending in the Board of Aldermen

IN the City Record of January 7, will be found the latest Code of Ordinances of the City of New York. The charter provides that the general ordinances shall be reduced to a code and published. It also directs the Board of Aldermen to appoint a committee that shall compile and publish such ordinances, annually. The Code of Ordinances now in force became effective on January 1, 1906. Since then, it has not been revised, nor has there been prepared and published, in any year, the required compilation of the general ordinances.

Immediately upon the designation of the present codification committee in January, 1914, its members determined to go farther than to comply literally with the requirements of the charter. Instead of a mere compilation of the ordinances of 1914, it was decided to produce a complete recodification of the existing code of ordinances, which should include all general ordinances adopted since 1906, in the form of a permanent volume, to be readily adaptable to future amendments and expansions.

In form, the revised draft of the proposed Code of Ordinances, now submitted, has been moulded on the lines of the Consolidated Laws. The provisions relating to particular subjects have been correlated and divided into chapters, which have been arranged in alphabetical order. By statute, the Sanitary Code, the Park Ordinances and the Regulations of the Municipal Explosives Commission must constitute separate and independent chapters of the Code of Ordinances, and each has its own scheme of section numbering. For these reasons it has not been feasible to number all sections of the document in a single series, in the fashion of the charter. That there might be a uniformity in this particular, the sections of each chapter of the proposed code have been numbered in a separate series and grouped in appropriate "articles."

The Building Code is included as amended to date. Its text has been correlated and rearranged in articles and sections, in conformity with the plan of the general codification, and in the order suggested by the technical advisers of the Committee on Buildings, but without change in substance; except that the committee has transferred to the Building Code chapter all provisions relating to the construction and alteration of motion-picture theatres and open-air motion-picture theatres contained in the motion picture ordinance, approved by Mayor Gaynor, July 8, 1913. This transfer was recommended by a special committee of the Citizens' Union, and is acceptable to the Commissioner of Licenses and to the technical advisers of the Committee on Buildings.

The Sanitary Code being within the exclusive jurisdiction of the Board of Health, under section 1172 of the charter, is omitted from the proposed Code

of Ordinances, except in so far as it has been assigned a chapter number therein.

In its work the codification committee had the zealous help as special counsel and draftsman of Assistant Corporation Counsel Alexander C. MacNulty. The committee is also indebted to the Merchants' Association and to a committee of the Citizens' Union, especially created for the purpose, for helpful suggestions and for constructive criticisms concerning the original draft of the proposed code. F. J. Martin is the clerk of the committee, the members of which are W. H. Pendry, chairman; Arnon L. Squiers, F. H. Stevenson, John Kochendorfer, Joseph W. Spencer, Harry Robitzek, Wm. H. Chorosh, Isidor M. Rosenblum, Lauren Carroll, Louis Wendel, Jr.

The code was introduced in the Board of Aldermen at this week's meeting, and a hearing was appointed for Thursday, January 14.

Bronx Register's Report.

The first yearly report of the Register's Office of Bronx County has been issued by Register Edward Polak, and contains interesting information to the citizens of this county. The number of papers filed and recorded amounted to 42,860. Mortgages constituted 8,261 of this num-

ber, while the number of conveyances filed amounted to 8,296 and chattel mortgages 22,048. Folios were recorded to the extent of 276,609, while the value of the consideration of conveyances totaled \$6,636,156; mortgages to the value of \$30,534,372 were recorded and the mortgage extension amounted to \$13,309,310.

The expenses were as follows:

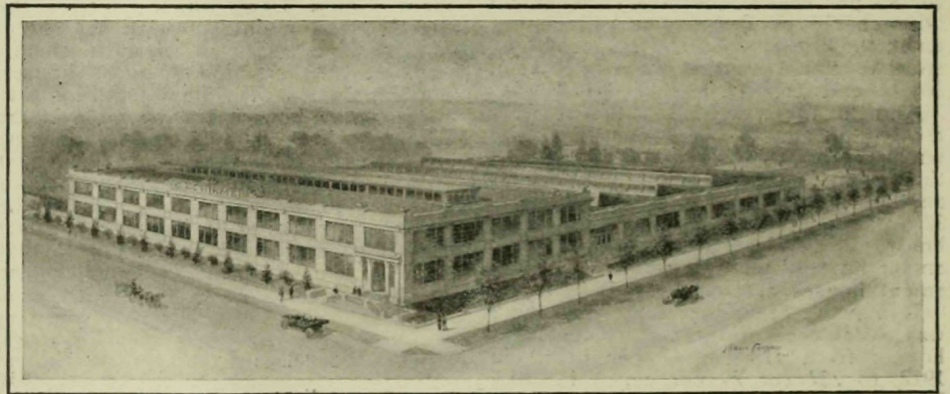
Salaries of General Administration Department.....	\$74,740.00
Mortgage Tax Department.....	9,500.00
Recording folios.....	13,022.15
Rent.....	4,875.00
Supplies.....	1,300.00
Total.....	\$103,437.15

and the receipts were:

Mortgage Tax Department.....	\$151,916.63
Miscellaneous fees.....	42,973.22
Due from N. Y. Central R. R., mortgage tax on bond issue (estimated).....	110,000.00
Total.....	\$304,889.85

Register Polak was presented with a handsome gold-mounted Tiffany cane by the employees of the office. Deputy Register Maher made the presentation speech thanking the Register for his consideration and kindness to the employees throughout the year and wishing him, on their behalf, continued good health and prosperity. Assistant Deputy Register Henry Geiger and Chief Clerk Frederick L. Hahn also spoke.

G. SCHIRMER TO BUILD EXTENSIVE PLANT



Timmis & Chapman, Architects.

TIMMIS & CHAPMAN, architects and engineers, 315 Fifth avenue, Manhattan, have completed the preliminary plans for the reinforced concrete factory building to be erected on Thomson Hill, Long Island City, for G. Schirmer, Inc., music publishers, 3 East 43d street, New York City. The structure will be one and two stories in height and will cover a plot 220 feet front by 290 feet in depth, the ground area of the structure will be approximately 63,000 square feet. The building will be erected on a plot containing forty lots, bounded by Anabel avenue,

Addison place, Gosman and Gould avenues, leased by the Schirmer Company from the Courtney Development Company, through Bryan L. Kennelly. The plan will be devoted to the printing and publishing of music and allied works. The one-story section will contain the printing equipment and the first floor of the two-story structure will be used for storage purposes. The second story of this section will be used for office purposes and general business and mail order departments. Further details of this operation will be found in another column.

"PENNSYLVANIA LANE" CONNECTING LINK

Joins Heart of Shopping and Hotel Centers With Railroad Station—Ripe for Several Large Structural Operations

A STONE'S throw from Herald Square, one of the busiest business centers in New York City, and directly in front of the main entrance of the new Pennsylvania Railroad station is "Pennsylvania Lane," the block officially known as West 32d street, between Sixth and Seventh avenues. It holds an interesting place in the list of streets, the record of which constitutes New York City's real estate history.

Fifteen years ago West 32d street held no especial interest to the real estate operator or investor. In those days the site of the present Gimbel Building and the Pennsylvania station were occupied by dwellings and old-fashioned flats and tenements typical of the period, while the Sixth avenue frontage contained the old Standard Theatre and Trainor's Hotel.

Gimbel Brothers leased for twenty-one years from August 1, 1910, with the privilege of four renewals of twenty-one years each, the easterly half of this block, fronting 400 feet in West 32d street and 197.6 feet on Broadway. The lease, recorded on April 15, 1909, indicates a rental of \$605,000 and \$655,000 in gold, if so demanded, at stated periods during the term.

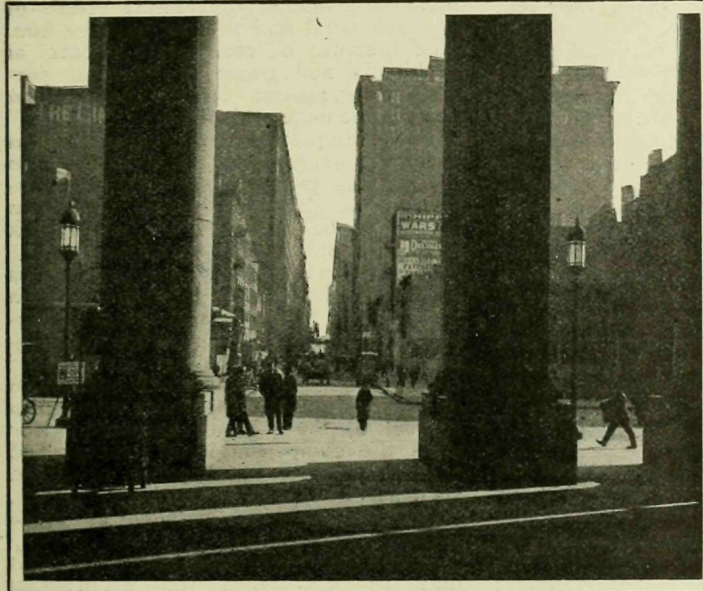
A canvass of "Pennsylvania Lane" resulted in interesting observations. The street in its present state contains a number of striking contrasts. The west side is occupied by part of the Gimbel Brothers' department store. The rest of the block, not vacant, contains four and five-story buildings tenanted by various firms including artificial stone manufacturers, carpenters and mirror and novelty dealers.

The south side of the street, towards

the neighborhood of the station are being replaced by business structures. Many people interested in "Pennsylvania Lane" believe that its development will be along similar lines.

The plans of the Pennsylvania Railroad in connection with its large holdings in the street may, of course, change the entire aspect of the situation. All sorts of rumors have been current regarding its contemplated improvement, but none of these have materialized. Perhaps the owners of the properties in the south side of West 32d street are biding their time and are waiting the action of the railroad company. This may be one of the reasons why there has been little selling; there may, of course, be other reasons.

Of particular interest at this time is the partition suit of Marjorie D. Cleland against Mabel R. Cleland and others,



EAST FROM PENNSYLVANIA STATION.



LOOKING WEST IN THIRTY-SECOND STREET.

In 1900 and 1901 the district, West 32d street included, was placed, figuratively speaking, "on the map," by the announcement of the extensive plans of the Pennsylvania Railroad for a terminal, and by the additional report that the corner of 34th street and Broadway as the site of their new department store. Up to that time the neighborhood had been quiet as far as real estate activity was concerned. In West 32d street property had been held at prices between \$500 to \$1,000 a front foot, with little eagerness evident among purchasers.

These two developments, however, changed the situation materially. The removal of R. H. Macy & Company afforded the impetus to the movement which resulted in the establishment of the new retail shopping district in the vicinity of Broadway and 34th street. As a consequence, land values began to rise in the affected areas, until today, in a great many instances, values have trebled during the last ten years. The whole district, renamed the Pennsylvania station zone since the undertaking of this huge project, has experienced the boom and consequent rises in values which are now history.

In West 32d street, however, since the Pennsylvania Railroad acquired the west half of the block bounded by Broadway, West 33d street and Seventh avenue, owners have been holding firm, and there have been comparatively few transactions. In 1909

Sixth avenue, is distinctly a loft and office building row. At 116 to 120 is the sixteen-story mercantile structure, known as the Cuyler Building, of recent construction. That portion of the block west of this property and extending to Seventh avenue is occupied by a row of dilapidated dwellings, very few having tenants and a great many in various stages of deterioration. In one building, near Seventh avenue, the front wall has been either removed or destroyed and the interior walls and partitions confront the passerby. Several of the houses are almost entirely placarded with various signs and advertisements. In fact, this part of the block is ripe for a substantial building movement. The southeast corner of Seventh avenue and West 32d street is used for lumber storage purposes by the Pennsylvania Railroad Company.

In the opinion of a great many, this condition can only be a temporary one, and the unusual advantages which the street enjoys with reference to its geographical position cannot but result in its ultimate improvement along lines that will derive all the possible benefits of these advantages. Its unique position with reference to the big department stores and its proximity to the Pennsylvania Railroad station where passengers reach New York City from all parts of the country offer possibilities for several kinds of building construction.

In what is known as the Grand Central terminal zone, residential blocks in

affecting the property at 142 West 32d street. It is a three-story dwelling, on lot 20x47.7x irregular in the middle of the block. The property is flanked on the west by the dwelling belonging to the church of St. Francis of Assisi and on the east by a similar holding of Anna M. Defendorf.

One of the reasons why the future of West 32d street should be assured is on account of the splendid transit facilities which now operate in the district. In addition to the Sixth avenue elevated railroad, which has a station at West 33d street, there is the McAdoo tube, operating to several railroad systems, with terminals in New Jersey. The Fifth avenue 'bus line operates vehicles in this street, and all the principal surface trolley lines run, or issue transfers, to the district. The new system in Broadway and the one to operate in Seventh avenue will have stations within easy access of West 32d street.

In New York City transit facilities have been largely responsible for the uplift and rise in land values of a great many neighborhoods. "Pennsylvania Lane" is available to practically every transportation line in Manhattan and it cannot but feel the benefits of such a location. That it has distinct advantages is generally conceded. What its exact ultimate development will be is problematic, though it will be of a mercantile nature. For many years a rumor of a hotel has been afloat, but up to the present nothing definite has been decided on.

SEARCHING QUESTIONS ABOUT INCOMES

A Revised Form for Individuals to Fill Out—More Particulars Asked Concerning Deductions for Depreciation of Buildings

BOTH individuals and corporations will be called upon to answer a new set of questions when they make their next return of annual net income to the U. S. Internal Revenue Collector. The new questionnaires will draw the net a little tighter. The form which individuals are expected to fill out on or before March 1 next is now available at the offices of the Revenue Collector, but the form on which corporations will make their return has not yet been received from Washington, though it will be soon, together with a revised code of instructions. Claims for exemptions or reductions must be filed thirty days previously.

The new form for individuals is No. 1,040 (revised). The first question asked is: "Did you render a return of income for the preceding year? If you did not, you may expect that sooner or later a government agent will ask why." "If so, in what district was it filed?" is the next question, and this gives rise to the inference that the collector means to look it up and compare it with this year's return.

The next return must be made in every case from the district in which the individual lives and not from the district where he carries on business, or whence he derives his income. There are several internal revenue districts in Greater New York. If your official residence is at Tuxedo or at Newport, or Tarrytown, or somewhere in New Jersey, you must make your return to the deputy collector for the district in which the town is situated.

Segregates the Wife's Income.

Most owners of real estate who will be called upon to file returns will do so as individuals, rather than as the president or treasurer of a corporation, and a large proportion of owners are women. If husband and wife render separate returns, only the income and deductions of the husband or wife (as the case may be) who renders the return shall be included; but if separate returns are not rendered by both husband and wife, the income and deductions of both husband and wife shall be included separately, provision for which is made in the form.

Thus, there is a complete segregation of the wife's income from the husband's. She can render a separate return if she so elects, but if she prefers to join with him in making one return do for both, she must, nevertheless, give an account of her separate income. There are provisions expressly intended for divorced or separated couples. A return must be made by every person having a net income exceeding \$3,000 per annum, unless he (or she) is married, when the exemption is \$4,000.

The taxpayer must state (in answer to question 12) what his income is from salary or wages, (13) from his profession or vocation, (14) from his business, trade, commerce, or sales, or dealings in property, whether real or personal; (15) his income from rents, (16) his interest from bank deposits, notes and mortgages; (17) what he receives as interest on bonds, mortgages or deeds of trust, or similar obligations of domestic corporations, joint stock companies, or associations and insurance companies; (18) all incomes received from guardians, trustees, executors, administrators, agents, receivers or other persons acting in a fiduciary capacity.

He must also give an account (see question 19) of his partnership gains and profits, whether distributed or not, and (21) any royalties, oil wells, patents, franchises, or other legalized privilege.

Finally, if the government has overlooked any source of income he has, he must give an account of that also, which is one of the new questions you will have to answer.

General Deductions.

After one has set down all the items of his income, he can turn over on to the next page of the form of return and proceed to make deductions. But this time he will be called upon to give the why and the wherefore of the deduction claimed. He may deduct the amount of necessary expenses actually paid within the calendar year, in carrying on any individual business, but he must not include personal, living or family expenses, or partnerships or cost of merchandise. Amounts paid for the permanent improvement of property are not proper expense reductions.

A taxpayer may deduct all the interest which he has paid during the year on his personal indebtedness, all his city, county, State and National taxes, the losses he has actually sustained during the year in trade, or arising from fires, or storms, and not actually compensated for by insurance or otherwise. He must, however, state of what the loss consisted, how it was sustained, and how it was determined to be a loss. He can also deduct (under item 33) all debts past due which have been actually ascertained to be worthless and which have been charged off within the year. But you must state hereafter what the debts consisted of, when they were created, when they became due, and how they were actually determined to be worthless.

Depreciation Charge.

An amount may also be charged off to represent a reasonable allowance for the exhaustion of property arising out of its use or employment in business. No deduction shall be made for any amount of expense of restoring property, or making good the exhaustion thereof for which a deduction is claimed elsewhere in the return.

With the next return you must state what the property is or was on which depreciation is taken. If buildings, the date of their erection must be given, the material of which they are constructed, the value of the buildings on January 1, and the percentage of depreciation claimed.

The question of the proper percentage to be charged off annually for the depreciation of buildings, to be allowed in figuring offsets to meet requirements of the income tax law, was submitted last April by the Real Estate Board of New York to a special committee. The report of the committee was to the effect that a schedule, such as one prepared by the Chicago Real Estate Board, is not practical, as each building should be considered as a unit in figuring depreciation, and such a schedule in order to be comprehensive would have to be so elastic that it would be of little practical use. (Albert B. Ashforth, Frank D. Ames, Edward C. Camman, John H. Blood, and William H. Shelton constitute the committee.)

The Chicago Real Estate Board has adopted the following schedule:

"Fireproof steel buildings and reinforced concrete buildings: Depreciation one per cent on buildings five years old or less, and two per cent. on buildings more than five years old.

"Mill constructed buildings and fireproof apartment buildings: Depreciation two per cent. on buildings five years old or less; three per cent. on

buildings more than five years old. Brick and lath buildings, including ordinary flat buildings: Depreciation three per cent. to four per cent.

"Old frame and nearly obsolete buildings: Depreciation five per cent. and upward.

"Where the value of the power plant and machinery, including elevators, can be separated from the total value of the building, compute depreciation at ten per cent. on it; the remainder being figured at the percentage heretofore named."

Collecting at the Source.

The feature of withholding the tax at the source has been the cause of much uncertainty. An income which is not fixed or certain, and not payable at certain periods, or is indefinite or irregular as to amount or time of accrual, is not withheld at the source, but must be listed in the annual return of the individual and the tax paid by him. The incomes of real estate agents, of architects and other professional persons compensated on the commission basis come under this head.

For example: When an agent, or an architect, or engineer, receives the sum of five thousand dollars as a commission or a fee, a deduction therefrom is not to be made by the payer; but if one should receive a retainer of \$5,000 per annum, and the exemption claimed is \$4,000, one thousand of such income will be taxed and the tax withheld at the source. Dividends on capital stock or from the net earnings of corporations and joint stock companies or associations and insurance companies subject to the tax are excepted. Nor shall the compensation of officers and employees of a municipality or State, such as public school teachers, firemen, policemen, etc., be included as gross income.

Claims for exemption and deductions may be filed with the withholding agents, and claims for deductions may be filed with the collector, not later than thirty days before March 1. Withholding agents should not file their annual returns until after the expiration of the time allowed persons to file claims for exemptions and deduction. The tax withheld at the source will be paid to the collector of the district.

All assessments will be made by the Commissioner of Internal Revenue at Washington, and all persons will be notified of the amount for which they are respectively liable on or before the first day of June of each year, and the assessment is to be paid on or before the 30th of June.

According to the latest ruling of the Internal Revenue Commissioner, income derived by partnerships from state and municipal bonds or other sources which would be tax-exempt if received directly by any individual member of the partnership, is subject to the tax if it comes through the partnership.

Tax on Scrip Dividends.

According to the latest ruling of the Treasury Department, "scrip certificates issued by a corporation to its stockholders, in lieu of dividends, such scrip certificates bearing interest payable semi-annually and redeemed at a specified time not longer than one year from date of issue, are not corporation obligations similar to bonds, mortgages, or deeds of trust, and the interest payable thereon will not be subject to withholding except when the amount exceeds \$3,000.

PROBING CITY'S LAND BUYING

Method of Making Awards in Condemnation Proceedings to be Investigated by the Board of Aldermen—Excessive Prices Paid

THE Board of Aldermen means to make a thorough investigation of the methods pursued in condemnation proceedings. The board has appointed a committee of seven and has empowered and directed the seven to inquire whether the laws and ordinances are being faithfully observed in relation to the methods employed to fix the values, amounts awarded, assessed valuations and any and all other matters relating to the acquisition of real property by the city.

The action was taken on the recommendation of the Committee on Codification of Ordinances. The members of the committee have had before them Messrs. Ollendorf, Mayo and Kenny, Assistant Corporation Counsels, and they became convinced that there is ample grounds to warrant an investigation as to the methods adopted in determining the values of property taken over by the city under condemnation proceedings, and this conclusion is based upon the fact of the excessive margin of valuations between certain short periods just prior to the city acquiring such properties, and the excessive amounts, in many instances, awarded over and above the assessed valuation.

A report from the Codification Committee says that in one instance the amount awarded was 219 per cent. in excess of the assessed valuation, in another instance 149 per cent., and in more than one instance 140 per cent., as will be seen by the annexed table "A" (prepared by the committee), which enumerates the properties, the amount awarded, the assessed valuations and amounts awarded over the taxable value in each of the instances cited.

TABLE "B."
Property in Process of Acquisition by the City for Which Awards Have Not Yet Been Made. Assessed Valuation for Year Immediately Prior to Authorization of Acquisition.

<i>Water-front Improvements—</i>	
W. 44th-48th Sts., North River, Manhattan	\$780,000
Piers 8-11, North River, Manhattan..	131,500
Piers 27, 28, East River, Manhattan..	526,000
Pier 49, East River, Manhattan.....	69,600
Otsego St. Terminal, Brooklyn.....	492,930
<i>Rapid Transit Additions—</i>	
Park Av., 41st-42d Sts., Manhattan..	2,535,000
First Av. and Avenue A at 42d St., Manhattan	315,000
West Broadway and Murray St. at Park Place, Manhattan.....	415,000
Lexington Ave. and 131st St., Manhattan	20,000
Devoe Avenue, Bronx.....	783,600
Walton Avenue and 146th St., Bronx..	124,500
Harlem River and 131st St., Bronx..	535,000
Nostrand Avenue, Brooklyn.....	60,000
<i>Miscellaneous—</i>	
<i>Parks—</i>	
East River, Queens.....	564,900
"Dreamland," Coney Island, Brooklyn	1,683,100
Cumberland St. Hospital, Brooklyn..	15,900
Total of Assessed Valuations.....	
\$9,052,030	
<i>Probable awards on a basis of increase of 64.1 per cent. above assessed valuations</i>	
<i>14,854,381</i>	
<i>Probable Excess of Awards Over Assessed Valuations</i>	
<i>\$5,802,351</i>	

for a long period. Financial embarrassment and even poverty have resulted in some instances. Commissioners, taking all the hardships into account, have felt obliged to award damages in excess of real values. All these things will be looked into by the investigating committee. A number of cases of financial embarrassment and actual poverty as a consequence of the city failing to pay promptly for property acquired in the proceedings for the extension of Seventh

TABLE "A."
Property Acquired by City in Condemnation Proceedings, 1910-1914. Comparison of Awards With Assessed Valuations for Year Preceding Acquisitions, Respectively.

