

REAL ESTATE RECORD AND BUILDERS GUIDE.

NEW YORK, JANUARY 30, 1915

"BUILD NOW" MOVEMENT FAIRLY LAUNCHED

Inside Trend of the Times Demonstrated to Prominent Eastern Builders by Trip, This Week, to Siegfried, Pa.

BIG men are not the ones who are talking pessimistically to-day. It is the small fry who are holding back, afraid, and, like many small things, they make the most noise. Men who think out vast commercial campaigns, captains of industry, masters of finance, men of analytical minds upon whose judgment of conditions depends the welfare of great industries, the stability of business and the country's general weal to-day are weaving a web that is destined in the course of a short time to reveal to the timid that they have been caught napping.

Here and there bubble forth evidences of this undercurrent of big business. Projections like that \$2,500,000 building for printers and publishers that is going to replace the old Hager warehouse on Eighth avenue, are wisps that show what leaders are doing. Men like Archibald D. Russell know what is going on. Big corporations like the New York Central Railroad and the Central Railroad of New Jersey do not announce their plans before maturity, and about all the public knows of the optimism men in high places have is when announcement is made that another million-dollar market terminal building is to be erected in a part of the city remote from the spot where the small fry believe things are most likely to develop. The faith that the Central Railroad of New Jersey has in the betterment of conditions is not heralded broadcast, and about all that mediocre business interests know of the impending influx of freight from a rapidly recovering nation is that the Central Railroad of New Jersey is prepared to take care of the business that the ordinary chap never imagined was on the way.

Getting the Business.

Men like Andrew J. Robinson, Paul Starrett, Charles T. Wills, Louis J. Horowitz, Thomas J. Steen, Walter Stabler, Frederick W. Snow, Ernest R. Ackerman, John B. Rose, T. Eckford Rhoades and John P. Kane do not herald that they see prosperity and better building conditions approaching. It is better business to let the other fellow find it out. When the big deals are consummated, one here, one there, and another over in East Jersey, the inconsequential investor or builder begins to realize, when too late, that he was not optimistic early enough to get the business.

This week some 250 men of the type cited spent the day out of the city. They were the guests of Ernest R. Ackerman, banker, railroad director and a captain of industry. Six Pullman cars conveyed the party to Siegfried, Pa., where the Lawrence Portland Cement Works are located, and where the annual meeting of the board of directors of this company is held. Instead of finding a plant closed down for repairs, they found it working full time. This company makes its repairs in Summer, when wolf packs are not so ravenous. Besides, it would not be good business to shut down now.

But this is what the big builders of New York and eastern New Jersey did

WHY BUILD NOW?

Because—Money is easier.
Prices of Materials are low.
Manufacturers have low reserves.
There is a demand for construction.
Labor is plentiful and eager to work.
Big Men are Planning Construction work.
There is a growing need for Modern Buildings.
Plan filings show increasing activity in building.
Present construction helps to solve the unemployed problem.
Building Costs may be expected to increase as demand improves.
New York Real Estate will not be as cheap again in many years.

find: Storage bins which had been teeming earlier in the season, especially immediately after the opening of the war in Europe and the resultant stoppage of financial and building activity everywhere, were noticeably depleted of finished cement. In the clinker bins, however, tremendous quantities of this half-made cement were held in storage. Cement in this state cannot depreciate. Every one of the giant kilns in the plant was working full time turning out more and more of this product.

The answer was that Senator Ackerman, close in touch as he is with real estate, industrial and financial conditions of three States—New York, New Jersey and Pennsylvania—was informed as to what was coming. He was making his plans accordingly. The pile of clinker in reserve is the answer. The other big men in the party saw it and smiled. They knew the Senator was right. Other men in the party have been doing the same. Only instead of stacking clinker they have been laying big plans quietly for the things that were on the way. They sounded the host of the day in the speeding Pullmans, on the way home. This is what he told them:

Investors Turning to Real Estate.

"As the financial situation grows more favorable, investors turn to real estate and naturally the most sought for is real estate improved with fireproof structures. Anticipating a heavy demand for cement when spring arrives, we have been running for the last month at our full capacity in the clinker making departments in order to have a large supply of seasoned clinker on hand when the activity of summer building calls for quantity and quick delivery.

"In New York City there is a distinct change in financial sentiment, and optimism is replacing pessimism in all industrial lines.

"In my opinion the prevailing low prices for building materials of all kinds such as tile, brick, lumber, etc., will soon

have to give way to considerably higher quotations, since the time is near at hand when the investor, with cash to build, will undoubtedly make his presence felt.

"We have learned by recent experience that all interests are inter-dependent and I, personally, feel very optimistic regarding the near future. There is a strong incentive among business men to pull together and with all of us pulling there can be but one result, and that result will be a commercial success.

"My experience in the cement industry for over a third of a century and the fact that I am able to make first hand comparisons of the use of Portland cement in over one hundred countries, convinces me that in the near future the people in the United States are going to awake to the great possibilities of 'Concrete for Permanence.' The result will be a strong demand for the higher grades of cement that have been on the market for more than ten years and an era of great activity will soon be under way."

The big building construction and material men who went to Pennsylvania on Thursday might not have been able to quote statistics as reason for their optimism, but they could have pointed to new orders and instructions to go ahead with plans. But figures show that their belief in the future of the New York and New Jersey building situation is well founded.

Material Reserves Low.