Property.	Awards.	Assessed Valuation.	Award Over Taxable Val.	P. C. Inc.
<i>Court House Sites—</i>				
New York County.....	\$6,243,668	\$4,196,000	\$2,047,668.35	48.7
Richmond County	227,705	101,500	126,205.00	125
Municipal Court, Manhattan.....	185,267	140,000	45,267.00	32
<i>Water-front Improvement—</i>				
Broadway Ferry, Brooklyn.....	1,646,074	685,000	961,074.00	140
<i>School Sites—</i>				
Bryant Ave., Bronx.....	3,831	1,200	2,631.00	219
Penn Ave., Brooklyn.....	23,462	16,500	6,962.00	42
Leonard and Maujer Sts., Brooklyn.....	40,133	28,600	11,533.00	40.3
Driggs Ave., Brooklyn.....	20,000	13,700	6,300.00	46
Hillside Ave., Queens.....	20,000	12,000	8,000.00	66.6
<i>Rapid Transit—</i>				
Jackson Ave. and 138th St., Bronx.....	49,395	27,500	21,895.00	79.6
Park Ave. and 138th St., Bronx.....	49,250	21,000	28,250.00	140
Canal St., Bronx.....	43,000	20,000	23,000.00	115
Flatbush Ave., Brooklyn.....	3,540,520	1,909,600	1,630,920.00	85
Ashland Place, Brooklyn.....	649,025	429,750	219,275.00	51
<i>Parks—</i>				
Seaside, Rockaway	1,250,000	974,000	276,000.00	28
<i>Water Supply—</i>				
Eleventh Ave. and 61st St., Brooklyn.....	4,400	2,600	1,800.00	69
Silver Lake Reservoir, Richmond.....	277,582	135,475	142,107.45	149
<i>Miscellaneous—</i>				
Municipal Building, Brooklyn.....	253,000	137,000	116,000.00	84.7
Totals	\$14,526,318	\$8,851,425	\$5,674,887.80	64.1

Average increase of awards over assessed valuations, 64.1 per cent. Does not include any proceedings in which the award furnished no clear-cut basis of comparison.

The committee also submitted a table "B" which describes the property and the assessed valuation for the year immediately prior to authorization of acquisition, which shows in the aggregate a probable excess of awards of \$5,802,351 over and above assessed valuations of the sixteen parcels of properties enumerated therein, being an average increase of awards over assessed valuations of over 64 per cent.

There is, of course, another side to the case. Undoubtedly the system in vogue in this State for many years has been abused oftentimes, and it will not be long before it will be superseded by a better system. It has wronged both the city and the owner. The latter is usually deprived of income from his property

avenue have been brought to the attention of Mayor Mitchel and Comptroller Prendergast.

The special committee of investigation, appointed on the recommendation of the Codification Committee consists of Aldermen Squiers, Pendry, Carroll, Chorosh, Kochendorfer, Wendel and Robitzek.

THE CITY'S REAL ESTATE.

Comptroller's Annual Report of Assessed Valuations Discloses an Increase.

The assessed valuation of the city's real estate holdings is \$1,447,547,869. Of this, \$1,429,491,360 is within the city limits. The figures are contained in a

report by the Comptroller printed in the City Record.

Compared with the figures of 1913 the value of the property shows an increase of \$71,104,589. The increase in land values reaches the large figure of \$41,689,078, while in the value of buildings and other improvements it totals \$29,253,632.

The land and improvement valuations of city owned property outside of the city is \$18,056,509, an increase over 1913 of \$161,879. This property is land up-State used for water supply purposes.

Park lands are valued on the tax books at \$641,336,110, an increase of more than \$9,000,000 since 1913. The real estate in charge of the Department of Education figure is \$111,331,100, which is but \$78,450 more than the previous year.

BRONX TRANSIT LINES.

In Operation and Under Construction—An Evidence of Growth.

ADEQUATE and proper transportation facilities are of paramount importance to a community, without which, its development must necessarily lie dormant. For many years this condition was experienced in the Borough of the Bronx when, with but one transit line, the Third Avenue Railway connecting it with the Borough of Manhattan, the development of the borough was only mediocre in comparison with its development since 1904, when construction work on the subway and elevated railroad to West Farms was commenced. The building of that line created an impetus to real estate improvement which has resulted in a most remarkable building activity, surpassing every other borough in New York City and every other city and community in the United States.

The West Farms subway and elevated railroad extends only 3.61 miles, or less than one per cent. of the 438 miles of streets and avenues legally opened in the Borough. Still, over \$100,000,000 has been invested in real estate improvements along that route during the past ten years, while \$200,000,000 has been invested in all other sections of the Borough during the same period.

The statement, therefore, is irrefutable that the development of a community is governed to a great extent by its facilities for transportation. With that fact in mind one is justified in being optimistic of the future of the Borough of the Bronx, as many miles of new subways and elevated railroad extensions are now in course of construction, as indicated in the following table of the mileage of transit lines exclusive of trolley lines:

TRANSIT LINES IN THE BRONX. IN OPERATION AND UNDER CONSTRUCTION.

Line.	Miles.		
	Now in Operation.	Under Construction.	Total.
Third Ave. elevated lines..	4.84	....	4.84
West Farm subway and elevated	3.61	....	3.61
N. Y., Westchester & Boston R. R.....	8.08	....	8.08
Harlem Railroad.....	7.69	....	7.69
<i>Third Avenue Extension:</i>			
To White Plains Ave..	....	1.57	1.57
Ninth Ave. Extension to River Ave. ....	....	.43	.43
West Farms Extension to 241st St. ....	....	4.61	4.61
Third Ave. Elevated R. R. third-tracking. ....	....	4.84	4.84
New subway and elevated to Moshulu Parkway... ..	....	5.38	5.38
New subway and elevated to Pelham Bay.....	....	6.85	6.85
Total miles.....	24.22	23.68	47.90

While the New York, Westchester & Boston Railroad is included in the lines in operation, its influence on the development of the borough has thus far been immaterial, and the Harlem Railroad, although in operation, is not generally patronized as its rates of fare are prohibitive.

Many new improvements are expected along the lines of the new routes, particularly along Jerome and White Plains avenues, where there are numerous large parcels of undeveloped acreage, which require only proper transportation facilities as an incentive for extensive building operations.

ROBERT J. MOOREHEAD,
Superintendent of Buildings,
Borough of the Bronx.

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Building Construction and Building Management
in the Metropolitan District

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Fire Commissioner Adamson has turned back to the city nine pieces of real estate no longer needed by his department, but valued at \$350,000. The property can be sold and the proceeds put in the treasury. As the owners will pay taxes on the property and the sum they pay for it will earn interest for the city, the taxpayers will get a double benefit. Practical municipal economy.

Brooklyn real estate is undoubtedly hindered in its development by the slowness of the B. R. T. in adding to its transportation facilities. People hesitate before moving to Brooklyn because of the discomfort they fear they will have to undergo on the crowded traffic lines. But it must be admitted that any public service corporation, however wealthy and skilfully managed, would have difficulty in keeping up with the rapid growth of Brooklyn.

The subway fire with the resulting blockade disclosed to what great extent the city is now dependent upon the underground railroad system for its transportation. The elevated and surface lines, which ten years ago were equal to the work, were overflowed far beyond their capacity when the crowds were shut off from the subway on Wednesday morning. Suppose the subway system had never been built—where would the people have gone?

It is the story of human progress in America that from time to time we must raise our standards. We outgrow the old standards of culture, of wealth, of industrial efficiency and of values, and set higher marks for our achievement. We never as a people go back. Never had we higher standards than now; never shall we see them lower. In the real estate field sooner or later investors in plenty will grow up to the new marks, take what they want and pay the price.

Don't Worry About New York.

The letter of Mr. John L. Parish printed in the Record and Guide of last week contains an unusually candid and sound analysis of the existing depression in New York real estate. Mr. Parish does not exaggerate the facts as did Mr. William E. Harmon. Neither does he misinterpret the causes. The general conditions, on the importance of which Mr. Harmon insisted, have undoubtedly contributed most effectually to real estate inactivity and liquidation, but the chief cause is, as Mr. Parish points out, the over-built condition resulting from an excessive increase in land values, particularly in the central parts of the Borough of Manhattan. It was found possible to persuade wholesale merchants to move to modern buildings uptown and to pay larger rents for these accommodations; and it was erroneously concluded that this process could be continued indefinitely without provoking a disastrous reaction.

The ability of speculative builders to erect twelve or sixteen-story structures on narrow side streets did much to stimulate an unwholesome activity. Values throughout the whole district were advanced on the supposition that the process of removal and rapid improvement would not cease to be as profitable as it had been; a large amount of building followed merely as the result of the advance.

Property owners could not afford to pay increased taxes without making some attempt to get increased income, and the only way in which that could be done was to erect a modern building. Thus the evacuation of the lower part of the city was coincident with the inflated development of the middle part, and the result was a condition which forced lending institutions to count absolutely on a continuation of the process.

When a city commits an economic error such as this, compensation has to be paid. The penalty has been severe, and in all probability it is not fully paid even yet. Rents have already been reduced, and the reduction has already had the beneficial effect of encouraging businesses to continue or to resume which otherwise would have been obliged to stop. Land values have been reduced also in many parts of the borough. Whether they have been reduced as much as they need to be remains to be seen. It all depends upon the disposition of buyers to pay the prices which are still asked for property; and no one can tell how far the desire to purchase will go as soon as confidence returns and an actual business demand for property comes into existence.

But one thing is certain. The next period of active and profitable business will bring with it some surprises for the New York real estate market. When the recovery does come, it will come quickly, and there will be lots of it. As we pointed out last week, a city of the size of Cleveland has been added to New York since the period of depression began—so far without having had any positive effect on real estate values. When this latent value producing power gets released, it is likely to produce some astonishing consequences. New York has suffered, as Mr. Harmon has pointed out, from being deprived of some very important sources of business, but it will also gain from its ability to take advantage of the fact that hereafter American merchants and manufacturers will be bidding for foreign markets. The development of the foreign trade is bound to be more beneficial to New York than to any other one manufacturing city or port.

Brokaw Brothers' Move.

The leasing by Brokaw Brothers of the site of the one-time Cafe de Paris, on Broadway just south of 42d street, is a most substantial and encouraging bit of news. It takes out of the market a piece of property which has long been a source of weakness to the neighborhood in which it is situated, and it converts that property from a source of weakness into one of strength. Times Square and its neighborhood needs pre-

cisely this kind of development. It has suffered from the one-sided nature of the trade activity which has been carried on in its vicinity. The enormous theatrical and restaurant business which has been carried on thereabouts has submerged other forms of business. There have, of course, been erected, both on Times Square and to the south of it, a number of large office buildings that have been rented to an unusually good class of tenants, but no large retail stores have been established in the neighborhood, and the smaller stores are, for the most part, of inferior quality.

The leasing by Brokaw Brothers of the site is the first indication of a disposition on the part of substantial retail firms to get situated in the district. There is no reason why the site should not be an eminently available one for a business of this kind. It will have certain disadvantages compared to the site of Fifth avenue soon to be occupied by Rogers Peet & Co., or the site of Brooks Brothers on Madison avenue, but it will also have certain advantages. It will have the advantage of much better means of communication with the whole of Greater New York reached by the new dual subway system. The Brokaw store can obtain direct access to the Seventh avenue and perhaps to the Broadway subways; and in both cases the access will be to express stations.

Just how much advantage this will remain to be seen. Large retail stores frequently seem to flourish in comparatively inaccessible locations. At present, for instance, Greeley Square is, on the whole, less accessible than Times Square, but it contains several of the most prosperous large retail businesses in the city. The ability of Wanamaker's to maintain itself on lower Broadway is a great tribute to the service which that shop renders to its customers. But, in all probability, the future of New York will differ in this respect from its past. The dual subway system will revolutionize the transit systems of the city. It will offer means of transit so superior to other means of transit and so excellent and cheap that its routes will determine both the distribution of population and the development of business.

It is probable that under these new conditions a store like Wanamaker's will have to move to a location which will make it more accessible to a larger number of people. An increasing centralization of business in peculiarly convenient locations seems to be the inevitable result of such a change in transit conditions. As the Record and Guide has frequently pointed out, the area between Long Acre and Greeley Squares and the Pennsylvania station seems to be marked as the most available region for large retail establishments in the Borough of Manhattan, and the decision of Brokaw Brothers to move into the district helps to confirm this view. As soon as business recovers and more business men can undertake new enterprises a rapid development of this district is likely to take place.

Where the Hudson Can Be Bridged.

The Hudson River bridge scheme is dead. Only one county on the New Jersey side could be prevailed upon to petition the Governor to appoint a new commission in accordance with an act passed by the Legislature last winter. The cardinal objection was the enormous cost. Without a promise of a compensating return. South of the Highlands the lordly Hudson is not likely ever to be bridged. A combination railroad and highway bridge between Fort Montgomery and Anthony's Nose would be a great convenience to the New York Central lines and also to the New Haven lines, and would make the Interstate Park accessible from the east side of the river. When the great question of terminal improvements is settled in this city the New York Central may be in a position to propose to the State of New York the erection of a combination bridge under an agreement for a division of the cost. The counties on the west shore would surely be willing to

assume a large part of the cost in return for the benefit that would come from a direct connection with the Grand Central Station. The resulting enlarged summer traffic on the New York, Ontario and Western and the Ulster and Delaware railroads would alone warrant the investment for these corporations, while the annual saving to the Central and the New Haven from the reduction of freight handling and lightering between the two sides of the river would be large. Strange it is that a link which would serve so many interests able to share the cost was not built long ago.

For Equality in Taxation.

Editor of the RECORD AND GUIDE:

I have read with some interest the letter of Mr. William Lustgarten in your valued edition of December 19, and can see nothing therein contained which furnishes the least answer to the points which I outlined, indicating the fallacy of the Single Tax theory.

In my last letter to the Record and Guide I pointed out that the Single Tax claim that the untaxing of improvements to real estate would be an inducement to owners of vacant property to improve it; also that the incentive to improve vacant property depends upon the law of supply and demand. Will an owner of vacant land erect an improvement on it if it is certain that he cannot rent the land when improved, just because he will not be compelled to pay any tax on the improvement? In other words, will A, the owner of a piece of vacant land worth, let us say, \$30,000, build upon it an improvement worth \$50,000, if he is sure that after he has spent the additional \$50,000 he can procure no income from the improved land, but that he will be compelled to carry a non-income, unproductive parcel of improved property in which he will then have invested \$80,000 instead of \$30,000 because of a law which tells him he need not pay any tax on the \$50,000 improvement?

On the other hand, if there is no law untaxing improvements and A, the vacant land owner, sees that by adding \$50,000 to his \$30,000 vacant land investment he can convert an unproductive parcel of vacant property into an income producing, profitable investment, will he not immediately improve his property if he can raise the price of the improvements?

Mr. Lustgarten's only answer to this is that if there is a profit under the present system in building houses which are taxed, there ought to be more profit for the owner if they are untaxed. This is no answer at all. It begs the question. It does not meet the point at issue, if it be assumed to be true. The point at issue is whether the claim of the Single Taxers, that such a tax furnishes an inducement to owners of vacant property to improve it, is true. I have demonstrated that the only incentive to improve vacant property is the reasonable expectation that there will be a demand for the use of the improved property, whereby the owner can obtain a profitable income on his total investment. As I said before in one of my previous letters, the untaxing of the improvement would not alter the case one iota.

Mr. Lustgarten says, "Mr. Alexander answers himself" when he says that "he buys it either to sell it at a profit to some one who can utilize it and obtain profit out of it or to improve it himself." Mr. Lustgarten then proceeds further and says the Single Taxer proposes to take into the public treasury the monopoly value, i. e., all the increment or increase in value, due to the presence of population and certain other external causes. Mr. Lustgarten has evidently not read all of my letters, because he wholly fails to answer the questions propounded by me in your valued paper of October 31, 1914.

Mr. Lustgarten says there are two classes of property, which we may not morally trade in, (1) human beings, (2) the earth. I don't believe human beings are property. However, accepting his classification, does the Single Tax prohibit trading in the earth, i. e., in parts of the earth? In one part of his article Mr. Lustgarten says that the Single Taxers believe in untaxing improvements

which are made by owners of parts of the vacant earth, while in another he says they believe in not trading in the earth at all. How can there be owners of the earth if trading in the earth is prohibited? Surely he does not mean to pass a law compelling all present landowners to hold their lands and prohibiting all other human beings from acquiring them except by descent or inheritance. I presume he intends to mean that it is immoral for an owner of vacant land to gain and own the increase in the value of his land, which is caused by the increase of population in the immediate vicinity of his property and by other acts which do not involve the owner's own labor. If it be immoral for the owner of vacant land to keep such increase in value, why is it not equally immoral for the owner of merchandise and other personal property to retain and gain by a similar increase in the value of personal property?

If, through the unforeseen ravages of nature, through fire and flood, through wind and storm, through volcano and tornado, through untimely frost and prolonged drought, the value of wheat and corn should in the hands of their owners increase greatly in value because of the destruction of a large part of a season's crop, why is it not just as immoral for the fortunate owners of these products to keep this increment of profit as it is for the owners of vacant land to keep their gain, which is brought about by similar causes?

Mr. Lustgarten's reasoning inevitably leads him to the conclusion that the entire basis of existing ownership of all property, both real and personal, involves a certain amount of immorality, inequality and injustice. This may be and probably is true; but it furnishes no honest or valid reason for making a distinction between one kind of property and another, or for confiscating the profits of the owners of one kind of property, i. e., real estate, and in permitting the owners of personalty to keep and enjoy theirs.

Equality is the highest equity. Equal and exact justice to all owners alike is the foundation of liberty. Without equal and uniform justice, liberty becomes a shadow, lacking substance; a form without a soul, a name without a meaning. Without equal justice, liberty is a hollow mockery. To permit the owners of personal property to keep their unearned increment, and to despoil the owners of real estate of theirs is just as much robbery as it is to hold up a citizen on the highway and force him to deliver up his pocketbook; only it is more immoral than highway robbery, because it seeks to accomplish the same result through the forms of law, by appeals to the spirit of the mob, in a secret and invidious way. A wrong committed openly may be seen by all, and redressed immediately, but a wrong committed by appeals to class hatred to vote secretly, to give to those which have not some of that which those who have, is the most invidious and despicable kind of immorality.

EDWARD A. ALEXANDER.

Work of the Vacation War Relief Committee.

Editor of the RECORD AND GUIDE:

The Advisory Council of Real Estate Interests desires to call to the attention of real estate brokers and owners the excellent work being accomplished by the Vacation War Relief Committee. The work of this committee is being directed by Miss Anne Morgan, Miss Maude Whetmore, and Miss Gertrude Robinson Smith. The Advisory Council, appreciating the distress and destitution which prevail in New York this winter, is endeavoring to co-operate with the various associations that have been alleviating cases of privation. The Vacation War Relief Committee is adopting a very practical programme, which would particularly appeal to business men who are anxious to assist in work of this character. It primarily gives employment to women who have lost their positions because of war conditions, and to the wives of reservists, in finding permanent positions for these women. Temporary employment is given to women

who are out of work by having them make garments and hospital supplies for the European war area. In this manner the Vacation Committee gives employment to people here in New York, and simultaneously relieves the deplorable conditions in Europe.

The members of the Vacation Committee are particularly anxious to be informed by the various real estate companies and financial institutions interested in real estate as to any vacancies that may periodically occur in their clerical staffs, so that they may have an opportunity to fill these positions from the lists of unemployed young women enrolled in their files. The Employment Bureau of the Vacation Committee is free of charge for women seeking professional, commercial or industrial positions. Every effort is being made by the Vacation Committee to employ young women in its temporary work room, in making garments, as well as preparing surgical dressings and bandages for the European hospitals for war refugees. These young women are retained at work until better openings or positions are afforded, with firms or corporations. The Advisory Council believes that if the work of the Vacation Committee as well as its practical business management were thoroughly understood by the real estate interests, there would be no doubt whatsoever that every effort would be made to give employment to young women who have registered with the Vacation Committee, and likewise every endeavor would be exerted to assist the Vacation Committee in relieving deplorable conditions abroad. The New England textile manufacturers have contributed cotton and woolen goods to the work of this committee, and a number of New York people are assisting in the work. The Advisory Council feels that now is the opportune time to call to the attention of real estate owners the effective work being done by this committee. The offices of the Vacation Committee are at 38 West 39th Street, New York City.

BIRCH HELMS,
Secretary Advisory Council.

The Subway Failure.

Four investigations are going on for the purpose of inquiring into the causes of the electrical blow-out which paralyzed the subway on Wednesday and endangered the lives of hundreds of passengers. When the causes have been fully and accurately determined, as they have so far only in part, science will know what to do to prevent them in the future.

The known facts strongly support the general supposition that more power was being applied from the central station than the cables were intended to carry. The system as a whole, in fact, is overloaded, and was not designed to do the amount of work now being exacted from it. The fault which the public criticises most at the present moment is the absence of sufficient ventilating flues from the tube to the open air to carry off the smoke and fumes which threatened the lives of the passengers in the stalled trains nearest to the scene of the explosion. There is also much indignation at the prison-like construction of the doors and windows and the reported unwillingness of the guards to let the penned-in passengers save themselves by flight.

Experts at the probe which is being conducted by the Public Service Commission have testified that the accident was caused by a short circuit, in turn caused by a breakdown of insulation in a cable; that there is no known way of preventing short circuits; that there have been no improvements making for safer cables since the subway was opened; that more adequate emergency exits are provided in subways and tunnels now building.

The people of New York who trust their lives upon the city railways wish to be fair with the corporations, but they demand decent treatment in return. They want the subways made safe; they want them to be provided with a sufficient number of emergency exits, and they don't want to be penned in like cattle.

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REAL ESTATE NEWS OF THE WEEK

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BROKAW BROTHERS' LEASE.

Clothing Concern Acquires Old Rossmore Hotel Site For Long Term—Will Improve With Modern Structure.

AFTER passing through a period of years which, from a monetary point of view, was not remunerative for the owners, the site of the one-time Cafe de l'Opera, later Martin's, has been leased to Brokaw Brothers, and will be improved with an eleven-story business building, for their own occupancy. The property is owned by the Pittsburg Building Company, Henry Phipps, which acquired it, together with No. 587 Seventh avenue, in 1907.

The lease, which was closed by William J. Roome & Company, is for a term of twenty-one years, with two renewal privileges, and the rental for the land and building for the first period approximates \$3,000,000. It is expected that the new building will be ready for occupancy about Jan. 1, 1916. Negotiations are said to have been in progress upwards of a year.

Salient Details Decided Upon.

Though no architect has been selected, all the salient details of the structure have been decided upon. It will be about 150 feet high, the first story having a height of eighteen feet. It will be in the Italian renaissance style of architecture, the facade being of Indiana limestone. The show windows will form a continuous display space, with the exception of the portion used for entrances to the building.

One of the features of the building will be a central well extending from the second floor to the roof, thereby supplying ample light and ventilation. On the ground floor will be a large arcade, running from Broadway to Seventh avenue.

The building will have a ground area of 11,250 square feet, with a Broadway frontage of 92 feet, the other lines measuring 109 feet in Seventh avenue, 99.11 feet on the north side and 124 feet on the south side. The property is known as 1457 to 1461 Broadway and 589 to 595 Seventh avenue, and is situated 51 feet south of Forty-second street.

Brokaw Brothers are one of the last of the large retail ready-to-wear men clothiers to move uptown. The firm took possession of its present quarters, in Astor place, in 1856, when the city had a population of about 650,000 people. It was the leader in the, then, uptown movement, the Astor place section being but sparsely settled. The main shopping thoroughfare of the day was Broadway, between City Hall and Canal street.

Other Retail Concerns.

In the immediate vicinity were fashionable Colonnade dwellings, on Lafayette place, now Lafayette street; the Astor Place Opera House, the Seventh Regiment Armory, Cooper Union, which opened in 1859; the Mercantile and Astor libraries. About 1862 several prominent retail firms invaded the section, notably A. T. Stewart & Company, which located at Broadway, between Ninth and Tenth streets, now the establishment of John Wanamaker, and subsequently of concerns, including James A. Hearn, Le Boutillier Brothers, James McCreery & Company, Brooks Brothers, and John Daniels and others moved into the district.

During the fifty-eight years of business activity Brokaw Brothers have never moved their establishment. Howard C. Brokaw, the active head and president of the company, is the son of Isaac Vail Brokaw, founder of the business. For several years Mr. Brokaw has studied the situation and the decision to move was made only after mature judg-

ment and study of the various existing and projected lines of transit.

On the site, now to be improved, was erected the Rossmore Hotel many years ago, and in its day ranked as one of the finest hostleries in the country, but subsequently, after other hotels were erected, the Rossmore lost its prestige. About twelve years ago Paddy Roach, the politician, took over the hotel, and it became the frequenting place for sporting men. The name was changed to the Saranac Hotel. The hotel closed during the panic of 1907, and then was controlled by one of the large trust companies.

After several years of unoccupancy the Cafe de l'Opera Company was formed and Henri Pruger, of London and Paris, was brought over to become its manager. The place was opened Christmas eve, 1910, but never became popular, and, after a comparatively short career, closed its doors. Martin, the restaurateur, conducted the place for a short while, and since that time the house has been "dark." The new lease will take out of the market one of the most centrally located parcels in the city, but one located in a block which has had to face exceedingly hard times.

Favors Public Improvements.

The Citizens' Union through its Welfare Committee has addressed a letter to the Mayor as Chairman of the Board of Estimate and Apportionment, urging the wisdom of pushing at once the necessary public improvements both in the interests of sound economy and for the sake of relieving the extensive unemployment.

It is believed the holding up of such work upon the part of the city on the ground of financial depression would tend to increase that stringency besides setting a bad example to the private employers of labor and the general public. Moreover, it is urged the city could affect a real saving by having as much work as possible contracted for at this time when competition is keen and building materials of all kinds unusually cheap.

The declaration of such a policy and its immediate initiation would, it is thought, act like a tonic on the business and labor world. This same appeal is being sent to each member of the Board of Estimate and Apportionment. A copy is also addressed to Judge Gary, as Chairman of the Mayor's Committee on Unemployment and Relief, with a special appeal urging the co-operation of its committee along the same lines.

Favor Tunnel Extension.

While temporary operation of shuttle trains through the Steinway Tunnel is promised by April 1 by President Shonts of the Interboro Rapid Transit Company, this operation will only extend from Long Island City to a point between Third and Lexington avenues, in Manhattan. From that point passengers will be required to come by escalator to the street level and walk a block and a half through the traffic on Forty-second street, to the express station at Grand Central Station, where transfer privileges will be granted without payment of an additional fare.

As an early remedy of that condition a plan has been presented by the Chamber of Commerce of the Borough of Queens to the Public Service Commission which is of importance to all the business interests of Queens Borough. This plan shows the practicability of constructing immediately an extension of the Steinway Tunnel as far as Grand

Central Station, at which point the permanent elevators will bring the passengers to the upper level, thus giving a through access to the Grand Central Subway Station at least a year prior to the completion of the entire contract for the diagonal station at that point.

Robert W. Higbie, President of the Queens Chamber of Commerce, and John Adikes, Chairman of the Transit Committee, held another conference last week with Chairman McCall and Chief Engineer Craven of the Public Service Commission, regarding these plans, and were assured that the Commission favored same and will do everything possible to have this extension built immediately. It is a matter of such importance, however, to all the residents of Queens, and many large manufacturers and business interests have written letters to the Public Service Commission urging that an order be issued at once to have this work done.

Testing the Alien Labor Law.

The Public Service Commission has announced that it will appeal immediately from the decision of the Appellate Division, First Department, handed down on December 31, holding unconstitutional the alien labor provisions of the State Labor Law, in order that a final construction of the statute may be obtained from the highest court in the State. Accordingly, the commission's counsel moved this week for an appeal and will endeavor to get the case before the Court of Appeals at once. The State Labor Law provides that none but citizens of the United States shall be employed upon public work and that, so far as possible, preference in such employment shall be given to citizens of the State of New York. The question having arisen in the case of one of the contractors for the new subways, a taxpayer's action was begun in the Supreme Court by Walter E. Heim, a property owner, of No. 1 Madison avenue, for an injunction to restrain the commission from declaring forfeited any subway contract because of the employment of aliens by the contractor. The commission demurred to this complaint, and the demurrer was sustained by the lower court; but on appeal the Appellate Division reversed this decision and held the law unconstitutional. It is this decision from which an appeal will be taken.

Queens No Longer Isolated.

The argument long advanced by real estate brokers and developers that the central and western parts of Queens borough would eventually become urban in their structural character is borne out by the improvements in the Ridgewood section, where thousands of three-story double flats and two-family houses have been built, as well as in Jamaica and the outskirts of Long Island City, where hundreds of similar buildings have been built within the last two years. They are so numerous as to have determined the entire future character of the parts of Queens mentioned. Even Elmhurst, which was originally laid out as a suburban home colony, is fast building up with rows of attached brick dwellings.

The Russell Sage Foundation has built so many attached brick houses at Forest Hills that the name is a misnomer. The surrounding territory must follow with a city environment because, as real estate men point out, fee values there have risen to a point where they are prohibitive for suburban home purposes.

Already, the elevated structures of the new rapid transit routes through these parts of Queens are visible, and before another year has passed trains will in all probability be operated on them. An extensive urban building movement will necessarily follow, and where hills and itinerant frame houses now exist will soon be built an extensive street system and thousands of new housing accommodations. No city is growing faster than is Greater New York.

Even certain parts of the north shore of Queens are feeling the quickening urban building impulse consequent upon rapid transit construction. Astoria, which a few years ago was accessible

from Manhattan, primarily, by the Ninety-second street ferry, will soon be within a few minutes' ride by way of a rapid transit route and Queensboro bridge. Apartment house construction is now under way in Astoria, and its shore road lined with old mansions is destined to change to a thoughtfare lined with modern city buildings. The municipality has provided a new city park at Astoria, overlooking Hell Gate, in anticipation of dense population in that section of Queens.

The question presents itself to the minds of real estate investors. What parts of Queens are likely to remain immune from urban contact?

To these investors the Rockaways on the south, and the north shore, from Whitestone Landing to the city line at Douglaston, are destined to remain suburban in structural character because of their situation. The ocean washes the south shore and it must remain a residential and recreative area. The part of the north shore mentioned is of undulating topography, and washed as it is by Long Island sound and a chain of small harbors, nature has determined its residential character. It appeals logically to those who seek detached homes on good-sized plots.

Beechhurst, on the north shore, is already sufficiently improved with substantial detached homes to insure, together with restrictions, its permanency as a suburban home colony. All municipal improvements are installed there and its street system is on the city map and questions of assessments are settled. East of Beechhurst is a continuity of suburban home colonies within the city line. The entire territory is now traffic served by electric trains of the Long Island Railroad as well as by trolley lines that connect with Queensboro bridge. Queens is no longer isolated.

The Governor's Message.

To the mind of real estate owners throughout the State the two recommendations of most importance in Governor Whitman's message to the Legislature this week undoubtedly are the one for the abolition of the State Fire Marshal's office and the one for a State Department of Taxes and Assessments with power to avail something. The Fire Marshal merely duplicates the duties of other State officers, and the present State Board of Tax Commissioners has only advisory power.

In reference to the taxation problems the Governor writes:

"To a large extent our tax law is the result of patch work and makeshift growth, and a thorough revision of its administrative features along scientific and accepted lines is imperative.

"It is not now my purpose to elaborate upon the changes necessary to bring administrative reform in the law governing this highly technical subject. Suffice it to say for the present that in the class of taxes requiring judgment and discretion in fixing the taxpayers' liability the administrative side of the tax law should provide for a complete separation of the function of assessment from that of enforcement and collection of the taxes, and, further, that there should be established a State department of taxes and assessments headed by a body of persons qualified for this particular work, possessed of adequate power to exercise the duties imposed by law, to the end that we may develop a system of taxation making for greater justice toward the people of the whole State.

Merit and Fitness Urged.

"I recommend also that the measure proposed to accomplish this result shall contain a provision that there shall be appointed to subordinate positions in this department those only whose merit and fitness have been ascertained by competitive examinations, as required by the constitution.

"I am convinced that these recommendations can be carried out and the number of State officers, nominally charged with duties connected with the levying and collection of taxes, largely diminished."

In regard to another important matter the Governor says:

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"The present condition of the State's finances demands an immediate and drastic revision of the State's payrolls and requires that unnecessary offices, departments and commissions shall be abolished."

Boycotters Must Pay Damages.

Most of the questions of law in the Danbury hatters case were settled years ago, but the later decision of the U. S. Court of Appeals emphasizes the danger to a trade union of violating the Sherman anti-trust law by carrying a boycott too far, or with the intent to break up an employer's business. The present decision of the court brings the guilt of the union home to the responsible individual members, as the same court had previously held that organized labor was not exempt from the penalties of the law against boycotts.

Associate Justice Holmes in rendering the opinion of the court said a plain purpose had been shown to destroy the commerce of the plaintiffs by publishing them on the "we don't patronize list." This purpose determined the quality of the act.

The Danbury hatters proved that they were damaged to the extent of \$80,000 by the conspiracy to boycott their product resulting from the strike in their plant in 1902. They asked for triple damages, which were awarded them, together with interest and counsel fees, bringing the total amount up to \$252,130. Counsel for the corporation will seek to collect this amount from the 186 members of the hatters' union.

State Conference on Taxation.

The Committee on Arrangements in charge of the Fifth State Conference on Taxation has decided to hold this year's meetings in the Auditorium of the new State Education Building, Albany, January, 19, 20 and 21, 1915.

Invitations are being sent to county officials—attorneys, treasurers, and supervisors; city officials—mayors, comptrollers and assessors; village presidents and assessors and all local town assessors. Following the custom of former years, invitations are also extended to law schools and colleges and universities maintaining courses in economics and finance; local boards of trade and chambers of commerce; commercial and civic organizations, state-wide in membership, and taxpayers generally, who are especially invited to attend and take part in the conference.

Hamersley Home Conveyed.

Catherine L. Hinckley has conveyed to Louis G. Hamersley her half interest in the Hamersley family mansion at 1030 Fifth avenue at the northeast corner of 84th street, on plot 42.2x185, assessed at \$350,000. The transfer recalls the famous will case of thirty years ago, which was in litigation until two years ago, when the courts decided that Louis G. Hamersley was entitled to the estate. In the present transaction, the records show that he gave back a mortgage of \$212,500, for five years at 4½ per cent. Mr. Hamersley now holds full title to the property.

A Single Tax Colony.

"Free Acres" is a settlement or community six miles west of Summit, New Jersey, controlled, as far as possible, according to the principles of the Single Tax. It was organized to demonstrate the practicability of the system and in order that the residents of the colony might enjoy greater personal and economic freedom than under the conventional forms of government. The land is owned by the Free Acres Association and leased in perpetuity to the residents, but none is sold. It consists of about seventy acres in the Bernardville Hills, of some 500 feet elevation. It is two miles from the Berkeley Heights station of the D., L. & W. R. R. and about an hour's ride from New York City.

No purchase price is paid by the col-

onists, only the annual rent of the bare land, fixed by their own elected assessor. This goes to pay all taxes, and the balance is used for surveys, roads, water works, and so on. The present rental is about \$15 per acre annually. Most of the colonists take an acre or less.

A few of the houses that occupy the lots are built for permanent use, but most of them are of the bungalow type for summer homes only. A large "Common" is set apart for athletic sports and general use. The old farmhouse is used for a club house and for dances, recreations, public meetings, etc. Outdoor and indoor gatherings are held in which general, economic, social, literary and educational questions are discussed.

Performances are given in an open-air theatre, and the whole spirit of the colony is, as far as practicable, one of good fellowship, mutual helpfulness and liberality in speech and action. The colony is not restricted to single taxers, and all classes are welcomed, with most of the other economic propaganda represented. The settlement includes tradesmen, business and professional men, artists, actors, writers and college men.

**EXPECT SEWERS TO DEVELOP
TOWN.****North Plainfield Offers Big Opportunity
for Realty Development.**

For forty years the Borough of North Plainfield in Somerset County, New Jersey, has been waiting for sewers. The improvement is now at hand. Such a statement ordinarily would not carry great weight from an investment standpoint, because any town that had to wait four decades for a sewer system would at once be classed as a community without development, without civic pride and without much virtue as a place for investment.

Not so, however, with North Plainfield. This community is as largely developed from a residential standpoint as is Plainfield, which lies on the south bank of a stream twenty feet wide, forming the county line between Somerset and Union. Plainfield is the "Queen City" of New Jersey, so named because of its being the second wealthiest city in the state and because of its low proportion of foreign residents. North Plainfield has been the victim of geographical conditions. Lying at the foot of the Watchung Mountain, and stretching along the northern bank of Green Brook, it had no natural sewer outlet. Plainfield being a city and in a separate county has a most excellent sewerage disposal plant, but there was no law that would permit North Plainfield to utilize this plant.

North Plainfield, therefore, has been compelled to carry a fearful handicap for years. The community has today 6,000 residents and only two per cent. foreign population, yet has all the advantages and virtues of a first-class community. North Plainfield is the park section of Plainfield, and the splendid public spirit of its citizens has been responsible for the progress and development of the borough, despite its blemish.

The state has finally come to the rescue of the borough of North Plainfield. It has compelled the establishment of a larger and better sewer disposal system which will permit North Plainfield to join Plainfield in its use and benefits. The borough has expressed by vote its willingness to consolidate with the city of Plainfield.

Building investors who are looking for a field of activity in a largely developed section of New Jersey will find North Plainfield a splendid place in which to concentrate their activities.

The ultimate removal of the sewerage disposal plant two miles to the west should make property values advance in this locality, and the fact that it is within five minutes' walk from either one of two stations on the Central Railroad of New Jersey gives it the peculiar advantage of being the only spot in the vicinity of Plainfield within walking distance of commuters' stations which remains undeveloped at the present time.

The Stillwell Avenue Controversy.

Chairman Edward E. McCall, of the Public Service Commission for the First District, has called public attention to the opposition of certain property owners in South Brooklyn to the city's efforts to open Stillwell avenue, near Coney Island. The New Utrecht avenue branch of the Fourth avenue subway is routed through Stillwell avenue, as laid out on the map, from 86th street to Coney Island, but owing to the opposition of property owners to the opening of Stillwell avenue it is possible that the line will have to be changed. The engineers of the commission are now preparing plans to change the line and continue it through 86th street instead of through Stillwell avenue.

In the same vicinity the city of New York is opening a drainage canal and is acquiring some private property, which would front on Stillwell avenue, if opened. Owners of this property, however, are opposing the street opening proceeding. Chairman McCall points out that if such owners are successful in opposing the street opening, they can recover consequently damages for the taking of property in the drainage ditch proceeding, because the access is cut off, and can then force the city to acquire a strip through the remainder of their property for rapid transit purposes and collect awards for that. Then, after receiving damages in both proceedings, the property owners could let the street opening proceeding go through and thereby have access to their property restored.

The Chairman said the Public Service Commission vigorously protests against this sort of thing, and on account of the situation has instructed its engineers to make a study of plans for taking the rapid transit line off Stillwell avenue and continuing it directly along 86th street to a connection with the Sea Beach line.

An Ancient Skyscraper.

Paris sometime ago discovered that the originator of the American skyscraper was not an American architect but a Frenchman, who lived three centuries ago. At the Bibliotheque Nationale there is a volume written by Jacques Perret of Chambéry, an architect, which describes a skyscraper of the author's invention. This book was written in 1601.

"This grand and excellent pavilion, in which one can lodge 500 persons in comfort and luxury," was to be of 160 feet frontage, 145 feet in depth and walls ten feet thick. The structure was to rise to a height of twelve stories and was to have a small pavilion on the roof surrounded by terraces. The building was proposed to have a total height of 350 feet. This, of course, could hardly be compared to the present skyscraping structures of New York, but shows clearly that the skyscrapers had been thought of three centuries ago, even if only as day dreams.

Good-Bye to the Fire Horses.

The Board of Estimate and Apportionment has voted a corporate stock issue of \$308,000 for the purchase of new motor apparatus for the Fire Department. Of this sum \$123,000 provides for the purchase of motor apparatus for the new companies in Brooklyn and Queens, which are to be organized in a short time, and \$185,000 is to be used for the purchase of tractors and tenders for present horse-drawn apparatus. Thirty tractors are to be bought and attached to horse-drawn apparatus. These tractors are two-wheeled motors which replace the two front wheels of the horse-drawn apparatus.

The Fire Commissioner has purchased this year 30 tractors and 20 tenders. The appropriation made this week and the purchase of tenders and tractors already made are a part of the progressive motorization of the Fire Department. The Fire Commissioner hopes to complete this motorization during the present administration so that by the end of the present administration there will be no horses in the department.

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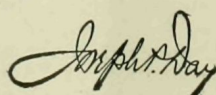
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PRIVATE REALTY SALES.

Properties in the mid-town section figured prominently in the business of the first week of the new year. The announcement that Brokaw Brothers had taken a long lease of the Henry Phipps Estates property on the site of the old Saranac Hotel, just south of the Heidelberg Building, on Broadway, and that they would build a new structure for their own occupancy means another important removal into the new retail district. The new location, however, indicates a deviation from the evident policy of the firms which have recently joined

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WE ARE entirely out of NEW YORK Edition of Record and Guide of November 28, 1908. We will pay 20 cents for this number if both sections are delivered to us in good conditions. This offer will expire on Jan. 15, 1915. Record and Guide Company, 119 W. 40th Street.

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the uptown movement, to obtain sites either on Fifth avenue or in the immediate vicinity of that thoroughfare.

Another interesting deal involved the Wallack's Theatre property which was sold by the Treblig Realty & Construction Company to Bing & Bing. It was given in part payment for a West Side apartment house. According to a current report, another historic playhouse, the Bijou Theatre, is also the subject of negotiations. If the deal is consummated, it is said that the old building will be replaced with a tall mercantile structure.

An important transaction concerned the contemplated opening of a new branch for a large furniture firm, on Sixth avenue, near 45th street. In Long Island City the desirability of Thomson Hill for manufacturing purposes manifested itself in the acquisition by a large music publishing company of a big tract of land which will be improved with a factory building. A probable factor in the selection of this plottage was the fact that it is located a short distance from a station of the new dual rapid transit system that will place it about eight minutes' ride from Broadway and 42d street.

All told, the year made an auspicious beginning, and the week's business may be regarded as unusually encouraging.

The total number of sales reported and not recorded in Manhattan this week was 15, as against 19 last week and 16 a year ago.

The number of sales south of 59th street was 3, as compared with 9 last week and 1 a year ago.

The sales north of 59th street aggregated 12, as compared with 10 last week and 15 a year ago.

The total number of conveyances in Manhattan was 171, as against 95 last week, 16 having stated considerations totaling \$518,850. Mortgages recorded this week number 105, involving \$2,003,761, as against 51 last week, totaling \$738,000.

From the Bronx, 8 sales at private contract were recorded, as against 6 last week and 2 a year ago.

The amount involved in Manhattan and Bronx auction sales this week was \$1,517,106, compared with \$585,958 last week, making a total for the year of \$1,517,106. The figures for the corresponding week last year were \$1,087,509 and the total from Jan. 1, 1914, to Jan. 10, 1914, was \$2,936,635.

Bijou Theatre May Be Sold.

According to a report yesterday, the old Bijou Theatre, at 1237 and 1239 Broadway, through to 502 and 504 Sixth avenue, has been sold by Mortimer L. Schiff to the Isaac A. Hopper Construction Company, Walter F. Hopper, president. At the offices of Kuhn, Loeb & Company where Mr. Schiff is associated, it was said that the announcement was premature. It was admitted, however, that negotiations were pending for the sale. The property consists of a five-story theatre building with stores and offices on Broadway and the two five-story loft buildings on Sixth avenue, fronting 39.11 feet on Broadway and 41.1 feet on Sixth avenue. If the deal is consummated, it is said that the new owner will raze the present buildings and erect a tall office and loft structure on the site. Last January the Bijou property was sold at auction by Joseph P. Day as a result of a foreclosure suit brought by Felix M. Warburg, against the Bijou Realty Company, Albert F. Sire, president. Encumbrances amounted to about \$482,000, and the knock down price was 465,000. Several days later Mr. Warburg conveyed it to Mortimer L. Schiff. The Bijou Theatre was made famous by actors of the old school. It was opened in 1883, replacing what was known as the Theatre Brighton and the Bijou Opera House. In this playhouse Henry E. Dixey made the famous run of six hundred consecutive nights with his production of "Adonis." For years it was the home of comedy and light opera productions. In recent years it has become a moving picture playhouse.

Costly Residence to Be Built.

William B. May & Company have sold for the Barney Estate Company the four-story dwelling, 713 Park avenue, on lot 22x89.9. The house will be demolished and replaced with a modern English basement residence. The 69th street end of the block is occupied by the new residence of Mr. Geraldyn Redmond, which was erected two years ago. The 70th street corner is improved with the residence of Mr. Robert S. Brewster. On the west side of the avenue, between these two streets, the improvements consist of two residences just erected, one belonging to Mr. George Blumenthal, on the 70th street corner, and the other to Commodore Arthur Curtis James, on the 69th street corner.

Wallack's Theatre in Trade.

The Treblig Realty Company bought from the Charter Construction Company, Bing & Bing, the Garland, a six-story apartment house, in the north side of West 139th street, between St. Nicholas and Edgecombe avenues, on a plot of five and one-half lots. In part payment, the sellers took the northeast corner of Broadway and 30th street, a plot of six and a half lots, 95.8 on Broadway and 142.9 in the street, part of which is occupied by Wallack's Theatre. A portion of this property is leasehold and part fee. The plans of the new owners could not be learned.

Heights Block Front Sold.

J. Romaine Brown Company has sold for William B. Somerville the block front on the east side of Haven avenue from 178th to 179th street, 185x147, to Myer Solomon. This block will be improved by high-class apartment houses in the immediate future. Mr. Somerville bought the whole block from the Fort Washington Syndicate prior to the big auction sale of several years ago, and it is one of the few blocks in that section which has not yet been improved. It is one block north of the old Somerville residence property, which was leased some time ago by Ben C. Riley, proprietor of the Arrowhead Inn.

Resells West Side Houses.

Slawson & Hobbs and Louis Cowan have sold for the Wesley Realty Company, John W. Kight, president, 246-252 West 103d street, four five-story American basement dwellings, on plot 72.6x100.8. The selling company recently acquired the property from the estate of Wallace Brower, in part payment for the nine-story apartment house at 165 West 83d street. The new owner of the 103d street houses is known as Plainfield Estates. Out-of-town property was given in part payment.

School Acquires Building Site.

St. Bernard's School, of 111 East 60th street, has acquired the 100-foot plot in the south side of East 98th street, 100 feet east of Fifth avenue, from the Mutual Life Insurance Company. According to report, a three-story school building will be erected from plans by Delano & Aldrich.

"Strathcona-on-Hudson" Sold.

S. L. Pakas has sold to the Anmin Company, the six-story apartment house, "Strathcona-on-Hudson," at the northeast corner of Haven avenue and 169th street, on plot 74x109.3x irregular. The property has been held at \$200,000.

Manhattan—South of 59th St.

39TH ST.—J. Arthur Fischer sold for Louis Offner to Hyman Bloch the 5-sty store and apartment building 532 West 39th st, on lot 25x98.9.

56TH ST.—Ames & Co. have sold for the Freehold Construction Co. to M. Coughlin, 231 East 56th st, a 5-sty tenement, on lot 25x100.5.

Manhattan—North of 59th St.

80TH ST.—Amelia G. Friedman has contracted to sell for \$95,000 the 4-sty dwelling, on lot 20x102.2, at 8 East 80th st to Charles E. F. McCann.

132D ST.—Porter & Co. sold for Anna M. Smith, the 3-sty dwelling, 78 West 132d st, 19x99.11.

134TH ST.—Hunts Point Realty Co. bought from the Joseph Rosenthal Realty Co. 502 West 134th st, a 5-sty apartment house, 50x100. In

exchange the purchaser gave the southwest corner of Drake st and Seneca av, 125x100 ft., irreg.

184TH ST.—J. Irving Walsh has resold for Ennis & Sinnott to George H. Budke 649 and 651 West 184th st, a new 5-sty apartment house, on plot 50x100. In part payment Mr. Budke gave two 4-sty apartment houses at 27 and 29 Booraem av, Jersey City.

AMSTERDAM AV.—Lowenfeld & Prager sold to G. Bozzo 2145 Amsterdam av, a 5-sty tenement, with stores, on plot 37.6x100. The buyer gave in part payment two lots at the north-east corner of Cropsy av and 27th st, Brooklyn.

WEST END AV.—Benenson Realty Co. has purchased from F. S. Phinney the 5-sty dwelling at the northwest corner of West End av and 92d st, on plot 38x33.

WEST END AV.—Francis M. Jencks has sold through Slawson & Hobbs to the Paterno Construction Co., Dr. Charles V. Paterno, president, the 4-sty dwelling, 569 West End av, on lot 20x100, adjoining the southwest corner of West End av and 88th st, which the same buyer will improve with a 13-sty apartment house. The present purchase insures permanent southerly light and air to the latter structure.

Bronx.

CROTONA PARK EAST.—William J. Gabel has sold for Byron A. Beal to the Benenson Realty Co. the plot 40.5x130x139x68 ft. in the rear in Crotona Park East, 175 ft. south of the corner of Crotona Park East and directly in the rear of the 174th st subway station. The buyers will erect an apartment house. The broker reports it a cash sale.

FOX ST.—Richard H. Scobie sold for William Schmuls 973 Fox st, a 5-sty apartment house, on plot 40x106. It is one of a row built three years ago by Bates & Oesting.

BAY AV.—James T. Barry sold to Charles and Jacob Wiehe the water front property on the south side of Bay av, running to common high water mark of East Chester Bay, measuring 139 ft. on Bay av and 101 ft. on East Chester Bay.

COMMONWEALTH AV.—John A. Steinmetz sold for B. O. Crawford 1471 Commonwealth av, a 1-family house, to Thomas O'Connell.

INTERVALE AV.—Angel Construction Co., Carmine Cioffi, president, has sold 993-995 Intervale av, 5-sty apartment house on plot 50x100.

SPUYTEN-DUYVIL PARKWAY.—The C. F. Gennery place, having frontages of about 250 ft. on Spuyten-Duyvil Parkway and Independence av at 230th st, has been reported sold. It contains a 2½-sty mansion, with stables and about 27 lots.

WASHINGTON AV.—John A. Steinmetz sold for S. E. Steinmetz 2049 Washington av, a 4-sty apartment house, to R. Williams.

Brooklyn.

BRIDGE ST.—Bulkley & Horton Co. sold for the estate of William V. Dee 286 Bridge st, a 2½-sty dwelling.

CHARLES PL.—James M. Hawley sold for John C. Dietz to Frank Strauch 18 Charles pl, a 6-family dwelling, on lot 25x100.

ROSS ST.—C. M. Mollenhauer has sold for the Ross St. Presbyterian Church its edifice and chapel at 155 and 157 Ross st, through to 156 and 158 Wilson st. The property has a frontage of 87 ft. in Ross st, 50 ft. in Wilson and a depth of 200 ft. The new owner is Isaac Haft, who will reimprove with 5-sty apartment houses.

49TH ST.—Isaac Salzberg sold for Paul Connelly to S. Goldstein the plot, 40x100, on the northeast side of 49th st, 100 ft. from 15th av.

66TH ST.—B. J. Sforza has sold for Fannie Palermo the 2-family house, on plot 20x100, 1253 66th st, and for Mary Martin the lot 20x127x20x121 in the south side of 65th st, 540 ft. east of 12th av.

74TH ST.—Charles W. Seitz sold the 2-family dwelling 1373 74th st for Anthony Croveno to Mary Calandriello.

82D ST.—Torkel Larsen sold for the Malone-Herting Realty Co., the 1-family dwelling 182 82d st, on plot 27½x100.

GATES AV.—Bulkley & Horton Co. sold 248 Gates av, a 4-sty dwelling, on lot 20x100, for Annie M. Nash to C. S. Kise.

Queens.

LONG ISLAND CITY.—James B. Thomas sold the plot fronting 75 ft. on the west side of Steinway av, 25 ft. south of Vandeventer av, to a Brooklyn builder, who, it is reported, will begin the construction of four apartment houses with stores; also for the Mann Construction Co. the two 3-sty buildings, now in course of construction, at the southeast corner of Arlington st and Woodside av, Elmhurst, on plot 100x40.

ROSEDALE.—New York Suburban Land Co. sold 40x100 in Dale pl to A. H. Bearson; 40x100 on Kinsey av to S. Samson and 100x100 on Park av to R. Fisher.

Nearby Cities.

NEWARK, N. J.—Louis Schlesinger, Inc., sold for Frederick J. Collins the 2½-sty residence 890 DeGraw av to Mrs. Ida Young, who gave in part payment the 2½-sty house 143 Mt. Prospect av.

PASSAIC, N. J.—Benjamin M. Weinberg has sold "the Lawyers' Building," a 6-sty office structure, at Main av and Academy st, for a reported price of \$150,000 to the Foord Holding Co. of Newark. The building is the largest in the city and was built about four years ago.

Rural and Suburban.

AMITYVILLE, L. I.—Fred Stone of Montgomery & Stone has purchased 43 acres of land near his country estate on Clock blvd. The new place will be known as Chin Chin Ranch.

BROOKVILLE, L. I.—D. Fairfax Bush purchased the Waldron farm, comprising several acres, as a site for a new country home. In the same neighborhood are the estates of T. A. Havemeyer, Julian Ripley and C. Oliver Iselin.

GARWOOD, N. J.—New York Suburban Land Co. sold 60x100 on Willow av, to M. Allison and 50x100 on Spruce av to J. Murray.

GREENWICH, CONN.—S. Osgood Pell & Co. sold for Miss Anna S. Wilson to Nathaniel T. Guernsey her 15-acre estate "Backwoods," one of the last of the remaining old Greenwich homesteads which has not passed into new hands within recent years.

ROCKAWAY, N. J.—The International High Speed Steel Co. of Manhattan, manufacturers of tool steel, acquired from George W. Stickle, of Rockaway, N. J., 9 acres at Franklin, near Rockaway, N. J., for the erection of a large steel plant. It is expected that the plant will be completed by April.

LEASES.

Music Publishers in L. I. City.

G. Schirmer, Inc., music publishers, of 3 East 43d street, have leased, through Bryan L. Kennelly, from the Courtney Development Company, Frederick J. Lancaster, president, about forty lots on Thomson Hill, Long Island City, located in the block bounded by Anabel avenue, Addison place and Gosman and Gould avenues. The lease is for a term of twenty-one years, at an aggregate rental of about \$300,000. A manufacturing plant will be erected, to be utilized for the publishing of sheet music. The establishment of the music publishing firm marks the addition of a new class of industry to the rapidly growing colony in Long Island City.

\$250,000 Times Square Leases.

Nelson, Lee & Green have completed leasing for Samuel K. Jacobs the store floor and basement of the building at the southwest corner of Broadway and 48th street, by the renting of a store with a frontage of 46 feet on Broadway, a depth of 140 feet and 50 feet in West 48th street, to James Conry. The lease

is for ten years, at an aggregate rental of about \$250,000. The store will be opened as a restaurant. Mr. Conry's lease also covers the entire basement of 9,000 square feet, and this is to be used as a grill room and chop house. This lease completes the renting of the building, except the top floor and a portion of the fourth floor.

New Cowperthwait Branch.

Cowperthwait & Sons, retail furniture dealers, leased, through Horace S. Ely & Company, the store, basement and five lofts in the new eight-story building erected by Brown Brothers at 782-786 Sixth avenue, on plot 60x120. The lease is for ten years, at an aggregate rental of about \$250,000. Brown Brothers purchased the property last March from Lewis & Conger, who had acquired it in 1913, when they were assembling the site for their present store at the 45th street corner. The newly-acquired space will be used for the establishment of another branch.

Another Magazine Moves.

William A. White & Sons, representing the tenant, and Stephen H. Tyng, Jr., & Company, representing the owner, have leased for the Musgrave Realty Company, A. Filmore Hyde, to the Outlook Company the tenth floor in the Fourth Avenue Building at the southeast corner of Fourth avenue and 27th street. This is another addition to the publishing colony in this district.

Rockefeller Foundation Offices.

The Rockefeller Foundation leased from the Adams Building Company, Robert E. Dowling, president, the twenty-seventh floor, comprising about 20,000 square feet, in the Adams Building, at 61 Broadway. The General Education Board and the International Health Corporation will also be directed from these offices.

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SPECIAL ATTENTION GIVEN TO
COLLECTING, RENTING
AND MANAGEMENT OF ESTATES**Lease of War Interest.**

Charles F. Noyes Company has renewed for Selig Goldstein with Thomas Prosser & Sons the lease for three years from May 1, 1915, of four floors at 15 Gold street and 22-24 Platt street. The lessees are the exclusive agents in America for the Krupp Company, of Essen, Germany. Thomas Prosser & Sons have been tenants in this building for thirty-five years. For Mr. Goldstein the Noyes Company has also leased the store and basement of 15 Gold street, 22-24 Platt street and 26-28 Platt street to the Reading Iron Company. The aggregate rental of the leases is about \$35,000.

The Charles F. Noyes Company, with M. & L. Hess, also leased in the new sixteen-story Hallenbeck-Hungerford Building the ninth floor, containing 20,000 square feet of space, to the Gardiner Binding & Mailing Company for ten years, from May 1, at an aggregate rental of about \$110,000. This is the third important lease made in the same building by the same brokers within the past few weeks.

Manhattan.

WRIGHT BARCLAY, INC., leased the top floor in 461 4th av to Frank E. Webb, textiles, of 432 4th av.

FASTINE & CO. and M. & L. HESS, INC., of 91 and 93 5th av, have rented for August Oppenheimer the 4th loft to Greenbaum Mfg. Co., of 649 Broadway, makers of men's clothes, who have been located on lower Broadway for 20 years.

THE LOUIS BECKER CO. leased for Jessie B. Crommette the 3-sty dwelling at 549 West 159th st for 2 years to M. Starr Colgate.

BRETT & GOODE CO. leased for George Kern to E. E. Vreeland, Inc., of 350 West 38th st, the 6th and 7th floors in 344 to 348 West 38th st for 10 years at an aggregate rental of approximately \$65,000. The building is now one-third rented.

CARSTEIN & LINNEKIN, INC., leased an office in 874 Broadway to Ernest Lein, of 221 4th av; space in 229 4th av to Emile Delisle; at 450 4th av, in conjunction with Frederick Fox & Co., space to T. A. Cawthra & Co., of 395 4th av, and for Bastine & Co., at 112 East 19th st, space to David Moskowitz, of 80 5th av, and Emil Rohner, of 529 Broadway.

CROSS & BROWN CO. leased for the C. T. Silver Motor Car Co. to Maurice B. Lobell store in 239 West 55th st; for the Columbus Circle Realty Co. part of the basement at 3 to 7 West 61st st to the Detroit-Cadillac Motor Car Co.; office space in the U. S. Rubber Bldg., Broadway and 58th st, to General Lead Batteries; and 4th floor rear in 27 West 36th st to Stewart Denning of 10 Wall st.

DOUGLAS L. ELLIMAN & CO. leased the store and basement in 18 East 48th st for the Advocate Realty Co. to Miss Virginia T. Fuller, dressmaker and milliner, of 5 West 31st st, apartments in 969 Park av for the winter, furnished, to J. Nelson Shreve for K. P. Walker; in 103 East 86th st to Charles Hitchcock, Jr., and for Joseph G. Ringwalt to W. R. Thurston in 20 East 48th st to Hiram Osborn, and in 34 and 36 East 58th st to Charles Johnson.

DOUGLAS L. ELLIMAN & CO. and N. Brigham Hall & William D. Bloodgood leased 124 East 55th st, a 5-sty dwelling, furnished, for the season for Mrs. James Cunningham to Ed. W. C. Arnold.

DOUGLAS L. ELLIMAN & CO. leased for the Henry Phipps estates the northwest corner of Madison av and 45th st, a 4-sty store and apartment building, to John R. Blair.

BENJAMIN ENGLANDER leased to the Normandy Waist Co., Inc., of 20 West 22d st, the easterly half of the 6th floor in 2 to 16 West 33d st containing about 17,000 sq. ft., for 5 years.

J. ARTHUR FISCHER leased the 3 lofts of 649 6th av to Polo & Condis for restaurant purposes.

JULIUS FRIEND-EDWARD M. LEWIS CO. leased for Chas. H. Roman 5,000 sq. ft. in 147-149 West 22d st to Joseph Shaft & Co.; for William Laue 2,500 sq. ft. in 679 Broadway to Price Bros.; for William R. Rooney, as receiver, store, basement and sub-basement in 213 Greene st to J. E. Ludwig & Co.; for Edward W. Browning 3,000 sq. ft. in 141-143 West 36th st to Feidelman, Blatt & Neiman; space in 2-16 West 33d st and 5, 7 and 15 West 32d st to Garment Specialty Co.; in conjunction with Cross & Brown, 4,200 sq. ft. in 129-131 West 22d st to Crescent Dress Co.; in conjunction with Douglas Robinson-Charles S. Brown Co., 2,500 sq. ft. in 10 West 17th st to Supreme Dress & Novelty Co.; in conjunction with Marston & Co., 5,000 sq. ft. in 39-41 West 32d st to H. Goldwater & Co.; for the Helian Co., 2,500 sq. ft. in 125 Prince st to Steinberg Bros.; for Carl Oesreicher, store in 103-105 West 29th st to Beney Lamm, and for Ernst L. Kahn 4,000 sq. ft. in 160-162 Wooster st to Rosenberg & Cohen.

N. BRIGHAM HALL & WILLIAM D. BLOODGOOD, INC., leased for the Guarantor Realty Corporation, as agents, to the Greater Manhattan Knitting Mills, the 1st loft in 40 East 20th st.

M. & L. HESS, INC., leased the 2d loft in 35 and 37 East 20th st to Edward Horrax, of 513 Broadway; the 4th loft in 543 Broadway to

Karesh & Karesh, of 543 Broadway, and the 2d loft in 140 5th av to Zurn & Co.

M. & L. HESS, INC., leased the 7th loft in 12-14 West 32d st to Bernard Lowenstein; the 2d loft in 102 Bleecker st to the Dixie Bargain House, of 545 Broadway, and the 4th loft in 34-8 West 27th st to the Syracuse Dry Goods Co.

M. & L. HESS, INC., leased the 5th loft in 25 and 27 West 26th st to M. Lieberman & Co.; the 10th loft in 135 and 137 West 27th st to S. Simon & Co. of 61 East 11th st; the 3d loft in 12 West 31st st to Hugo Schneider, and the 6th floor in 701 7th av to the Amalgamated Vaudeville Agency of 701 7th av.

LOUIS KEMPNER & SON leased offices in the Riverside Theatre, Broadway and 96th st, to Dutka & Korn; store and basement in 2487 Broadway to Lenore; store and basement in 2749 Broadway to Phillip Suval; in the Standard Theatre Building, at Broadway and 90th st, the following stores: corner to N. T. Zanick, and inside stores to Freedman Bros., S. L. Sessel, Elliott Khan, Nathan Morris, A. Jacobs; corner store, southeast corner 156th st and Broadway, to C. C. Trepel; loft at the southwest corner of Broadway and 109th st to J. Salinger; also in the same building to J. Greenfield; in the Riviera Theatre corner lofts to Bax Saymon, Julius Kenner; also store in the southwest corner Broadway and 97th st to C. C. Trepel; also in the Eighty-first Street Theatre Building store to Mme. Gartenberg; in 2633 Broadway to Philip Cooper; in 2455 Broadway to Edmunds Shop, Inc.; in 2137 Broadway to N. Dow; in 2687 Broadway to K. H. Takiguchi; in 2581 Broadway to Hyman Edson; corner store, northwest corner St. Nicholas av and 182d st, to A. Berman; corner store, southeast corner of Broadway and 147th st, to C. C. Trepel; second floor at the southwest corner of Broadway and 100th st to A. Wasserman.

EDGAR A. MANNING leased for Carstein & Linnekin, as agents, the top loft in 21 West 39th st to the Mayer Chic Co., of 12 West 22d st, and for Horace S. Ely & Co., agents, space on the 8th floor in 3 West 29th st to the Leslie Judge Co., of 225 5th av.

THE CHARLES F. NOYES CO. leased a large portion of the 4th floor in 55 John st to the Commercial Union Assurance Co. from January 1st; also offices in 37-39 Liberty st to Morgan & Strain; a portion of the 18th floor of 15-19 East 26th st to Bloom & Stare.

THE CHARLES F. NOYES CO. leased office in 81 and 83 Fulton st to C. A. Anderson, Inc.; and in 46 West 24th st offices on the 14th floor to the Reliance Motion Picture Co. of 29 Union sq, and on the 18th floor to the International Gas Development Co. of 17 Battery pl.

THE CHARLES F. NOYES CO. leased for Charles Laue the building at 194 Water st to the Stallman Import & Export Co. of 1 Platt st for 5 years; for Potter & Bro. part of ground floor at 59 Ann st to Nathan Nathan, and a floor in 57 Ann st to the Poole Press Association of 141 Fulton st.

A. O. ORZO of the office of L. Porrino and I. A. Levey rented 231 West 54th st for Mrs. Mary Harp. The building, when altered, will be known as the Arena Garage.

PEASE & ELLIMAN leased, furnished, 18 West 53d st, a 4-sty dwelling, for Mrs. R. M. Gilbert to Harold Godwin; space in 25 West 45th st, as agents for the Century Holding Co. to Mrs. Ella Phillips Crandall; a suite in 510 Park av to Coleman Randolph, and apartments in 66 West 37th st to F. Nicolet; in 244 Riverside Drive to J. Y. Johnston; in 200 West 58th st to Mrs. Bessie Rust; in 723 St. Nicholas av to T. A. Glendenning; in 116 West 59th st to Frederick Slocum; in 56 West 11th st to J. D. Cornell, and furnished for Mrs. Deming Smith in 116 East 58th st to Mrs. James L. Banks.

PEASE & ELLIMAN leased the 5th floor in 11 East 30th st for the Edmund A. Hurry estate to P. Carbone, of 53 West 24th st; and apartments for the Clara Hunter Stanton estate in 412 West End av to H. K. Holmes; and as agents for James B. Duke in 200 West 58th st to C. M. Wood of Los Angeles, Cal.

S. OSGOOD PELL & CO. leased the store in 12 West 46th st to a Mrs. Batson.

JOHN PETERS leased for Mary C. Therry to Weiss & Levy the double store in 216 East 14th st, recently remodeled; for John A. Anger basement store in 243 East 14th st to Katz & Klinger.

L. J. PHILLIPS & CO. leased for the Beekman estate the dwelling at the northwest corner of Broadway and 181st st to Herman Rothnagel.

DOUGLAS ROBINSON, CHARLES S. BROWN CO. leased for Mrs. Suzanne M. Pierson the 4-sty dwelling at No. 17 West 46th st to Rudolph H. Kissel for the winter.

DOUGLAS ROBINSON, CHARLES S. BROWN CO. leased for Miss Grace R. Potter to Benjamin Nicoll for the season the 5-sty dwelling at 52 Park av.

THE M. ROSENTHAL CO. leased for Bastine & Co. to Friedman Brothers & Rothenberg of 821 Broadway space in 45 West 27th st; in 129 West 27th st to Cohn & Zimmerman of 14 West 17th st, and a loft in 219 West 17th st to the Century Paper Box Co. of 163 West 29th st; to Phillip Feldman the store in 872 Broadway; to the Parisian Millinery Co. 2823 8th av; to the Up-to-Date Tailoring Co. in 2819 8th av, and in the Gramercy Bldg. space to the Atlas Pants Co. to the National Garment Co., to Harry Burrell and to the Baker Silk Co., and 5,000 sq. ft. of space in 30 West 21st st to the Touraine Waist Co.

LOUIS SCHRAG leased for Johnson & Fleishhauer a loft in 109 to 113 West 25th st to Keller & Kurkewitz; for William Donnelly, as receiver, a loft in 153 to 159 West 27th st to Bendos & Pappas; for Potter Bros. the 2d loft in 419 6th av to Harris Jacobs and the 3d loft to David Solomon; and for the estate of William M. Leslie the dwelling at 263 24th st to Joseph A. Ferris.

103D st, 320 E (*), ss, 287.6 e 2 av, 37.6x 100.11, 6-sty bk tnt & str; due, \$33,-027.41; T&c, \$1,587.75; Equitable Trust Co of N Y. 32,000

112TH st, 203-5 W (*), ns, 100 w 7 av, 50x100.11, 6-sty bk tnt; due, \$10,691.25; T&c, \$3,881.23; German Savgs Bank in City NY. 79,160

115TH st, 111 W, see 115th, 109 W.

115TH st, 109 W, ns, 100 w Lenox av, 25x100.11, 5-sty bk tnt; also 115TH ST, 111 W, ns, 125 w Lenox av, 25x100.11, 5-sty bk tnt; also WILLIS AV, 378, es, 25 n 143d, 25x90.6, 5-sty bk tnt & str; parti-tion; Albt H Mathews as trste. 62,700

125TH st, 114 W (*), ss, 170 w Lenox av, 20x100.11, 4-sty str tnt & str; due, \$82,541.91; T&c, \$—; Morris Walter et al, exrs & trstes. 75,500

136TH st, 102 W (*), ss, 75 w Lenox av, 16.8x99.11, 3-sty & b stn dwg; due, \$8,-901.85; T&c, \$246.22; Morris E Webber, trste. 8,000

191ST st, 601 W (*), nwc St Nicholas av (No 1609-17), 100x100, 6-sty bk tnt & str; due, \$32,808.98; T&c, \$1,600; sub to two pr mtgs aggregating \$155,000; Henry Mor-genthau Co. 189,000

192D st, 600 W (*), swc St Nicholas av (Nos 1619-27), 100x100, 6-sty bk tnt & str; due, \$32,803.98; T&c, \$1,600; sub to two pr mtgs aggregating \$155,000; Henry Morgenthau Co. 189,000

St Nicholas av, 1609-17, see 191st, 601 W.
St Nicholas av, 1619-27, see 192d, 600 W.
HENRY BRADY.

Bleecker st, 18-24 (*), swc Eliz (Nos 309-13), runs w92xs70xe12xs20xe80xn90 to beg, 2-2, 1-3 & 3-4-sty bk loft & str bldgs; due, \$84,340.04; T&c, \$1,506.65; County Holding Co. 75,000

Elizabeth st, 309-11, see Bleecker, 18-24.

93D st, 19 W, ns, 248.4 w Central Park W, 19.7x100.8, 4-sty & b bk dwg; due, \$10,-994.46; T&c, \$1,130.87; Oscar E Schmidt. 12,250

104TH st, 312 E, ss, 100.6 e 2 av, 24.6x 100.11, 4-sty bk tnt & str; due, \$6,661; T&c, 62.74; Joseph Mazzocchi. 8,150

3D av, 1813 (*), es, 25.11 s 101st, 25x 100, 5-sty str tnt & str; due, \$18,934.48; T&c, \$320; Mayer Katzenberg. 17,000

8TH av, 687, ws, 60 n 43d, 20.2x100, 4-sty bk office & str bldg; due, \$14,325.54; T&c, \$1,100.84; Shaw, Fiske & Shaw. 10,100

M. MORGENTHAU, JR. CO.

93D st, 111 W, ns, 134.2 w Col av, runs n100.8xw15.9xs14.2xw7xs86.7xe16.5 to beg, 4-sty & b bk dwg; withdrawn.

113TH st, 200 W (*), swc 7 av (No 1862), 100x75.11, 7-sty bk tnt; due, \$34,397.08; T &c, \$6,715.51; sub to a prior mtg \$100,000; German Savgs Bank in City NY. 141,650

7TH av, 1862, see 113th, 200 W.
DANIEL GREENWALD.

97TH st W, sec Riverside dr, see River-side dr, 244.

Riverside dr, 244, sec 97th, runs s107.6xe 50xs5.11xe58.11xn106.10xw71.11 to beg, 6-sty bk tnt; withdrawn.

3D av, 2356, ws, 66.7 s 128th, 16.8x100, 3-sty bk tnt & str, 1-sty ext; Sheriff's sale of all right, title, &c; Bernhard Blumen-thal. 750

SAMUEL MARX.

16TH st, 441-3 W (*), ns, 260.4 e 10 av, 40x92, 2-5-sty bk tnts & str; due, \$5,-935.35; T&c, \$361; sub to 1st mtg \$20,000; Emilie Hoffman. 26,621

Total	\$1,416,681
Corresponding week 1914.....	905,349
Jan. 1, 1915 to date.....	1,416,681
Corresponding period 1914....	2,752,475
Total for year 1914.....	36,423,351
Total for year 1913.....	40,002,911

Bronx.

The following are the sales that have taken place during the week ending Jan. 8, 1915, at the Bronx Salesroom, 3208-10 3d av.

JOSEPH P. DAY.

Kelly st, 997-1005, ws, 35.11 n Westches-ter av, 150x100, 3-5-sty bk tnts; adj sine die.

North st, es, 127.4 n Tier av, 165.9x255x 170.5x253; due, \$2,240.92; T&c, \$606.96; adj sine die.

178TH st (*), ns, 90 e Anthony av, runs n93.6xw90 to the es Anthony av xn26.4xe 153.10xs122.10xw27.11 to beg; due, \$10,772.-97; T&c, \$141.60; Susan E Sammis. 10,000

Brook av (*), es, 73.4 s 170th, 24.4x100; due, \$4,302.47; T&c, \$896.74; sub to two pr mtgs aggregating \$9,000; Elizabeth Koer-ner. 9,500

City Island av, 282, es, 25 n Orchard, 25 x100; also INTERIOR LOT, 130 s Fordham av & — e City Island av, 30x103.8x30x 103.11; due \$7,563.99; T&c, \$840.72; Amelia M Martin. 8,825

Courtlandt av (*), ws, 150 n 162d, 140x 25.3x137.9x25; due, \$18,357.52; T&c, \$857.49; Josephine Eoff. 19,700

Cromwell av, ws, 266.4 n 169th, 86.7x 50 1x57.7x100x60.7, vacant; also CROM-WELL AV, es, adj lot 358, map of Inwood, runs e50xs57.7xs100xnw60xn86.8 to beg; due, \$7,974.11; T&c, \$1,196.42; Abr Oppen-heimer. 9,800

Timson av (*), ws, 91.6 n 203d, 25x78.6x —x67.4; due, \$318.49; T&c, \$213.85; Na-than Kurtzka. 100

M. MORGENTHAU, JR. CO.

Grand blvd & concourse (*), ws, 48 n Rockwood, 53.9x28.3x50x9; Anna R Cros-sin. 100 over prior liens

3D av, 2422 (*), es, 78 s 134th, 26x62.4x 25x55.9; due, \$3,215.36; T&c, \$125.29; Gus-tav A Brandt. 2,000

JAMES L. WELLS.

187TH st E (*), ss, 151 w Washington av, 16.10x100; due, \$2,351.21; T&c, \$70.80; Annie M Atwood. 2,500

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Table of real estate transactions in Manhattan, including listings for E 19th St, S4th St, BROADWAY, CLINTON AV, and JAN. 2-8.

Table of real estate transactions in Bronx, including listings for DEC. 31, 150TH ST, 150TH ST, 150TH ST, JAN. 2, JAN. 4, JAN. 5, JAN. 6, JAN. 7, and WESTCHESTER AV.

Table of real estate transactions in Brooklyn, including listings for DEC. 30, LINWOOD ST, S 4TH ST, E 17TH ST, 19TH ST, SARATOGA AV, SUTTER AV, DEC. 31, E 34TH ST, 5TH AV, and JAN. 2.

Table of real estate transactions in Manhattan, including ATTACHMENTS, DEC. 30, GEM STOPPER CO, SILVA, OTERO & SONS, DEC. 31, CLEMENT MOTOR CO, JAN. 2, PUSCH, Wm & Carl, JAN. 4, NEILD MFG CORPN, and ATLANTA & ST ANDREW'S BAY R'Y.

Table of real estate transactions in Manhattan and Bronx, including CHATTEL MORTGAGES, AFFECTING REAL ESTATE, Manhattan, DEC. 31, JAN. 2, 4, 5, 6 & 7, and Bronx, DEC. 31 & JAN. 2, 4, 5, 6, 7.

SATISFIED MECHANICS' LIENS. First names is that of the Lienor, the second that of the Owner or Lessees, and the third that of Contractor or Sub-Contractor.

Table of real estate transactions in Manhattan, including listings for JAN. 2, JAN. 4, JAN. 5, JAN. 6, and JAN. 7.

Table of real estate transactions in Brooklyn, including listings for JAN. 4, BOERUM ST, KOSCIUSKO ST, JAN. 5, JAN. 6, JAN. 7, and JAN. 8.

Table of real estate transactions in Manhattan and Bronx, including listings for DEC. 30, 31, JAN. 2, 4, 5 & 6, and JAN. 5.

Table of real estate transactions in Manhattan and Bronx, including BUILDING LOAN CONTRACTS, Manhattan, JAN. 5, and Bronx, JAN. 6.

1Discharged by deposit. 2Discharged by bond. 3Discharged by order of Court.

BUILDING MANAGEMENT

NEATNESS IN EMPLOYEES ESSENTIAL

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

THAT a considerable part of the reputation and success of a modern commercial building is dependent upon the calibre of the employees, is conceded by building managers and renting agents. This fact is true from the superintendent, down the line, to the scrub-woman. If the house staff is not up to the standard of efficiency, or if it is, as a whole, lacking in discipline, honesty, or ability, the building suffers consequently in reputation as well as by vacant offices and lofts, no matter how choice its location, nor how well it was designed and constructed.

Loss of Tenants.

Loss of good tenants has been directly traced to the fact that the employees of the building were not competent. A business man has not the time to complain constantly to the superintendent of neglected corners in his offices, loss of valuable papers, or incivility on the part of hall-men and elevator operators. If these things persist in happening, at the expiration of his lease, he moves. Tenants pay rent for service as well as for space and demand especially that the service be up to the standard.

As the responsibility for character and efficiency of the help, within the building, falls primarily upon the superintendent or the building manager, the owner should be sure, in addition to having the necessary knowledge of buildings and their upkeep, that he is also a good executive, with ability to handle those employed under him, and to maintain a rigid discipline at all times.

Necessary Characteristics.

In employing other permanent help, for commercial buildings, there are certain characteristics which should be sought for as carefully as another employer would require in hiring an office man or filling other positions of responsibility. Reliability, temperance and honesty are the necessary requirements, as well as the ability to perform the allotted tasks in proper manner. These traits are obtainable in elevator operators, porters, scrub women, and other helpers in a building, and where made a requirement result in satisfied tenants and the increased prestige of the structure.

Team work among the employees of buildings of a commercial type is as necessary as upon a football field. The superintendent, engineer, hall-man and all others must work together in harmony or the best interests of the owner and tenants are not being served. Discord should not be tolerated for an instant and if trouble should arise between individuals or groups it is the duty of the superintendent or building manager to immediately investigate the cause of the trouble, make adjustments if possible, and, if not, to discharge the instigators of the ill feeling. Discipline in a staff is necessary and should be maintained at all times. A superintendent or building manager need not be a martinet. He ought not to be; but it should be thoroughly understood by the employees under him that his word is the law, as far as they are concerned, that they are responsible only to him.

Discipline and Neatness.

Discipline and neatness go hand in hand, and it is at this point that many building managers or superintendents are sometimes lax. Porters are allowed oftentimes to roam about a building looking like veritable hoboes when; in fact, they might be made inconspicuous by having a uniform working garb. Elevator op-

erators when uniformed are often careless in their manner of wearing their apparel. A uniform is only a uniform when properly adjusted and worn. That means that the semi-military blouse usually worn by hall men and elevator operators, should be buttoned tightly up to the chin and not left partly open and exposing an assortment of variegated haberdashery. Cap, when provided, should be placed properly on the head, and not on one ear, or on the extreme back part of the head, or hung on a convenient projection on the side of the car.

The appearance of the hall and elevator men makes a decided impression on the tenant or prospective tenant and it is either good or bad, never neutral. Prospective tenants would never lease space in a building where help looks slovenly. They would naturally think that carelessness was sanctioned by the manager and that the same condition was maintained throughout the building.

Value of Courtesy.

Courtesy is another important point to be considered in the selection of employees in a commercial building. This applies especially to those who come in daily contact with tenants, such as hall men, elevator operators, head porters, etc. Lack of politeness on the part of any of these can do more damage to a building than insufficient steam heat, and is a defect which is harder to remedy, while a cheerful greeting by a hall man or elevator operators, courteous reply to a question carries a note of good fellowship and co-operation.

Employees who are courteous at all times and on the lookout for the comfort and conveniences of the tenants are not only doing the best thing for their employers, but oftentimes are unconsciously improving their own conditions and station in life. Of course, the question of help is only one phase of building management, but it is one that is frequently given too little thought and one in which great improvement may be made without expense to the management, but to the permanent advantage to the building.

NAMING BUILDINGS.

Success or Failure Often Hinges On a Suitable Appellation.

"What's in a name?" Ask the average manager of an apartment house, and, in most instances, he will reply, "Success or failure of the undertaking." This statement will hold true in the majority of cases, for a name can be either an asset or a liability, and is the magic word which might change a successful investment into a failure, or vice versa. A study of successful names of buildings in Manhattan is a study in commercial psychology, a journey into the idiosyncrasy of human nature.

But why a distinctly English name indicates and has a tendency to bring to a new apartment house success is a question that perplexes the average manager. An English name with the word "hall," "court" "arms," or "abbey" attached to it will, nine times out of ten, indicate more exclusiveness and will attract the more affluent, thus giving the property a better chance of being a money maker for the owner.

On the other hand what earthly chance for success would a million dollar apartment project on, say Riverside Drive, have with the plain, but sturdy name of Smith Arms, Brown Hall, or Jones Abbey, as against a similar habitation christened say Buckingham Court, Clar-

endon Arms, or Chichester Abbey? Smith Arms is pre-doomed to failure, while Yeurba Buena Court has a birthright which gives it much more chance for obtaining tenants.

A stroll through the upper West Side is like taking a saunter through London Town, or like a cross section of a modern society novel. English names predominate and it would seem as though this is the only nationality that offers dividends, through borrowed names. French and German names would probably be more plentiful but for the woeful tangle that the tenants fall into when pronouncing them before their friends.

There seems, however, to be a change in the air. In several of the large apartment house structures, notably in the Park avenue section, builders have refrained from giving their houses any names, and have merely designated them by the street numbers. This is, after all, the real practical way of dealing with the problem.

Naming Business Buildings.

In the matter of the naming of business buildings more logic is used, the titles being, in the main, derived from either some historical landmark in the vicinity, the name of a prominent corporation, or the simple use of the street number. An example of the first instance can be had from the St. Paul Building, which is near the historic St. Paul's Church; the second example, such buildings as the Singer or Woolworth, while the third, No. 26 Broadway, might be cited.

Cases have been known where the mere changing of a name has made a failure into a success. This requires advertising and patience, but persistence has won in the long run. A case in point is that of an uptown apartment house having an essentially American name. It was changed to one having an English tinge, and the unfounded rumor of an existent structural defect was stilled and the building filled up and became a paying investment. Another case was that of a building known by its street number, which never paid, although it was a good building and catered to the best clientele. When the name was changed to that of a great national reservation noted for its beauty the tide of patronage changed and it is today ranked among the big apartment house successes of the city.

Building Managers Meet.

At the annual meeting of the New York Building Managers' Association, held last Tuesday evening at Mouquin's, in Fulton street, the following officers were elected: B. E. Martin, president; F. S. Bancroft, vice-president; P. F. Jerome, secretary, and C. B. Best, treasurer.

The following members of the Executive Committee were elected for three years: R. P. Roberts, A. O. Wallis, W. H. Class, W. T. Ropes, J. C. Knight, M. D. Littlefield, J. C. Wolfe and W. S. Dennison. The continuing members are C. T. Coley, Corwin Black, A. C. Bang, J. C. Rennard, C. T. Atkinson, Harry Hall and W. R. Hooper.

Trick Laws.

(From the Evening Telegram.)

It will some day dawn on the people that they are paying an awful lot of money to legislators to make trick laws and judges of various grades to reverse one another's rulings with the result that the only person punished for anything is the innocent bystander, old ultimate consumer—the taxpayer.

ACOUSTICS OF AUDITORIUMS.

Echoes and Reverberations Caused By Curved Walls and Domes.

The prevalence of echoes and reverberations makes hearing and understanding difficult for auditors and defeats, in some degree, the purpose of an auditorium. The completed portion of the Cathedral of St. John the Divine temporarily presents such a case. Each sound, instead of dying out, persists for some time, so that the preceding words blend with their successors and set up a mixture of sounds which produce a certain amount of confusion. Curved walls and ceilings are largely responsible for echoes because they concentrate the reflected sound. Large halls with domes are almost sure to have acoustical defects.

The auditorium of the University of Illinois presents another case. The building is shaped like a hemisphere. The walls were built perfectly plain, with no breaking up of large, smooth wall surfaces, and no furnishings except the seats and floor matting. If an observer stood on the platform and clapped his hands a veritable chaos of sound resulted. Echoes were heard from every direction and reverberations continued for a number of seconds. Speakers found their utterances thrown back at them and auditors experienced difficulty in understanding what was said. It seemed that the auditorium was doomed to be an acoustical horror.

Behavior of Sound Waves in a Room.

When a speaker addresses an audience, the sounds he utters proceed in ever widening spherical waves until they strike the boundaries of the room. Here the sound is partly reflected, partly transmitted, and the rest absorbed. The amounts of reflection, absorption and transmission depend on the character of the walls. A hard, smooth wall reflects most of the sound so that but little is transmitted or absorbed. In the case of a porous wall or a yielding wall, the absorption and transmission are greater, and the reflection is less. After striking a number of reflecting surfaces, the energy is used up and the sound dies out.

The cure for the trouble is brought about by the introduction of materials such as carpets, tapestries, and the like, which act as absorbers of sound and reduce the time of reverberation.

A few words should be written concerning the popular notion that wires and sounding boards are effective in curing faulty acoustics. Experiments and observations show that wires are of practically no benefit, and sounding boards can be used only in special cases. Wires stretched in a room scarcely affect the sound, since they present too small a surface to disturb the waves. They have much the same effect on sound waves that a fish line in the water has on water waves. Sounding boards or, more properly, reflecting boards, have value in special cases. Some experiments are described in the bulletin, where pronounced effects were obtained. The sounding board should be of special design to fit the conditions under which it is to be used.

An investigation of the acoustical properties of the auditorium was begun in 1908 and has continued for six years. It was decided at the outset not to use "cut and try" methods of cure, but to attack the problem systematically so that general principles could be found, if possible, that would apply not only to the case being investigated but to auditoriums in general. This plan of procedure delayed the solution of the problem since it became necessary to study the theory of sound and carry out laboratory investigations at the same time that the complex conditions in the auditorium were being considered. The manner in which the problem was studied and solved is described in Bulletin No. 73 of the Engineering Experiment Station of the University of Illinois. Prof. F. R. Watson, the author, spent one year of the six abroad studying the theory of acoustics and inspecting various auditoriums.

Methods Employed to Improve the Acoustics.

The provisional cure was brought about gradually by trying different devices suggested by the diagnosis. In one set of experiments sounding boards of various shapes and sizes were used. A flat board about five feet square placed at an incline over the position of the speaker produced little effect. A larger canvas surface, about 12 by 20 feet, was not much better. A parabolic reflector, however, gave a pronounced effect. This reflector was mounted over a pulpit at one end of the stage and served to intercept much of the sound that otherwise would have gone to the dome and produced echoes.

A thick carpet had been placed on the stage, heavy velour curtains 18 by 32 feet in area hung on the wall at the rear of the stage, a large canvas painting 400 square feet in area was installed, and the glass removed from the skylight in the ceiling, and curtains hung in the dome. The time of reverberation was reduced to 4.8 seconds. With an audience present this value was reduced still more, and when the hall was crowded at commencement time the reverberation was not troublesome.

It is proposed to replace the present unsightly curtains with materials which will conform to the architectural features of the auditorium and which will have a pleasing color scheme. At the same time, it will be necessary to hold the features which have improved the acoustics.

PRESIDENT MARKS TO BROKERS.

A Real Estate Smoker at Hahn's—A Legislative Program.

The New York City branch of the Real Estate Association of the State of New York held a smoker at Hahn's restaurant in the Park Row Building on Wednesday evening, at which Borough President Marks was the principal speaker. Mr. Marks stated that in his opinion the wave of governmental regulation and over-inspection had run its course and that the reaction had begun to set in.

He called attention to the plans now under way for consolidating the various inspection departments and bureaus engaged in supervising real estate in each borough and stated that without doubt this plan would be consummated.

In answer to a question, he said he did not anticipate opposition on the part of the Mayor or Comptroller, provided that the plan was endorsed by the real estate and civic bodies throughout the city.

Referring to the subway accident which prevented a great many members from reaching the meeting, he said:

"This accident makes me feel how foolish we are to put human beings underground and freight above the ground. That has the open air, and yet we carry millions of human beings in tubes beneath the surface of the earth. It is a curious anomaly."

Referring to the open markets, Mr. Marks contended that they were a benefit to the real estate interests, in that they increased the prosperity of the people, and real estate is dependent upon this prosperity. He said that if an effort were made to close these markets it would result in a serious riot and the city would be forced to reopen them. He stated that it was proposed to charge a fee of one dollar per week for stands in these markets and that on that basis the markets would yield a new revenue of at least \$50,000 to the city. He congratulated the members of the State association on the progress made in New York City with a growth from less than twenty-five members to over one hundred and fifty in a little over two months and predicted that the association would have at least fifteen hundred members before the close of 1915 in New York City alone.

A. E. Holcomb, treasurer of the National Tax Association, reported on the matter of Taxation and called attention to the State Tax Conference which is

to be held at Albany beginning January 19.

A new code of ethics prepared by the Ethics Committee was submitted for consideration and discussed.

J. M. Brody presented the report of the Building Laws Committee, of which Mortimer J. Fox is chairman, on the subject of the consolidation of the various bureaus and departments engaged in regulating and inspecting real estate. It was ordered that as soon as this report is printed it should be sent to all of the members of the association, especially those outside of New York City, in order to secure their assistance in obtaining the necessary legislation at Albany.

Legislation That Is Needed.

The president reported on behalf of the Legislative Committee that while this committee was not ready to take up any definite legislation at this time it was sending a communication to each member of the State Senate and Assembly explaining the work of the association and saying that there were three main things that would be taken up with the Legislature by the association, namely:

1. The mitigation of undue governmental regulation and interference with real estate and real estate owners.

2. The adoption of a model tax system for the State of New York—one which will be in advance of anything now in existence.

3. The placing of the real estate business upon a professional basis through the enactment, if necessary, of a law for the licensing of real estate brokers and dealers.

Alfred Hall, a real estate agent at Suffern, Rockland County, who came to the meeting with two new members from Rockland County, spoke of the deplorable lack of efficiency in assessing country property, and cited specific instances where such property was assessed for one-third or less of its actual cash value.

Julius Frank, the newly-elected Mayor of Ogdensburgh, New York, and a newly-elected member of the association, said the up-State members were willing and anxious to help wherever and whenever they could.

The next meeting of the association will be held February 11, and Comptroller Prendergast has accepted an invitation to speak on the city's finances as affecting real estate and the importance of a proper relationship between the city and its real estate men.

United Owners' Ball.

The annual entertainment and ball of the United Real Estate Owners' Association on Thursday evening of this week, at Terrace Garden, presented the usual scene of gaiety which the members have become accustomed to expect on this one occasion of the year when the solid property owners of New York throw off their many cares, and with their wives and daughters indulge in one evening's devotion to the latest fashionable dances!

A vaudeville entertainment of much merit preceded the ball; the latter was continued until the early hours—in fact, the hours were not so very early when dancing actually ceased.

Borough Presidents Marks, Mathewson and McCormick, with many high city officials were present, including Hon. Cyrus Miller, Commissioner William H. Abbott and Frederick Liebich.

The decorations were a duplicate of those used at the recent Star-Spangled Banner celebration in Baltimore and have seldom been equalled in this city. Much credit is due to Messrs. William H. Mehlich and Charles W. Eidt for the successful arrangements and entertainment. The grand march was led by the president of the association, Mr. Stewart Browne and Mrs. Eisenhauer. Mr. Winifred Watson, the floor manager, gave a wonderful display of the latest dances. The disposal of the tickets and the financial management was ably attended to by Messrs. L. Victor Weil, Henry Bloch and Henry F. A. Wolf.

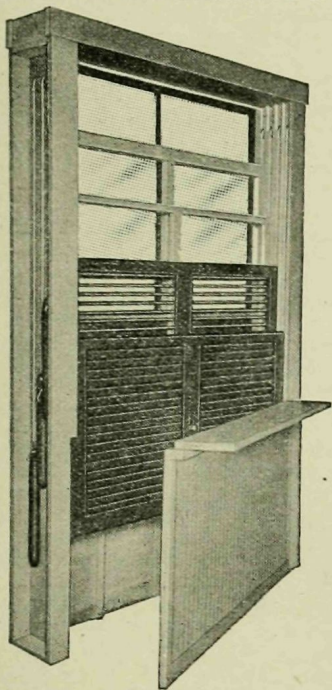
USEFUL APPLIANCES

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.

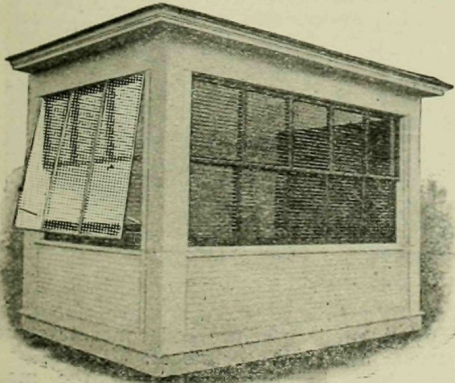
Window Adds One More Room.

TO all intents and purposes another room can be added to a building already erected by the application of a single specially made window that is being introduced by the Wendelken Manufacturing Company, of Marietta, O. In other words, the installation of a glazed sash, blinds and screens in one casement so arranged as to drop into a packet behind the wainscoting when not in use, converts exposed porches into living rooms, dining rooms, or sleeping rooms, suitable for all seasons of the year.

The window as seen from the interior is shown in the first illustration and its



appearance from the outside of the house is shown in the other. It consists of a substantially constructed framework having sliding spaces, pulleys and weights for four movable sash, two of which are glazed and two of which are all-metal shutters. This frame-work rests upon a rigid wall, the outer section of which fits flush with the face of the building or the porch rail, in any other material to conform with the architectural trim of the building. The inner face sets flush with inside walls of the room when the system is used as a permanent feature of the house construction. When used in connection with a porch or for detached out-of-doors sleeping rooms, this inner surface forms a complete wainscot with a base-



board at the bottom and with a window sill at the top. The sill is fastened to the frame-work by means of hinges so that it can be lifted like the lid of a box to permit the sash to be raised from or lowered into the hollow chamber between the inner and outer walls and closing securely at all other times. What is known as the tuck-away casement is made with only two slides in-

stead of four, to be used where only the adjustable steel blinds are desired without the glazed sash, or, vice versa, where the glazed sash are to be used without the adjustable blinds.

Every screen is made in a unit frame covering the entire opening and is attached to the upper part of the casement by hinges so that it can be swung outward at any angle desired, giving unobstructed access to the windows for purposes of window washing, etc. The screen does not in any way interfere with the operation of the sash.

Unlike the ordinary sliding window the sash are so nicely balanced that they can be lifted or lowered to any desired position with practically no effort on the part of the operator.

Being in themselves complete wall sections that require only to be placed in position and fastened together by any person familiar with the use of tools, they can easily be erected forming the entire outer walls of summer cottages, sleeping porches, sun-rooms, summer houses, garden tea-rooms and detached out-of-doors sleeping porches. When used for the latter purpose they are set on properly built level floors and roofed in any manner that appeals to the taste of the owner.

Coal Clinkering.

ONE of the most troublesome features in the combustion of coal is due to the production of clinker, says the American Gas Light Journal. This influences the rate of combustion and the cost of maintenance, especially with automatic stokers. A coal may clinker so readily under certain conditions that it becomes unfit for use, irrespective of its fuel value. It is, therefore, of the greatest importance to know whether a coal will clinker under the conditions for which it is required.

It would appear therefore that there is no relation between the percentage of the various constituents of the ash and the fusing temperature. Hence a chemical analysis is of no value for arriving at a judgment as to the clinkering quality.

It has been common practice to place 1.5 per cent. of sulphur as a limit, and to penalize the seller as much as 4 cents per ton for every 0.25 per cent. of sulphur above 1.50 per cent. The injustice of this practice is evident, as it often happens that coals with a high sulphur content are extremely high in heat value, and do not clinker readily. Since the sulphur has no appreciable effect upon the metallic parts of the furnace, it need not be considered in the selection of a coal for steaming purposes. To arrive at the value of a coal for this purpose it is therefore just as essential to make the fusion test of the ash as it is to make the calorimetric determination. If these two determinations are made, an explanation is readily found as to why two coals of apparently like proximate analyses give entirely different evaporation when fired under like conditions.

Ceiling Ventilation.

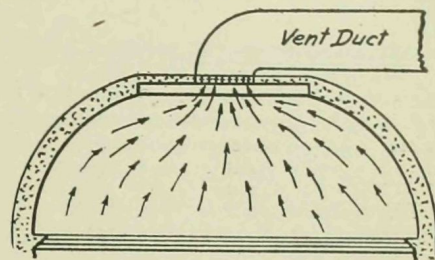
HINTS for investors and builders interested in the construction of public assembly halls and theatres are contained in an article, by Harold L. Alt, in the American Carpenter and Builder. Incidentally it gives some practical ideas on how any room may be ventilated without draught.

The three accompanying illustrations show how this is accomplished in the modern buildings. The first shown is the old fashioned dome ceiling ventilator, which is giving place to the method shown in the second illustration, where the space in back of the moulding or cornice is profitably employed to bring fresh air into the room and to allow foul air to escape. The false beam ceiling type of ventilation shown in the third illustration is considered, by Mr. Alt, to be the most efficient of the three, because the air can be supplied not only around the sides but behind a cornice or plate rail.

The first type of ventilator is especially suitable for exhaust ventilation, as indicated in the drawing, says Mr. Alt, but for supplying fresh air, this

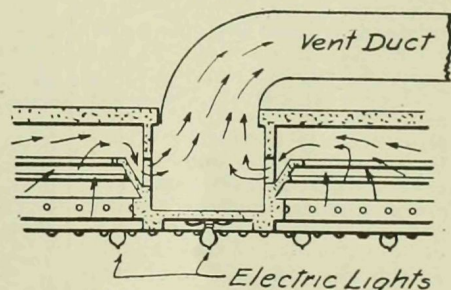
single ceiling inlet is not nearly as good as a larger number of smaller inlets located in various portions of the dome or some of the slot inlets shown in the other drawings. This is because the best results in ventilation are attained when a considerable number of adequate side openings are used rather than a single inlet, so as to get the air equally distributed.

Where air is supplied from the ceiling, more satisfactory results are at-



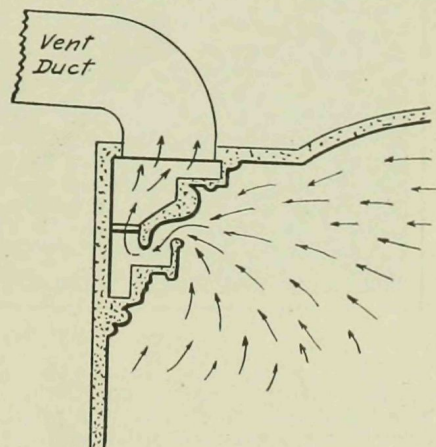
tained with a "ventilating cornice," as shown. This cornice is usually run around the four sides of the hall or auditorium, although oftentimes it is omitted across the wall above the stage. The air is fed into this cornice by a duct somewhat, as indicated. The air velocity is usually figured at 250 feet a minute through such an opening.

In a hall, say 50x60 feet, and seating about 250 people, there would be required (at 30 cubic feet a minute an occupant) about 7,500 cubic feet. This, at 250 feet a minute velocity, would require an entrance area of 7,500/250, which equals 30 square feet. If the cor-



niche ran around the four sides of the hall it would be 50 plus 60 times 2, or 220 lineal feet long. The total area divided by the length gives the height, so 30/220 equals .13 feet height, or 1 5/8 inches. Ordinarily the cornice probably would be run on three sides only, or would be obstructed for part of its length so as to give a total lineal footage of only about one-half of what we have assumed. In this case the height of the opening approximately would be doubled, or about 3 inches; this is almost the customary height that these openings are made.

Still better distribution is obtainable where the ceiling is partitioned off by false beams such as is indicated in the above. In this case the air can be supplied not only around the sides with



a cornice and in the center along the beams, but the cornice may be omitted entirely and good distribution obtained from the ceiling beams alone. Of course the type of ceiling opening is largely dependent on the ceiling construction, it being manifestly impossible to use beam openings in a domed ceiling such as above, while the single outlet shown would hardly be decided upon where a flat beamed ceiling is used.

CURRENT BUILDING OPERATIONS

Group of Reinforced Concrete Factories and Warehouses in Brooklyn, During Decade, Has Changed Character of Neighborhood

SINCE 1904 a group of modern factory and warehouse buildings has been erected along Brooklyn's waterfront in the territory adjacent to the Brooklyn and Manhattan bridges. This section is a constricted one, and up to that year was a district of obsolete warehouses, squalid tenements and buildings of a decidedly questionable character. Considered as a group viewed from the Brooklyn Bridge, the buildings give a true impression of their extreme solidity and safety. They are fireproof and include all the modern appliances for the protection of life and property from the fire hazard. Large windows fully assure an adequate supply of the natural light and represent the maximum of efficiency from a sanitary viewpoint. Activity in this section was started in 1904 when the Robert Gair Company, paper manufacturers, retained William Higginson, an architect and engineer, to design and superintend the erection of a nine-story and basement factory building. This structure was erected in Washington and Water streets, and covers a plot 100x231 feet. The work was accomplished under general contract by the Turner Construction Company, 11 Broadway, and was completed in 1905.

Success following the erection of the first reinforced concrete building in this section, the Robert Gair Company has since that time erected six additional structures of various sizes and for different uses, all designed,

erected in Washington, Front and Water streets. The most recent addition to the Gair group is the sixteen-story building, 200x125 feet, on the block front in Water street from Main to Plymouth street.

A. Zerega's Sons, Consolidated, macaroni manufacturers, recently completed a seven-story building, 55x95 feet, in Dock and Front streets. Arbuckle Brothers, sugar and coffee merchants,

Boorum & Pease, manufacturers of blank books, during 1914 erected for their own occupancy a building seven stories in height, 100x100 feet, corner of Hudson avenue and Front street. The building was designed by W. S. Timmis, architect. Hoole Machine Works building in Washington street, four stories and basement, 40x80 feet, was built in 1904 from plans by J. Sarsfield Kennedy. D. R. Squibb & Sons, drug manufacturers,

are occupying a new building at Vine, McKinney and Doughty streets. This structure is six stories and basement in height, 54x100 feet, and planned by G. B. Provost, architect. The Eagle Storage & Warehouse Company constructed a warehouse, six stories, 50x90 feet, from plans by Frank Freeman, architect. These four buildings were erected by the Turner Construction Company.

The W. H. Sweeney Manufacturing Company is occupying a new factory for the manufacture of metal cooking utensils in Water and Plymouth streets, near Dock street, ten stories in height, 100x100 feet. Cavanaugh Brothers are the owners of a nine-story loft building in Sands street, adjacent to the Manhattan Bridge approach, which is nine stories in height, approximately 100x70 feet, designed by William L. Stoddard. Thomson Meter Company has built a four-story factory, approximately 100x100 feet, in Hudson street, near Sands street, from plans by Louis E. Jallade, used for the manufacture of water meters. Hanan & Sons, shoe manufacturers, and Kirkman &



ZEREGA'S SONS FACTORY.



GROUP OF RECENTLY COMPLETED CONCRETE FACTORIES IN BROOKLYN.

however, by Mr. Higginson and built by the Turner Construction Company. The building completed in 1905 proving efficient, steps were taken that same year to erect an addition of the same height and size, thus filling out the block between Washington, Water and Front streets, Brooklyn, and the Manhattan Bridge. A two-story stable, 88x50 feet, at Water and Main streets was the next project to be started, and this was followed by a twelve-story and basement warehouse, 171x110 feet, in Washington, Front and Flint streets, completed in 1911. The activities of the Gair Company continued and during 1913 a ten-story factory building, 200x125 feet, was

in 1911 erected an eleven-story warehouse on Jay, Plymouth and Main streets which was designed by William Higginson, architect, and also erected by the Turner Construction Company. This building is notable chiefly for having nine railroad tracks in the first story, floor construction for the safe carrying of exceedingly heavy floor loads, and the most extensive protection against the fire hazard.

S. Sternau & Company, in 1912, erected a ten-story and basement factory building in John street near Gold street. This building is used partly for the manufacture of alcohol burning utensils and partly as a loft and storage building.

Son, soap manufacturers, are also occupying modern reinforced concrete structures at 215 Water street.

These buildings represent the most modern practice in engineering and construction and are sure to be followed by others of a similar type, as the section affords good transit facilities for employees as well as convenience for shipping.

The completion of these buildings and their occupancy by manufacturing concerns of the highest order has entirely changed the character of the district from a warehouse to a manufacturing center and has increased property values to a marked degree.

BUILDING NOTICE.

(Bulletin No. 23, 1914.)

On Jan. 1, 1915, the form in use in this Bureau, known as Form No. 73, slip application, was discontinued.

On that date a new form, known as Form No. 213, 1915 building notice, was put into use. This notice is in the nature of an informal letter addressed to the Superintendent of Buildings, and should be typewritten (one copy only) and sent to the Bureau before beginning any of the work specified.

This building notice is to be used only for minor alterations or repairs not affecting in any way the main structural features or safety of an existing building or the exits or means of egress from the building; and for the erection of small sheds and outhouses, moving picture booths, fences not used for advertising purposes, temporary reviewing stands and similar new structures which can not properly be filed on a New Building Application form.

These structures or minor alterations must be clearly described in writing without plans. Any new structure or alteration requiring a plan must be filed on a New Building or Alteration Application blank, as the case may be. If this building notice is used in connection with any building not above enumerated, a violation will be filed and prosecuted through the Law Department.

The new Form No. 213 "Building Notice" is not out of press as yet, so the present Slip Application, Form No. 73 may be used temporarily for this purpose.

ALFRED LUDWIG,
Superintendent of Buildings,
Borough of Manhattan.

Building Trade Wages, 1915.

The United Board of Business Agents of the Building Trades of Manhattan and Vicinity, with headquarters at 154 East 54th street, has issued its schedule of prevailing rates of wages for the coming year. The schedule is based on eight hours' work per day, from 8 a. m. to 5 p. m., except on Saturday, when work in the building trades ceases at noon. All recognized legal holidays and Sundays are to be figured as "double time." Compensation for a practical foreman ranges from fifty cents to one dollar a day more than the schedule rate. The trades enumerated are those which are affiliated with the United Board. Roswell D. Tompkins is the secretary of the board.

Asbestos workers, boiler felters, pipe coverers, insulators.....	\$4.75
Asbestos workers' helpers.....	3.00
Bluestone cutters, flaggers, bridge and curb setters.....	4.50
Bluestone cutters' helpers.....	3.00
Boiler makers and iron ship builders.....	5.00
Boiler makers' helpers.....	3.50
Carpenters and framers.....	5.00
Cabinet makers.....	5.00
Cement and concrete masons.....	5.00
Cement, concrete and asphalt laborers.....	3.00
Decorators and gilders.....	4.50
Decorative art glass workers.....	5.00
Elevator constructors.....	5.28
Elevator constructors' helpers.....	3.40
Electrical workers.....	4.80
Electricians' helpers.....	2.20
Electrical fixture workers.....	4.80
Engineers, stationary.....	4.50
Engineers, portable hoisting, etc., \$30.25 weekly.....	by the day 6.00
Engineers on boilers, pumps or pile-driving machines.....	\$30 weekly
Engineers on all excavating.....	\$30 weekly
Framers.....	5.00
House shorers, movers and sheath pilers.....	3.75
House shorers' helpers.....	2.65
House-smiths and bridgemen.....	5.00
Ironworkers.....	5.00
Ironworkers' helpers.....	3.50
Ironworkers' apprentices.....	3.00
Metallic lathers.....	5.30
Marble cutters and setters.....	5.50
Marble carvers.....	6.00
Marble polishers.....	4.40
Marble sawyers.....	4.65
Marble bed rubbers.....	4.95
Marble cutters' helpers, \$3.25; rigging and crane operators.....	3.75
Mosaic workers.....	4.50
Mosaic workers' helpers.....	3.00
Machinists of all description.....	5.00
Paper hangers.....	Price list
Plasterers' helpers.....	3.25

Painters.....	4.00
Painter-decorator, painter-striper, painter-gilder.....	4.50
Painter-letterer, painter-grainer.....	4.50
Riggers.....	4.00
Roofers, tar, felt, composition, damp and waterproofers.....	4.25
Rockmen and excavators.....	2.50
Rock drillers and tool-sharpeners, open work, \$3.68; tunnel.....	3.75
Sheet metal-workers, coppersmiths, tin-smiths, metal-roofers.....	5.00
Slate and tile roofers.....	5.00
Steam, hot-water and general pipe-fitters.....	5.50
Steam fitters' helpers.....	3.00
Tile-layers.....	5.50
Tile-layers' helpers.....	3.25
Tunnel and subway constructors.....	3.75
Upholsterers of all description.....	4.50
Varnishers.....	4.00
Wood lathers on new work, \$3.50 per M. Overhauling jobs.....	5.00

The Elevator Ordinance Held Up.

The Board of Aldermen has laid the Building Committee's elevator ordinance over for a month. A pamphlet entitled "Elevators and Their Safety," by W. E. D. Stokes, was circulated among the members of the board. Mr. Stokes is interested in an elevator construction company as well as in hotels and real estate. The pamphlet is directed particularly against section 10 of the ordinance, which requires the installation of some safety device that will prevent a car from being moved while the door to the elevator shaft is open.

A similar requirement appeared last year in a bill before the Legislature which failed of enactment. Much of the opposition among property owners to this requirement has been withdrawn, since there has been a better understanding as to the cost, which will not be as great as first supposed. In fact, some authorities say that it is possible to install an electrical safety device for a very small sum per opening. Whether such a device would satisfy the Building Department is another question. Ex-Superintendent Miller has estimated the cost at \$20 an opening, and some manufacturers say \$12.

A considerable opposition remains, however, based on the score of the expense involved. Among the opponents are the hotel men's association and the

United Real Estate Owners' Association. The Allied Real Estate interests favor the ordinance.

The ordinance establishing Suburban Fire Limits was passed by the Board of Aldermen this week, and is now before the Mayor.

The proposed city ordinance regulating the heights, sizes and arrangement of buildings was approved this week by the Chamber of Commerce, following the adoption of a report submitted by Howard C. Smith, chairman of the special committee.

Tribute to Supt. McDermott.

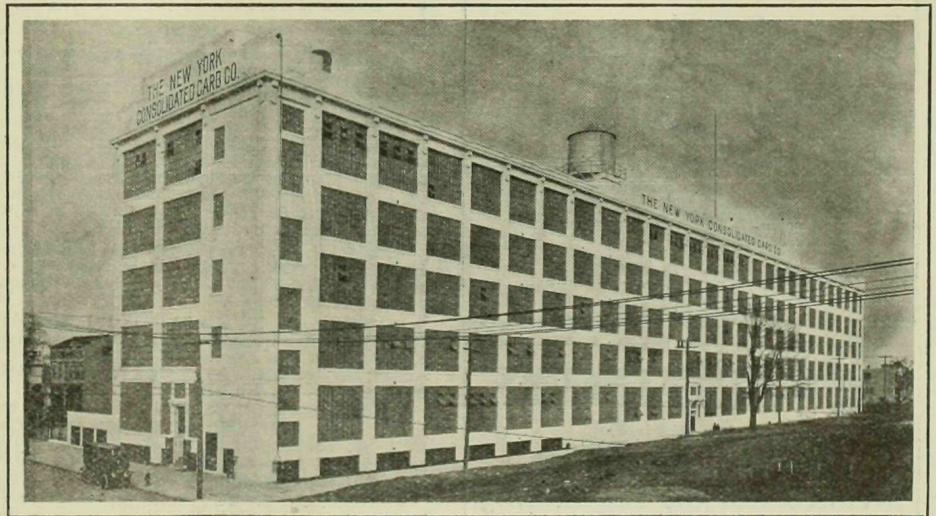
At the close of business New Year's eve, Superintendent of Buildings William J. McDermott was surprised to see the employees filing into his office. His surprise was still greater when James Nolan, Chief Clerk of the Bureau, handed him a fountain pen, richly embossed in gold, bearing the following inscription: "Presented to William J. McDermott, Superintendent of Buildings, Borough of Richmond, January 1, 1915, by the employees of the Bureau."

In replying, Mr. McDermott said: "I am very much pleased with the spirit of true co-operation shown me and also with the courtesy and consideration shown to the public who have dealings with this department."

In connection with the Bureau of Buildings, Borough of Richmond, it is interesting to note that notwithstanding the stringency in the money market and the falling off of building operations in the other boroughs, Richmond shows a healthy increase in the number of new buildings erected during the fiscal year ending December 1, 1914, over the corresponding period of last year. Superintendent McDermott considers the outlook for 1915 very bright.

—In New York City there are 545,096 separately assessed parcels of real estate. Manhattan has 95,053; the Bronx, 66,598; Brooklyn, 214,211; Queens, 134,987, and Richmond, 34,247.

BUILDING FOR NEW YORK CARD COMPANY



Ballinger & Perrot, Architects.

THE New York Consolidated Card Company is one of the large manufacturing concerns which in recent years has located in Long Island City. Its new building is located at Fourth and Webster avenues, and is representative of a typical reinforced concrete factory of today. This building is five stories and basement in height and covers, in plan, an area 456x70 feet, with various extensions for power house, garage and outside stairwell, and is one of the largest reinforced concrete plants ever erected during cold weather. In order to successfully erect this building in cold weather, extra equipment was necessary, including tarpaulin to enclose the sides and top of the building, and salamanders (open stoves) burning coke to generate the required heat so that a temperature of about 75 degrees was maintained in

the vicinity of the new work. In addition to these precautions, the sand and gravel were heated on griddles of steam coils, thereby preventing any chance of frozen material, and a steam jet was connected to the water barrel, to prevent ice particles, and to be absolutely sure that forms and steel reinforcement were in the proper condition to receive the concrete, they were sprayed with steam prior to starting work. The building is intended for rather light manufacturing and is designed for 150 pounds live-loads on floors in addition to the dead weight. This plant will be used for the manufacture of playing cards and when in full operation will employ 500 or 600 hands. This building was erected by the Turner Construction Company, 11 Broadway, New York City, under the direction of Ballinger & Perrot, architects and engineers, of Philadelphia, Pa.

Geo. A. Fuller Company

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Fifty Residences at Woodhaven.
The Innovation Homes Company, J. C. McIntyre, 1127 Avenue G, Brooklyn, president, is having plans prepared and will start work at once on fifty brick residences at Woodhaven, Long Island.

To Enlarge 25th Street Loft.

The Graphic Arts Realty Company, Joseph Gautz, president, Frederick A. Ringler, 207 West 25th street, treasurer, contemplates the erection of an addition of either three or twelve stories in height to the loft building, 203-205 West 25th street. Definite details have not been decided.

Fireproof Garage in East 56th Street.

Frederick H. Gleason, 311 West 95th street, contemplates the erection of a fireproof concrete garage, probably five stories in height, in East 56th street, between Lexington and Third avenues, to cost in the neighborhood of \$100,000. Further details are not available at this time.

Latest Broadway Business Building.

Walter F. Hopper, 110 West 40th street, is having plans prepared by Samuel Katz, 505 Fifth avenue, for a sixteen-story store and loft building, 40x240 feet in size, to be erected on the west side of Broadway, 60 feet north of 31st street, through to Sixth avenue. Isaac A. Hopper Company, Inc., 110 West 40th street, will have the general contract.

Brokaw's Store Plans Unsettled.

Structural details for the new store building which Brokaw Brothers, of Astor Place and Fourth avenue, are to erect on the site of the former Cafe de l'Opera, 1457 to 1461 Broadway, running through to 589-595 Seventh avenue, have not yet been determined. No commissions have yet been made, and in all probability nothing will be officially settled for several days yet. Further particulars are given in another column of this issue.

NO ARCHITECTS SELECTED.

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

MANHATTAN.—The Graphic Arts Realty Co., Jos. Gautz, president, 207 West 25th st., contemplates the erection of a 3 or 12-sty addition to the loft building at 203-205 West 25th st. No architect or engineer has been selected.

ALBANY, N. Y.—St. Vincent De Paul's R. C. Church, Rev. Father William R. Charles, pastor, 900 Madison av., contemplates the erection of a parochial school and hall on Western av., to cost about \$50,000. An architect will probably be selected by competition.

BLISS, N. Y.—The Board of Education of Bliss, M. Stafford, president, is receiving competitive sketches for a 2-sty brick high school to cost about \$20,000.

MONTCLAIR, N. J.—The Board of Education of Montclair, Arthur S. Harris, president, contemplates the erection of an addition to the school on Cedar av, for which no appropriation has been made. No architect selected.

ST. JOHNSVILLE, N. Y.—The Board of Education of St. Johnsville, W. M. Waldrath, clerk, Main st., contemplates the erection of a 2-sty brick school in Main st., to cost about \$35,000. No architect selected.

BEACON, N. Y.—The Board of Education of Beacon is considering the erection of a 2-sty high school on Fishkill av. Wilson Potter, 1 Union sq., Manhattan; Wm. Whitney Rasmussen, 1133 Broadway, Manhattan, and John T. Simpson, 31 Clinton st., Newark, N. J., are competing architects. Cost, about \$60,000.

BUFFALO, N. Y.—Volney P. Kinney, care of Kinney Laundry, 1376 Main st., contemplates the erection of a 4-sty restaurant and lunch room at 357 Main st. John R. Thompson Restaurant Co., lessee. No architect selected.

FRANKLINVILLE, N. Y.—A committee of the Franklinville Masons has been appointed to consider the building of a Masonic Temple here. No architect retained.

EAST SYRACUSE, N. Y.—Edward Hill, care of R. C. Dibble, East Syracuse, contemplates the erection of a 1-sty concrete and steel moving picture theatre here to cost about \$17,500. No architect selected.

YONKERS, N. Y.—Rollins Bros., A. T. Dandy, 545 South Broadway, contemplate the erection of a 7-sty store and apartment at the southeast corner of South Broadway and Valentine Lane. No architect selected.

PLANS FIGURING.

APARTMENTS, FLATS AND TENEMENTS.
MANHATTAN.—Bids will be taken on subs about Jan. 12 by the Williams Building Corp. Samuel Williams, 132 Nassau st., owner, for

the 6-sty apartment house, 50x90 ft., in the south side of 113th st., 100 ft. west of 7th av., from plans by Gronenberg & Leuchtag, 303 5th av. Cost, about \$65,000.

BRONX.—Rubin & Marcus, Inc., 1480 Washington av., owners, are taking estimates on foundations, brick work, carpenter, trim, window frames and sash, painting, iron work, electric work and heating for the 5-sty apartment on the west side of Prospect av., between 178th and 179th st., from plans by Goldner & Goldberg, 391 East 149th st.

BROOKLYN.—The Grover Realty Co., 113 South 2d st., owner, is taking bids for a 6-sty apartment, 48x100 ft., in the south side of South 2d st., 150 ft. east of Berry st., from plans by Shampian & Shampian, 772 Broadway. Cost, about \$50,000.

LONG ISLAND CITY.—Annigoni Bros., Hamilton st and Pierce av., owners, are taking bids on all subs for the 4-sty tenement, northeast corner of Pierce av and Hamilton st., from plans by Thos. J. Reidy, 76 Hoyt av. Cost, about \$20,000.

CHURCHES.

MANHATTAN.—Plans are being figured for the 1-sty synagogue, 5393 ft., at 22-28 West 114th st., for the Congregation Kel Israel Anshe Poland, 20-22 Forsyth st. Sommerfeld & Stecker, 31 Union Square, architects; cost, about \$75,000.

MANHATTAN.—Morris Schwartz, 194 Bowery, architect, is taking bids for alterations to the tenement, 51 East 104th st., for synagogue and meeting room purposes, for the Agudath Achim M'Polak Congregation. Cost, about \$12,000.

DWELLINGS.

MANUSING ISLAND, RYE, N. Y.—Patterson & Dula, 15 East 40th st., Manhattan, architects, are taking bids on general contract for a 2½-sty frame residence and garage for W. H. Browning, Esq., care of architects.

YORKTOWN HEIGHTS, N. Y.—Bids will close January 12, at 12 M., for seven 2-sty stone cottages, 40x40 ft., at the New York Training School for Boys, from plans by Lewis F. Pilcher, Capitol, associated with William Adams Delano, 4 East 39th st., Manhattan.

FACTORIES AND WAREHOUSES.

NEWARK, N. J.—Bids will close January 20 for the power plant at Point-No-Point, on Passaic River, in Meadow section, for the Public Service Corporation of New Jersey, Thos. F. McCarter, president. Nathaniel A. Carle, care of owner, chief engineer. Linde & Griffith Co., foot of 4th av., Newark, contractor for concrete foundations. Cost, \$1,000,000.

NEWARK, N. J.—Jordan Greene, Essex Building, architect, is taking revised bids for a 1-sty factory, 75x106 ft., in the east side of South 11th st., for the American Piston Ring Co. Runyon & Carey, 845 Broad st., steam and electrical engineers. Cost, about \$10,000.

HOSPITALS AND ASYLUMS.

BINGHAMTON, N. Y.—Calendo & Cordi, 6005 14th av., Brooklyn, are figuring the general contract for the Binghamton State Hospital, from plans by the Department of Architecture. Sub bids are desired prior to January 19.

SCHOOLS AND COLLEGES.

NEWARK, N. J.—Bids will close January 12 at 4.15 p. m. for the 2-sty brick McKinley School at 8th av and Factory st for the Newark Board of Education. E. F. Guilbert, City Hall, Newark, architect. George W. Knight, City Hall, engineer. Cost, about \$125,000.

STORES, OFFICES AND LOFTS.

WHITE PLAINS, N. Y.—Frank Horton Brown, Main st., architect, is taking bids on general contract for eight 2-sty frame stores and offices at Orawampum st and Martine av., for the Eastern Mill & Material Co., Robert E. Farley, president, 5 Court st. Cost, about \$15,000.

BROOKLYN.—William E. Lehman, 738 Broad st., Newark, architect, is taking bids on general contract for 1-sty brick automobile showroom at 1285-1293 Bedford av., for A. S. Leland, 50 Broad st., Manhattan. Cost, about \$12,000.

MANHATTAN.—Plans are being figured for the 6-sty store, office and loft building at 77 Madison av., for the Estate of Eliza M. Bailey, Hermann H. Camman, 84 William st., trustee. John B. Snook Sons, 261 Broadway, architects. Cost, about \$40,000.

MANHATTAN.—Mortimer C. Rosenbaum & Bro., 28 East 85th st., are figuring the general contract and desire bids on subs for the 2-sty and basement store at 617-25 West 181st st., from plans by Buchman & Fox, 30 East 42d st., architects. Chas. C. Marshall, 34 Pine st., owner.

MISCELLANEOUS.

NORTH CASTLE, N. Y.—The Board of Water Supply, Chas. Strauss, is taking bids to close January 19, at 11 A. M., for furnishing about 8,000 sq. ft. of face cut stone for Kensico Dam.

CONTEMPLATED CONSTRUCTION.

Manhattan.

APARTMENTS, FLATS AND TENEMENTS.

SHERMAN AV.—Neville & Bagge, 105 West 40th st., are preparing plans for a 5-sty apartment house, 50x87 ft., on the east side of Sherman av., 100 ft. south of Dykman st., for James Livingston, 261 West 36th st., owner. Cost, about \$45,000.

HAVEN AV.—Geo. & Edw. Blum, 505 5th av., are preparing plans for a 6-sty apartment 125x125 ft., at the northeast corner of Haven av and 180th st., for the Strathcona Construction Co., 3785 Broadway, owner and builder. Plans will probably be completed about February 1. Cost, about \$120,000.

62D ST.—Samuel R. T. Very, 70 East 45th st., has completed plans for alterations to the 7-sty apartment, 22 East 62d st., for Mrs. Edward deForest Simmons, 128 East 60th st. Cost, about \$40,000.

CHURCHES.

AMSTERDAM AV.—Cram & Ferguson, 33 West 42d st, are preparing plans for the Cathedral wing nave at Amsterdam av and 112th st, for the Cathedral of St. John the Divine. Cost, about \$1,000,000. Contract for foundation will probably be awarded by spring.

DWELLINGS.

5TH AV.—C. P. H. Gilbert, 1123 Broadway, has completed revised plans for interior alterations to the 5-sty residence, 881 5th av, for Adolph Lewisohn, 9 West 57th st. Bids will be taken on general contract about January 15.

FACTORIES AND WAREHOUSES.

107TH ST.—Wortmann & Braun, 114 East 28th st, are preparing plans for a 9-sty warehouse and garage in the south side of 107th st, 225 ft. west of Columbus av, for the Chelsea Storage Warehouses, Louis Schram, 426 West 26th st, president. Chas. Berg, 114 East 28th st, general contractor.

91ST ST.—John P. Boyland, Fordham rd and Westchester av, has completed plans for the 6-sty factory and loft building in East 91st st, 150 ft. east of 1st av, for William F. Cunningham, 438 East 91st st. Cost, about \$85,000.

HALLS AND CLUBS.

48TH ST.—Jas. S. Maher, 431 West 14th st, is ready for bids for alterations to the 4-sty clubhouse 106-110 West 48th st for the Friars Club, to cost about \$10,000.

HOSPITALS AND ASYLUMS.

ST. NICHOLAS AV.—Geo. H. Hardway, 345 5th av, is preparing plans for a 3-sty addition to the sanitarium, St. Nicholas av and 150th st, for the Audubon Sanitarium, 8 St. Nicholas pl. Cost, about \$10,000.

STORES, OFFICES AND LOFTS.

BROADWAY.—Samuel W. Katz, 505 5th av, is preparing plans for a 16-sty store and loft building on the west side of Broadway, 60 ft. north of 31st st, through to 6th av, for Walter F. Hopper, 110 West 40th st. Isaac A. Hopper, Inc., 110 West 40th st, general contractor.

Bronx.

APARTMENTS, FLATS AND TENEMENTS.

174TH ST.—Frank J. Schefeik, 176th st and Park av, is preparing sketches for a 5-sty apartment at 174th st and Vyse av for the J. W. Cornish Construction Co., 805 East Tremont av, owner and builder. Cost, about \$50,000.

176TH ST.—The Tremont Architectural Co., Webster and Tremont avs, is preparing plans for the 5-sty apartment house, 50x87 ft., in the south side of 176th st, 62 ft. west of Marmion av, for the Benenson Realty Co., 401 East 152d st. Cost, about \$50,000.

CAULDWELL AV.—William Koppe, 830 Westchester av, is preparing plans for four 5-sty apartments at the southwest corner of Cauldwell av and 160th st for The Ebling Co., Louis Ebling, president, 939 Intervale av. Cost, about \$150,000. Bids will be taken about Jan. 18 by owner.

PROSPECT AV.—Goldner & Goldberg, 391 East 149th st, are preparing plans for a 5-sty apartment on the west side of Prospect av, 25 ft. south of Oakland pl, for Rubin & Marcus, 1480 Washington av, owners and builders. Cost, about \$45,000.

KELLY ST.—Lorenz F. J. Weiher, 271 West 125th st, is preparing revised plans for two 5-sty tenements in the west side of Kelly st, 125 ft. north of 163d st, for the Rae Realty Co., Inc., 928 Broadway. Tofano Bros., 863 Jackson av, mason. Cost, about \$100,000.

CHURCHES.

166TH ST.—M. J. Harrison, 230 Grand st, is preparing sketches for a 3-sty synagogue, 33x100 ft., at the southwest corner of 166th st and Morris av for the Congregation Juda Haleri, 1042 Morris av, S. D. Reich, president, Valentine av and 197th st. Cost, about \$30,000.

HOSPITALS AND ASYLUMS.

CHARLOTTE ST.—Lewis A. Abramson, 220 5th av, architect, will take bids on general contract about February 10 for the 4-sty hospital southeast corner of Charlotte st and Crotona Parkway, 50x127 ft., for the Bronx Hospital Association, Dr. Alexander Goldberg, president, 1385 Fulton av. Cost, about \$300,000.

STORES, OFFICES AND LOFTS.

3D AV.—The Kreymborg Architectural Co., 163d st and Southern Blvd, is preparing plan for a 1-sty taxpayer, 75x100 ft., on the west side of 3d av, 25 ft. south of 173d st, for Williamson & Bryan, 499 Willis av, owners and builders. Cost, about \$15,000.

Brooklyn.

APARTMENTS, FLATS AND TENEMENTS.

RALPH AV.—C. Infanger & Son, 2634 Atlantic av, are preparing plans for a 4-sty apartment, 85x29 ft., at Ralph av and Eastern pkwy, for I. Halperin, 408 Lincoln pl, owner and builder. Cost, about \$30,000.

ST. MARKS AV.—Cohn Bros., 361 Stone av, are preparing plans for two 4-sty tenements on the south side of St. Marks av, 100 ft. east of Howard av, for Herman Cohn, 429 Howard av, owner and builder. Cost, about \$50,000.

68TH ST.—Shampan & Shampan, 772 Broadway, are preparing plans for two 4-sty apartments, 100x150 ft., in the north side of 68th st, 142 ft. east of 4th av, for the Boyd Realty Co., 432 Senator st, owner and builder. Cost, about \$80,000.

HOPKINSON AV.—E. M. Adelson, 1776 Pitkin av, is preparing plans for a 4-sty tenement, 50x90 ft., at the northwest corner of Hopkinson and Blake avs for the Burland Co., Levi Merowitz, 1351 Eastern Parkway, owner and builder. Cost, about \$35,000.

57TH ST.—Thos. Bennett, 52d st and 3d av, Brooklyn, is preparing plans for a 3-sty brick tenement, 40x81 ft., in the north side of 57th st, 240 ft. east of 15th av, for R. P. Murphy, 825 54th st, owner and builder.

HOPKINSON AV.—E. M. Adelson, 1776 Pitkin av, is preparing plans for a 4-sty tenement, 50x89 ft., on the west side of Hopkinson av, 50 ft. north of Blake av, for The Burland Co., L. Merowitz, president, 1351 Eastern Parkway. Cost, about \$30,000.

VERMONT ST.—S. Millman & Son, 1780 Pitkin av, are preparing plans for four 3-sty tenements, 25x68 ft., in the west side of Vermont st, 200 ft. north of Livonia av, for the Hodrian Realty Co., 674 Hendrix st. Cost, \$30,000.

STONE AV.—E. M. Adelson, 1776 Pitkin av, is preparing plans for a 4-sty tenement, 33x90 ft., at the northeast corner of Stone and Riverdale avs for S. Koepfel, Inc., 330 Utica av. Cost, about \$25,000.

CHURCHES.

CLINTON AV.—Dodge & Morrison, 135 Front st, Manhattan, are completing plans for rebuilding the 1-sty church and chapel on the west side of Clinton av, between Fulton st and Atlantic av, for St. Luke's P. E. Church, Rev. H. C. Swentzel, pastor, 528 Clinton av.

DWELLINGS.

18TH AV.—M. A. Cantor, 373 Fulton st, is preparing plans for three 1-sty brick residences and stores at the southwest corner of 18th av and 26th st for the Lancaster Realty Co., 44 Court st, owner and builder. Cost, about \$11,500.

66TH ST.—M. A. Cantor, 373 Fulton st, is preparing plans for three 1-sty brick residences and stores, 53x100 ft., at the northwest corner of 66th st and 18th av for the Brooklyn Union Building Co., 44 Court st, owner and builder. Cost, about \$9,000.

NEW UTRECHT AV.—B. F. Hudson, 319 9th st, is preparing plans for seven 3-sty residences at the southeast corner of New Utrecht av and 45th st for the D. W. P. Co., Inc., Paul W. Connelly, president, 5107 New Utrecht av. Cost, about \$35,000.

AV. U.—C. Infanger & Son, 2634 Atlantic av, are preparing plans for seven 2-sty brick residences, 18x40 ft., at the northwest corner of Av U and East 7th st for William Herot, East 31st st and Beverley rd, owner and builder. Cost, about \$28,000.

HOSPITALS AND ASYLUMS.

WINTHROP ST.—Sylvester A. Taggart, Municipal Building, Manhattan, is preparing new plans for the 2-sty laundry staff building at the Kings County Hospital, south side of Winthrop st, west of Albany av, for the Department of Public Charities, John A. Kingsbury, commissioner. Cost, about \$75,000.

MISCELLANEOUS.

GREENPOINT AV.—J. R. Savage, Jamaica, L. I., is preparing plans for a reinforced concrete steel grade crossing on Greenpoint av, for the L. I. R. R., Flatbush av, corner of Atlantic av, to cost about \$20,000.

Queens.

APARTMENTS, FLATS AND TENEMENTS.

LONG ISLAND CITY.—Frank Braun, 585 9th av, Astoria, L. I., has completed plans for a 5-

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Contracts Awarded—Queens—Continued.

sty tenement, 50x90 ft., at the southwest corner of Jamaica av and 9th av for A. Rikel, 574 9th av. Cost, about \$40,000.

DWELLINGS.

JAMAICA, L. I.—Shampan & Shampan, 772 Broadway, Brooklyn, are preparing plans for four 2½-sty residences on Hoffman Boulevard, between Hillside and Jamaica avs, for the Esor Realty Co., F. Rochberg, president, 208 Pulaski st, Brooklyn, owner and builder. Total cost, about \$30,000.

WOODHAVEN, L. I.—E. F. Hudson, 319 9th st, Brooklyn, is preparing plans for fifty 2-sty residences, 18x36 ft., at Woodhaven and Atlantic avs for the Innovation Homes Co., J. C. McIntyre, 1127 Av G, president. Cost, about \$3,000 each.

FLUSHING, L. I.—C. L. Varrone, 166 Corona av, Corona, has completed plans for eleven 2-sty frame residences in North Grove st, near Lawrence av, for C. W. Copp, James st, owner and builder. Cost, about \$18,000.

FACTORIES AND WAREHOUSES.

LONG ISLAND CITY.—Timmis & Chapman, 315 5th av, Manhattan, architects, will soon take bids on general contract for a 1 and 2-sty factory, 200x400 ft., at Jackson and Annabelle avs, to cost about \$150,000. Owner, in care of Bryan Kennelly, 158 Broadway, Manhattan.

STABLES AND GARAGES.

FAR ROCKAWAY, L. I.—J. P. Powers & Co., 558 Boulevard, are preparing plans for a 1-sty concrete private garage at the southeast corner of Carnaga av and Grove st for Edward Moran, 24 Carnaga av. Cost, about \$15,000.

Richmond.

APARTMENTS, FLATS AND TENEMENTS.
RICHMOND AV.—W. H. Dole, 154 Nassau st, is preparing plans for a 3-sty apartment, 25x40 ft., at 152 Richmond av, Richmond, for Dominick Dell-Donne, 152 Richmond av. Cost, about \$7,500.

Nassau.

DWELLINGS.

BROOKVILLE, L. I.—C. Oliver Iselin, 3 West 52d st, Manhattan, contemplates the erection of a 2-sty frame farm cottage from plans by Hoplin & Koen, 244 5th av, Manhattan. Cost, about \$5,000.

Westchester.

APARTMENTS, FLATS AND TENEMENTS.
YONKERS, N. Y.—Jas. A. Watson, Reeves Building, has completed plans for a 4-sty apartment on Elliott av, for P. H. McGrath, builder, 99 Morris st. Cost, about \$21,000.

HOSPITALS AND ASYLUMS.

NEW ROCHELLE, N. Y.—Frederick Stevens, 9 Park st, Boston, Mass., and Butler & Rodman, 16 East 23d st, Manhattan, associate architects, have about completed plans for additions to the hospital at Guion st and Burling lane for the New Rochelle Hospital Association, H. J. Parker, president. Cost, about \$90,000.

CONTRACTS AWARDED.

All items following refer to general contracts, except those marked "sub."

APARTMENTS, FLATS AND TENEMENTS.
NEWARK, N. J.—Frank A. Coppola, 738 Broad st, has received the general contract to erect a 4-sty tenement at the southeast corner of Crane and Stone sts for Ralph Arace, 276 John st, Belleville, N. J. John E. Cella, 738 Broad st, architect. Cost, about \$35,000.

CHURCHES.

JERSEY CITY, N. J.—(Sub.).—Edward J. Alquist, 312 West 42d st, Manhattan, has received the mason contract for the 1-sty church, north side of Harrison av, near Bergen av, for the First Church of Christian Scientist, 651 Bergen av. Oscar S. Teale, 35 Broadway, Manhattan, architect. William R. Whyte, 36 Oakland av, general contractor. Cost, about \$8,500.

DWELLINGS.

SOUTH ORANGE, N. J.—E. W. Blanchard, 114 East 28th st, Manhattan, has received the general contract to erect a 2½-sty frame residence, 65x30 ft., for John R. Greason, Jr., care of architect, Shiras Campbell, 103 Park av, Manhattan. Cost, about \$10,000.

BROOKLYN.—Thos. Drysdale, 26 Court st, has received the general contract to erect five 3-sty brick residences and stores at the southwest corner of St. Johns pl and Rochester av for Knowles & Co., 189 Montague st, owners. F. L. Hine, 189 Montague st, architect. Cost, about \$15,000.

BAYSHORE, L. I.—Wines & Homan, Matituck, L. I., have received the general contract to erect a 2½-sty residence, 32x38 ft., at Brightwaters, for John S. Moore, care of general contractors. Jas. L. Burley, 345 5th av, Manhattan, architect. Cost, about \$7,000.

FACTORIES AND WAREHOUSES.

MANHATTAN.—Patrick Reynolds, 102 East 12th st, has received the general contract to make alterations to the hotel 952 3d av, for store and cigar factory purposes, for Robert W. Goelt, Newport, R. I. Albert M. Gray, 1402 Broadway, architect. Max Schwartz, 954 3d av, lessee. Cost, about \$8,000.

BROOKLYN.—Louis Lapidus, 858 Hopkinson av, has received the general contract to erect a 4-sty laundry and stable in the east side of Ames st, near Riverdale av, for the Independent Wet Wash Laundry Co., Nathan Boselsky, 207 Thatford st. E. M. Adelson, 1776 Pitkin av, architect. Cost, about \$15,000.

MANHATTAN.—Richard Deeves & Son, 309 Broadway, have received the general contract for alterations to the stable on the east side of 11th av, 27th to 28th sts, for the Terminal Warehouse Co., 17 South William st.

HOSPITALS AND ASYLUMS.

BLACKWELL'S ISLAND.—J. M. Knopp, 544 West 43d st, Manhattan, has received the contract for electric elevators and allied work at the city hospital building from plans by Frank Sutton, 80 Broadway.

HOTELS.

MANHATTAN.—The Sinclair-Rieger Co., 409 West 55th st, has received the mason work for the 5-sty brick and reinforced concrete store and lodge room building, 25x80 ft., to be erected at 103 Bowery for the Estate of Chas. A. Chesebrough, 162 St. John's pl, Brooklyn. Cost, \$30,000. Walter H. Volkering, 116 Decatur st, Brooklyn, is architect. The mason contractor wants bids at once on reinforced concrete and floor arches.

MUNICIPAL WORK.

PATERSON, N. J.—The N. Y. & N. J. Construction Co., Essex Building, has received the contract of the main intercepting sewer, section 17, central portion, for the Passaic Valley Sewerage Commission. Wm. M. Brown, Essex Building, Newark, chief engineer.

PUBLIC BUILDINGS.

MANHATTAN.—The Marcus Contracting Co., Inc., 309 Broadway, has received the contract for the excavation of the postoffice building at Pearl and Pine sts, for Buckhout Realty Co., foot of East 30th st, owner. John H. Deeves & Bro., 130 Park av, general contractors. Foster & Gade, 15 West 38th st, architects.

STABLES AND GARAGES.

MILL NECK, L. I.—J. J. O'Hearn, Wappinger Falls, N. Y., has received the plumbing contract for the garage and cottage near Oyster Bay for Irving Brokaw, 985 5th av, Manhattan. Harry T. Lindeberg, 2 West 47th st, Manhattan, architect. Tredennick Co., 1123 Broadway, Manhattan, general contractor.

STORES, OFFICES AND LOFTS.

MANHATTAN.—The Pietrowski & Konop Co., 418 East 91st st, has received the contract to install the Clinton Fireproofing System of floor and roof arches in the United States Service Building, 45th st and Lexington av. Warren & Wetmore, architects. John Peirce Co., general contractor.

MANHATTAN.—Greenfield & Hecht Co., 110 West 34th st, has received the general contract to make alterations to the loft building 114-116 Worth st for Andrew J. Dougherty and others, 43 Cedar st. Chas. B. Meyers, 1 Union sq, architect.

THEATRES.

YONKERS, N. Y.—The Hedden Iron Construction Co., 30 Church st, has received the steel contract for the 5-sty theatre and office building northwest corner of South Broadway and Prospect st for Allen & Epstein, 1495 Broadway, Manhattan. William E. Lehman, 738 Broad st, Newark, architect. George T. Kelly, 20 John st, Yonkers, general contractor. Kingsley & Maxwell, 5 Wadsworth av, Yonkers, carpenters. Cost, about \$300,000.

MISCELLANEOUS.

MANHATTAN.—Henry Steers, 17 Battery pl, has received the contract for the pier and shed at Pier 8, North River, in West Front st, for the Lehigh Valley R. R. Co., 143 Liberty st. Cost, about \$195,000.

MANHATTAN.—Snare & Triest Company, Woolworth Building, has received the general contract to erect Pier C at the N. Y. Navy Yard for the U. S. Government. Cost, about \$150,000.

MANHATTAN.—The Murphy Construction Co., 50 Church st, has received the general contract to erect the 4-sty sub-station at 354 West 45th st, for the United Electric Light & Power Co., 130 East 15th st. W. E. McCov, 130 East 15th st, architect. Cost, about \$65,000.

MANHATTAN.—The Edward Corning Co., 100 William st, has received the general contract to erect a tunnel entrance at 156-158 East 42d st for the Interboro Rapid Transit Co., 165 Broadway. Cost, about \$50,000.

HARTSDALE, N. Y.—The Dazie Construction Co., 103 Park av, Manhattan, has received the general contract to erect the brick and concrete freight house, platform and coal box for the N. Y. C. & H. R. R. Co., 70 East 45th st, Manhattan. H. Haldeman, care of owner, architect. Cost, about \$10,000.

PLANS FILED FOR NEW CONSTRUCTION WORK.

Manhattan.

FACTORIES AND WAREHOUSES.

91ST ST, 48 East, s s, 144 W Av A, 6-sty brick, non-fireproof storage, 50x95; cost, \$50,000; owner, Wm. F. Cunningham, 1826 1st av; architect, John P. Boyland, Fordham rd and Webster av. Plan No. 3.

STABLES AND GARAGES.

209TH ST, s s, 225 e 10th av, 1-sty stone non-fireproof stable and shed, 25x99; cost, \$5,000; owner, Max Just, 612 West 20th st and architects, Moore & Landsidel, 148th st and 3d av. Plan No. 1.

STORES AND TENEMENTS.

181ST ST, 623-25 West, 2-sty brick, non-fireproof store, 39x96; cost, \$18,000; owner, Chas. C. Marshall, 34 Pine st; architects, Buchman & Fox, 30 East 42d st. Plan No. 2.

Bronx.

DWELLINGS.

HOBART AV, n e cor Hobart court, 1-sty brick dwelling, shingle roof, 20x30; cost, \$1,500; owner, Brunetta Tozzini, 120 Westchester sq; architect, M. W. Del Gaudio, 401 Tremont av. Plan No. 2.

SCHOOLS AND COLLEGES.

SPOFFORD AV, s s, from Coster to Faile st, 5-sty brick school, 200x94, tile roof; cost, \$275,000; owners, City of New York; architect, C. B. J. Snyder, 500 Park av. Plan No. 1.

MISCELLANEOUS.

BOSTON POST RD, e s, 1,000 s Gun Hill rd, 1-sty frame pig shed, 25x75; cost, \$700; owner, Burk Foundation, F. K. Sturgis, 30 Broad st, Pres.; architect, Guy A. Ward, White Plains. Plan No. 4.

BOSTON POST RD, e s, 1,000 s Gun Hill rd, two 1-sty frame pig sheds, 25x100; cost, \$1,-800; owner, Burk Foundation, F. K. Sturgis, 30 Broad st, Pres.; architect, Guy A. Ward, White Plains. Plan No. 3.

Brooklyn.
DWELLINGS.

SCHENCK CT, e s, 20 n Jamaica av, six 2-sty brick dwellings, 20x36, gravel roof, 1 family each; total cost, \$18,000; owner, Frank Richards, 147 Sunnyside av; architect, Wm C Winters, 106 Van Sicten av. Plan No. 9.

SCHENCK CT, s e cor Jamaica av, 2-sty brick dwelling, 20x36, gravel roof, 1 family; cost, \$3,000; owner, Frank Richards, 147 Sunnyside av; architect, Wm. C. Winters, 106 Van Sicten av. Plan No. 10.

UTICA AV, w s, 300 s Snyder av, five 2-sty brick dwellings, 20x55, tin roof, 2 families each; total cost, \$22,500; owner, Anthony Meyer, 1015 Hancock st; architect, Louis Allmendinger, 926 Broadway. Plan No. 5.

EAST 45TH ST, e s, 100 s Church av, two 2-sty brick dwellings, 20x53, — roof, 2 families each; total cost, \$6,000; owner, Wm. Herod, Jr., 1209 Sterling pl; architect, Chas. Gallo, 60 Graham av. Plan No. 48.

50TH ST, n s, 160 e 13th av, 2-sty frame dwelling, 24x38, shingle roof, 1 family; cost, \$5,000; owner, Morris Wolsk, 4515 14th av; architect, Samuel Gardstein, 1168 45th st. Plan No. 39.

52D ST, s s, 260 e 15th av, 2-sty frame dwelling, 24x54, shingle roof, 2 families; cost, \$6,000; owner, Harris Wilner, 4706 13th av; architect, F. W. Eisenla, 16 Court st. Plan No. 40.

52D ST, s s, 340 e 15th av, 2-sty frame dwelling, 24x54, shingle roof, 2 families; cost, \$6,000; owner, Harris Wilner, 4706 13th av; architect, F. W. Eisenla, 16 Court st. Plan No. 41.

AV U, n w cor East 7th st, 2-sty brick dwelling, 19x40, gravel roof, 1 family; cost, \$3,000; owner, Wm. Herod, 222 East 31st st; architect, Chas. Infanger, 2634 Atlantic av. Plan No. 53.

AV U, n s, 19 w East 7th st, six 2-sty brick dwellings, 18x40, gravel roof, 1 family each; total cost, \$18,000; owner, Wm. Herod, 222 East 31st st; architect, Chas. Infanger, 2634 Atlantic av. Plan No. 54.

18TH AV, e s, 70.1 n 62d st, 1-sty frame stores and dwellings, 29.2x75, slag roof, 2 families; cost, \$3,500; owner, Lancaster Realty Co., 44 Court st; architect, M. A. Cantor, 373 Fulton st. Plan No. 83.

FACTORIES AND WAREHOUSES.

UNION ST, w s, 275 n Sutter av, 1-sty brick shop, 25x75, slag roof; cost, \$1,500; owner, Golde Rabinowitz, 263 Amboy st; architect, E. M. Adelson, 1776 Pitkin av. Plan No. 65.

6TH ST, s s, 255.9 w 2d av, two 1-sty frame storages, 72.6x28, gravel roof; total cost, \$1,000; owner, Wallingford Realty Co., on premises; architect, W. J. Conway, 400 Union st. Plan No. 71.

20TH ST, n s, 425 w Prospect Park West, 1-sty brick storage, 25x30, gravel roof; cost, \$1,000; owner, Booth Felt Co., 440 19th st; architect, Frank Stork, 7416 3d av. Plan No. 63.

STABLES AND GARAGES.

ATLANTIC AV, from Cleveland to Ashford st, 1-sty brick garage, 40x65, gravel roof; cost, \$11,000; owner, Brooklyn Union Gas Co., 176 Remsen st; architect, Wm. Nepfer, 347 Lincoln rd. Plan No. 58.

ATLANTIC AV, n e cor Troy av, 1-sty brick garage, 20x22, slate roof; cost, \$150; owner, Arnold T Shegan, 119 Kingston av; architect, Wm Buchanan, 488 Sumner av. Plan No. 30.

HOPKINSON AV, e s, 260 s Lott av, 1-sty brick stable, 13x20, tin roof; cost, \$500; owner, Frank Luciana, 241 Bristol st; architect, Benj. Cohn, 361 Stone av. Plan No. 27.

BELMONT AV, n w cor Sheffield av, 1-sty brick stable, 50x100, gravel roof; cost, \$4,000; owner, Anna Druss, 470 Bradford st; architect, Hy. Dorf, 614 Kosciusko st. Plan No. 91.

STORES AND DWELLINGS.

FLATBUSH AV, n w cor East 37th st, 2-sty brick store and dwelling, 32.3x100, slag roof, 2 families; cost, \$9,500; owner, Amersfort Bldg. Co., 315 Washington st; architect, F. W. Eisenla, 16 Court st. Plan No. 23.

18TH AV, e s, 25 s 59th st, three 3-sty frame stores and dwellings, 25x23.10, slag roof, 2 families each; total cost, \$15,000; owner, Henry Gold, 44 Court st; architect, Jacob Lubroath, 186 Remsen st. Plan No. 31.

18TH AV, e s, 25.4 n 60th st, three 3-sty frame stores and dwellings, 25x27.4, slag roof, 2 families each; total cost, \$15,000; owner, Henry Gold, 44 Court st; architect, Jacob Lubroath, 186 Remsen st. Plan No. 32.

18TH AV, n e cor 62d st, 1-sty frame store and dwelling, 40.11x80, slag roof, 1 family; cost, \$4,000; owner, Lancaster Realty Co., 44 Court st; architect, M. A. Cantor, 373 Fulton st. Plan No. 81.

18TH AV, e s, 4011 n 62d st, 1-sty frame store and dwelling, 29.2x75, slag roof, 2 families; cost, \$3,500; owner, Lancaster Realty Co., 44 Court st; architect, M. A. Cantor, 373 Fulton st. Plan No. 82.

18TH AV, s w cor 62d st, 1-sty frame store and dwelling, 40.11x80, slag roof, 1 family; cost, \$4,000; owner, Lancastershire Realty Co., 44 Court st; architect, M. A. Cantor, 273 Fulton st. Plan No. 98.

18TH AV, w s, 80.11 s 62d st, 1-sty frame store and dwelling, 29.2x75, slag roof, 1 family; cost, \$3,500; owner, Lancastershire Realty Co., 44 Court st; architect, M. A. Cantor, 373 Fulton st. Plan No. 99.

18TH AV, w s, 70.1 s 62d st, 1-sty frame store and dwelling, 29.11x75, slag roof, 1 family; cost, \$3,500; owner, Lancastershire Realty Co., 44 Court st; architect, M. A. Cantor, 373 Fulton st. Plan No. 100.

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STORES AND TENEMENTS.

BARRETT ST, s e cor Blake av, 3-sty brick store and tenement, 24x68, gravel roof, 5 families; cost, \$7,500; owner, Nathan Halperin, 74-6 Broadway; architects, Chas. Infanger & Son, 2634 Atlantic av. Plan No. 12.

ST. JOHN'S PL, s s, 129 e Troy av, 4-sty brick tenement, 60x92, gravel roof, 27 families; cost, \$30,000; owner, Chas. Serota Constn. Co., 1494 Eastern pkwy; architect, Benj. Cohn, 361 Stone av. Plan No. 22.

BLAKE AV, s s, 24 e Barrett st, three 3-sty brick tenements, 24x68, gravel roof, 6 families each; total cost, \$19,500; owner, Nathan Halperin, 74-6 Broadway; architects, Chas. Infanger & Son, 2634 Atlantic av. Plan No. 11.

EAST N. Y. AV, s e cor Ralph av, 4-sty brick tenement, 58.5x71.2, slate roof, 20 families; cost, \$30,000; owner, Rae Sakolsky, 127 Clymer st; architect, Saml. Sass, 32 Union sq, Manhattan. Plan No. 28.

RALPH AV, e s, 58.5 s East N. Y. av, 4-sty brick tenement, 50x98, slate roof, 16 families; cost, \$35,000; owner, Rae Sokolsky, 127 Clymer st; architect, Saml. Sass, 32 Union sq, Manhattan. Plan No. 29.

ROCKAWAY AV, e s, 25 s Av G, two 1-sty frame stores, 31.6x30, slag roof; total cost, \$2,000; owner, E. Philip Ketchum, 16 Court st; architect, F. W. Eisenla, 16 Court st. Plan No. 8.

HOPKINSON AV, w s, 50.3 n Blake av, 4-sty brick tenement, 50x89, slag roof, 25 families; cost, \$25,000; owner, Burland Co., 1351 Eastern parkway; architect, E. M. Adelson, 1776 Pitkin av. Plan No. 64.

THEATRES.

18TH AV, s w cor 65th st, 1-sty frame theatre, 40x83, gravel roof; cost, \$6,000; owner, Angelo G. Traversi, 6500 18th av; architect, Carl H. De Lion, 120 Berkley pl. Plan No. 2.

Queens.

DWELLINGS.

CORONA.—Granger st, s s, 160 w Fairview av, two 1½-sty frame dwellings, 18x26, tin roof, 1 family; cost, \$2,400; owner, Antonia DeSantis, 40 Lake st, Corona; architect, Wm. McIntyre, Grand st, Corona. Plan Nos. 3839-3840.

MASPETH.—Willow av, w s, 75 s Hull av, 2-sty frame dwelling, 25x27, tar and gravel roof, 2 families; cost, \$2,000; owner, C. Malinkiewicz, 45 Perry av, Maspeth; architects, E. Rose & Son, Grand st, Elmhurst. Plan No. 3836.

RAMBLERSVILLE.—Hawtree av, e s, 100 s Lamberton av, 2-sty frame dwelling, 27x36, shingle roof, 2 families, steam heat; cost, \$2,600; owner and architect, J. J. McCulloch, Ramblersville. Plan No. 3816.

RICHMOND HILL.—South Curtis av, e s, 322 s Curtis av, two 2½-sty frame dwellings, 16x33, shingle roof, 1 family; cost, \$5,000; owner and architect, Victor Kilgren, 223 Briggs av, Richmond Hill. Plan Nos. 3837-3838.

WINFIELD.—Bryant av, w s, 108 s Monroe st, six 2-sty frame dwellings, 17x34, shingle roof, 1 family, steam heat; cost, \$13,200; owner, Jamaica Building Co., 308 Fulton st, Jamaica; architect, Edw. P. Bursell, 1018 Wicks st, Morris Park. Plan Nos. 3828 to 3833.

CORONA.—Grinnell av, e s, 235 s Jackson av, 2-sty brick dwelling, 20x50, slag roof, 2 families; cost, \$4,000; owner, Alphonse Napoli, 124 43d st, Corona; architect, Wm. Sprousser, 214 12th av, L. I. City. Plan No. 12.

WOODSIDE.—Percy st, n s, 325 e Betts av, 2-sty brick dwelling, 20x33, slag roof, 2 families; cost, \$3,000; owner, Chas. E. Fitzsimmons, Woodside av, near 2d st, Woodside; architect, A. F. Bruns, 83 Corona av, Corona. Plan No. 10.

BEECHURST.—Riverside drive, s s, 105 e 14th av, 2-sty frame garage and dwelling, 30x18, shingle roof, 1 family; cost, \$1,200; owner, Rev. J. S. Prout, 250 East 72d st, Manhattan; architects, Stever & Vanderclute, 55 Broadway, Manhattan. Plan No. 4.

JAMAICA.—DeGraw av, s s, 135 w Victoria av, 2-sty frame dwelling, 18x34, shingle roof, 1 family, steam heat; cost, \$3,000; owner and architect, Norman Russell, Willow and Carroll sts, Jamaica. Plan No. 1.

ROCKAWAY BEACH.—Beach 109th st, w s, 420 s Boulevard, five 1-sty frame bungalows, 32x23, shingle roof, 1 family; cost, \$3,500; owner, Patrick J. Murphy, 280 Washington av, Rockaway Beach; architect, W. E. Dietz, 119 North Remington av, Rockaway Beach. Plan Nos. 5-6-7-8-9.

FLUSHING.—Grove st, s s, 177 e Lawrence st, two 2-sty frame dwellings, 16x30, shingle roof, 1 family, steam heat; cost, \$4,000; owner, Mattie Williams, 25 Groge st, Flushing; architect, J. W. Reed, 160 Woodland av, Flushing. Plan Nos. 2 and 3.

JAMAICA.—Hillside court, w s, 80 s Hillside av, five 2-sty brick dwellings, 20x50, slag roof, 2 families; cost, \$21,000; owner and architect, Frank L. Ferguson, 66 Orange st, Brooklyn. Plan No. 14.

FOREST HILLS.—Livingstone st, n s, 250 e Continental av, 2½-sty brick dwelling, 31x28, shingle roof, 1 family, steam heat; cost, \$4,000; owner, Cord Meyer Co., Forest Hills; architect, W. S. Worrall, Bridge Plaza, L. I. City. Plan No. 23.

L. I. CITY.—8th av, e s, 175 n Vandeventer av, 2-sty brick dwelling, 50x32, slag roof, 2 families; cost, \$8,000; owner, Ignatz Wohl, 1221 3d av, Manhattan; architect, Frank Braun, 585 9th av, L. I. City. Plan No. 17.

ROCKAWAY PARK.—Washington av, n s, 683 e 5th av, two 2-sty frame dwellings, 16x50, shingle roof, 2 families; cost, \$6,000; owner, Sophia R. C. Roedmann, 148 Washington av, Rockaway Park; architect, J. B. Smith, Fairview av, Rockaway Beach. Plan Nos. 19-20.

FACTORIES AND WAREHOUSES.

L. I. CITY.—Nott av, s s, 175 w East av, 1-sty brick factory, 40x100, slag roof; cost, \$7,500; owner, John Weldin, on premises; architect, J. M. Baker, 9 Jackson av, L. I. City. Plan No. 3835.

SCHOOLS AND COLLEGES.

BAYSIDE.—Crocheron av, n e cor Franklin av, 2½-sty brick public school, 117x59, slag roof; cost, \$70,000; owner and architect, Board of Education, Park av, Manhattan. Plan No. 3841.

STABLES AND GARAGES.

JAMAICA.—Hillside av, s s, 388 w Kaplan av, 1-sty brick garage, 70x97, slag roof, \$7,000; owner, D. Koster, Huron st Jamaica; architect Walter B. Wills, 1181 Myrtle av Brooklyn. Plan No. 3834.

FAR ROCKAWAY.—Oak st, n w cor Willow pl, 1½-sty frame garage, 12x20, tin roof; cost, \$200; owner, A. Manheimer, Far Rockaway. Plan No. 16.

WOODHAVEN.—Hopkington av, e s, 80 n Grafton av, 1-sty frame stable, 8x14, paper roof; cost, \$55; owner, W. Kielowitski, premises. Plan No. 15.

MORRIS PARK.—Chichester av, n w cor Cedar st, 1-sty frame garage, 10x17, tin roof; cost, \$100; owner, A. Pierce, premises. Plan No. 21.

MISCELLANEOUS.

BAYSIDE.—Crocheron av, n s, 1000 w Little Neck Bay, frame stand, 15x20, paper roof; cost, \$125; owner, John Trageras, 52 Bell av, Bayside. Plan No. 13.

JAMAICA.—Fulton st, n s, bet Bergen and Grand sts, frame billboard, 50x11; cost, \$100; owner, Jamaica Poster Adv. Co., Jamaica. Plan No. 11.

L. I. CITY.—8th av, e s, 175 n Vandeventer av, 1-sty brick shed and dye house, 50x22, slag roof; cost, \$800; owner, Ignatz A. Wohl, 1221 3d av, Manhattan; architect, Frank Braun, 585 9th av, Manhattan. Plan No. 18.

MIDDLE VILLAGE.—Mt. Olivet av, w s, 150 n Metropolitan av, 1-sty frame shed, 20x20, gravel roof; cost, \$100; Chas. Stockinger, 1651 Metropolitan av, Middle Village. Plan No. 22.

Richmond.

DWELLINGS.

PENDLETON PL, w s, 300 Franklin av, New Brighton, 1½-sty frame dwelling, 28x24; cost, \$1,600; owner, L. F. Boyd, New Brighton. Plan No. 3.

MIDLAND AV, n s, 80 e 3d st, Midland Beach, 1-sty frame bungalow, 12x28; cost, \$300; owner, F. Shuttleworth, 830 Macon st, Brooklyn. Plan No. 2.

STABLES AND GARAGES.

RICHMOND TURNPIKE, s s, 161 w Rich av, Bull's Head, 1-sty brick garage, 38x70; cost, \$2,000; owner, Rose Kramer, Linoleumville; architect, H. W. Pelcher, Port Richmond. Plan No. 1009.

MISCELLANEOUS.

MOSELLE AV, s s, 100 e De Kob st, Concord, 1-sty frame lumber shed, 16x110; cost, \$250; owner, Geo. W. Allen, New Brighton; owner builds. Plan No. 1007.

SOUTHFIELD BLVD, s e cor Keegan lane, Great Kills, 1½-sty frame barn, 22x20; cost, \$75; owner, Mrs. H. Greaus, Great Kills; owner builds. Plan No. 1008.

PLANS FILED FOR ALTERATIONS.

Manhattan.

CHERRY ST, 430 (2 buildings), rear building to remove upper portion and all floor beams, new fireproof floor and roof, floor arches, steel beams, mason work, motor room; front building, 1-sty extension, chimney stack, store front removal of partitions; to convert 4 and 3-sty brick tenements into cleaning and dyeing establishments; cost, \$3,000; owner, Mary Gorman, 1761 Popham av; architect, Samuel Sass, 32 Union sq. Plan No. 18.

EAST BROADWAY, 49, new stairs, new y. p. framing to 5-sty brick loft; cost, \$150; owner, Jacob Solomon, 691 Broadway; architect, Max Muller, 115 Nassau st. Plan No. 13.

FORSYTH ST, 78, steps, removal of present stone stoop to 5-sty brick stores and tenement; cost, \$750; owner, Jacob Levy, 220 Broome st; architect, Chas. B. Meyers, 1 Union Sq West. Plan No. 8.

FULTON ST, 141, new front supported on steel, fireproof stairway, columns, girders, fire-escape, raising of floor beams to 6-sty brick lofts; cost, \$10,000; owner, Lady Coventry, London, England; architects, Buchman & Fox, 30 East 42d st. Plan No. 30.

GREENE ST, 171-73, iron stairway, fire-escapes, fireproof windows to 6-sty brick stores and lofts; cost, \$800; owner, Bernheimer Estate, care Wm. J. Walter, 52 Broadway; architect, Otto Reissmann, 147 4th av. Plan No. 10.

HESTER ST, 188, plumbing, plumbing fixtures to 5-sty brick store and tenement; cost, \$300; owner, Bartholomew Scarboro, 14 Franklin st; architect, Michael Bernstein, 185 Madison av. Plan No. 4404.

HOUSTON ST, 71-73-75 West, stairs to 7-sty brick stores and lofts; cost, \$100; owner, Chas A Peabody, 2 Wall st; architect, Harold L. Young, 1204 Broadway. Plan No. 25.

MADISON ST, 223, tank, steel supports, brick piers to 5-sty brick store and tenement; cost, \$200; owner, Sarah Shapiro, 520 West 144th st; architect, Julius Rosenwach, 181 Cherry st. Plan No. 12.

PITT ST, 12, bakeoven, iron girder, fireproof window, w. c. partition, brick piles, removal of masonry to 5-sty brick stores and tenement; cost, \$800; owner, Bertha Hechinger, 1 West 92d st; architect, Sidney F. Oppenheim, 333 East 80th st. Plan No. 3.

RENWICK ST, 40-42, tank, steel supports, brick piers to 8-sty brick lofts; cost, \$150; owner, Albert Luedmann, 32 Renwick st; architect, Julius Rosenwach, 181 Cherry st. Plan No. 11.

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WOOSTER ST, 97, fire escape stairway, windows, partitions to 7-sty brick stores and lofts; cost, \$500; owner, St. Bartholomew's Church, 23 East 38th st; architect, J. Y. Henry Harlach, 15 West 38th st. Plan No. 4.

10TH ST, 428-434 East, gravity tank, steel supports to 4-sty brick factory; cost, \$700; owner, Wm. P. Youngs, 428 East 10th st; architect, The Rusling Co., 39 Cortlandt st. Plan No. 24.

16TH ST, 43-45-47 West, terra cotta block partition, kalamein doors and windows to 12-sty brick store and lofts; cost, \$300; owner, Louise C. Reilly, Garden City, L. I.; architect, Wm. G. Wilson, 512 West 162d st. Plan No. 4406.

22D ST, 13-21 East, plaster block partitions to 12-sty brick offices and lofts; cost, \$2,000; owners, Chas. & Fredk. Hirschhorn, 315 5th av; architects, Neville & Bagge, 105 West 40th st. Plan No. 20.

25TH ST, 39 West, iron steps, metal-covered store fronts, partitions, fireproofing, removal of stoop to 4-sty brick stores and offices; cost, \$2,000; owner, Josephine H. Coggehall, 8 East 17th st; architect, Geo. Dress, 1436 Lexington av. Plan No. 19.

26TH ST, 134-140 West, gravity tank, pressure tank, steel supports to 12-sty brick lofts; cost, \$2,181; owner, Eagle Improvement Co., David Tigner, president, 321 West 94th st; architect, Royal J. Mansfield, 135 William st. Plan No. 2.

28TH ST, 146-148 West, kalamein windows to 7-sty brick stores and lofts; cost, \$500; owner, Charter Constn. Co., 119 West 40th st; architect, Jacob B. Wallach, 119 West 40th st. Plan No. 1.

31ST ST, 48-58 East, combined freight and passenger elevator, shaft, brick walls, steel beams, fireproof doors, terra cotta block machine room enclosure to 12-sty brick show rooms and lofts; cost, \$5,000; owner, De Forest Estate Corporation, Sheppard K. De Forest, 7 Wall st; architect, Samuel J. Stammers, 500 5th av. Plan No. 4409.

33D ST, 46 West, steel beams, removal of brick pier to 3-sty brick store and dwelling; cost, \$200; owner, Mary J. Odell, 48 West 33d st; architects, Seifert & Webb, 104 West 42d st. Plan No. 27.

34TH ST, 19 West, removal of exterior stone and brick work from 1st to 4th stys, columns, dumbwaiter and terra cotta partitions; new bronze and terra cotta front, columns, girder, elevator and shaft to 12-sty brick store and lofts; cost, \$30,000; owner, Lomis Estate, Henry P. Lomis, care Revillon Freres, 19 West 34th st, lessee, The Bedell Co., 14-16 West 14th st; architects, Seymour & Schonewald, Grand Central Terminal. Plan No. 22.

44TH ST, 154 West, tank, steel supports to 4-sty brick store and dwelling; cost, \$100; owner, Lewis Steckler, 154 West 44th st; architect, Harold L. Young, 1204 Broadway. Plan No. 26.

45TH ST, 21 West, mason work, removal of old elevator shaft and stairway, new elevator shaft, terra cotta partitions and steel beams (stair enclosure), fire escape, fireproof passage to 6-sty brick store and loft; cost, \$15,000; owner, Gifford Pinchot, 60 Broadway; architect, Walter Haefeli, 245 West 55th st. Plan No. 5.

62D ST, 359-61-63 East, fireproof mezzanine moving picture booth to 1-sty brick church; cost, \$300; owner, Fifth Av. Presbyterian Church, Jas. H. Schmelzel, chman., 18 West 56th st; architect, N. K. Vanderbeek, 22 Morse pl, Englewood, N. J. Plan No. 29.

68TH ST, 77 West, partitions, metal-covered store front to 5-sty brick stores and tenement; cost, \$300; owner, Henry Harburger, 988 9th av; architect, Clement B. Brun, 405 Lexington av. Plan No. 9.

71ST ST, 249 East, posts, girders, brick piers to 3-sty brick printing shop and dwelling; cost, \$200; owner, Rose Rankovich, 307 East 69th st; architect, John H. Knubel, 305 West 43d st. Plan No. 17.

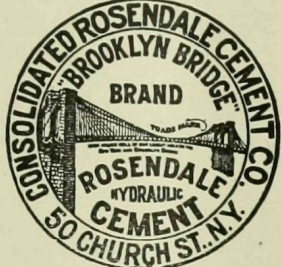
106TH ST, 346 East, enlargement of cellar bakery, toilet compartment (brick walls, concrete footings, vaulted brick roof), to 4-sty brick

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