If the finished cement bins at the plants are low, what of other lines? Manufacturers keep in touch with each other pretty closely. They know, through a hundred different channels, what their competitors are doing or are planning to do. Therefore it is not surprising that plaster and lime plants are not carrying large surplus supplies; that the brick sheds up the Hudson are about a third of a billion less full than they were last year; that the steel storehouses at Waverly, N. J., and elsewhere are not overstocked; that sand and gravel is being mined only on current demand; that slate, marble and other commodities are conservatively carried. These manufacturers are all advised most intimately of the current trend in New York construction, and they chuckle with glee when, even with prices down to bed rock, they know their competitors have nothing on them in the way of over-supply, as plan filings show a gain in volume and value over last year's figures, and real winter weather still holding aloof.

January closes with a total of \$11,155,395 in building operations now actually moving. Last January the net for New York was \$9,428,792, and in the year before that January showed a total plan filings of \$7,662,173. Add to this January's 10.7 per cent. of the \$50,000,000 worth of construction held in abeyance at the first of the year that is now going ahead, and January, 1915, opens with an actual estimated gross value of live construction work of \$16,546,695.

The big fellows are building now.

AQUEDUCT LAND EXEMPT FROM TAXATION

Upstate Townships Must Raise Their Revenues in Some Other Way—City of New York Wins a Notable Suit

THE Court of Appeals has just handed down a decision in the matter of the City of New York versus the Board of Assessors of the Town of Gardiner, Ulster County, holding that the aqueduct constructed by the City of New York, to convey the water from the Ashokan Reservoir, is exempt from taxation.

This decision affects the taxation in over twenty towns in the counties through which the aqueduct runs, and will mean a great saving to the taxpayers of the city; and it terminates a gross injustice, inasmuch as these various towns were assessing the improvements on the property, as well as the land itself, owned by the city, through which the aqueduct passes.

The Advisory Council of Real Estate Interests has been endeavoring to rectify the inequitable assessment of aqueduct property in the various counties of the State, for within recent years it has been the custom for many of the up-State towns to charge very high rates of taxation on this city aqueduct property, compared with the tax rate upon similarly situated land belonging to their local taxpayers.

For example, in the town of Southeast the assessment of the city aqueduct property was increased immediately after its acquisition by the City of New York from \$100 an acre to \$612, with a result that the City of New York, owning in that town in 1910 only 16½ per cent. of the total area of the town, most of it acreage property outside of the thriving village of Brewster, paid never-

theless 45 per cent. of the taxation of the entire town. The council has been represented in this matter by Mr. William P. Burr, former Assistant Corporation Counsel.

The Board of Assessors of the Town of Gardiner assessed this strip and parcel of land through which the aqueduct runs at \$61,000, stating that in determining the value they considered the cost and value of the aqueduct, blow-off and buildings, and the uses for which they were designed, but did not fix a separate value upon either, but considered them with and as a part of the entire property, and fixed the value of the land accordingly. The assessors claimed that the provisions of the Greater New York Charter, Section 480, excluding aqueducts from taxation, had been repealed in effect by the General Tax Law of 1909 and by Chapter 742 of the Laws of 1905.

The city claimed this action of the assessors illegal.

At Special Term the action of the Board of Assessors was approved by the Supreme Court. The city took an appeal from that decision to the Appellate Division, and in September, 1913, the court set aside the decision of the lower court, holding that Section 480 of the Charter had not been repealed. By this decision just rendered the Court of Appeals affirmed this action of the Appellate Division.

Counsellor Burr says: "This decision is of great importance to the city. It makes certain that the aqueduct itself is exempt from taxation. It will, however, be necessary to have an act passed by the Legislature regulating the method

of taxation of the lands acquired by the city for aqueduct purposes in the various cities and towns through which the aqueduct passes, to prevent the gross inequalities, utter disregard of values, and consequent injustice to the city resulting from the methods heretofore pursued by the different boards of assessors in placing their assessments against such lands."

Inasmuch as the real estate interests of the city are now benefited to this extent by being relieved of the burden of inequitable taxation on the aqueduct of the city, the council is endeavoring to co-operate with the city officials to procure legislation whereby it will be provided that all lands acquired for the purpose of water supply by any city shall be assessed and taxed at a valuation not higher than the valuation of similar lands in the immediate vicinity. An amendment to the general tax law of the State has already been proposed which will accomplish the desired end. On Friday Senator Mills introduced in the Senate a bill to relieve the city of this excessive taxation. At the present time it has not been uncommon for the various up-State towns to increase the assessment of the land itself after acquisition of it by the city to rates which are wholly inequitable and exorbitant compared to the assessment of property owned by local taxpayers. This particular reform in taxation has been occupying the attention of the United Real Estate Owners' Associations for some time, and the Advisory Council is co-operating with this association in its efforts to rectify the evils.

DINNER OF THE "MECHANICS AND TRADERS"



THESE MEN SELL \$15,000,000 WORTH OF BUILDING MATERIALS A YEAR IN BROOKLYN.

ECHOES of the fourteenth annual dinner of the Mechanics' and Traders' Exchange, held in Brooklyn recently, are still being heard. Practically all of the men who were present at that gathering are reporting an improved volume of business, indicating that building construction throughout the district is on a better plane. The organization, composed of men who are leaders in building construction of material interests in Brooklyn as well as New York, organized the exchange fifty years ago, and in that time it has enjoyed considerable prestige as a factor in the building movement. The dinner was arranged by M. M. Canda, chairman; George M. Anderson and D. J. Morrison. The officers of the organization are Walter L. Castle, president; W. C. Williams, vice-

president; J. J. Dalton, treasurer, and P. J. Morrison, secretary.

Those present were George W. Anderson, C. E. Anselm, J. Andrus, A. C. Ackerman, Frank Adams, C. A. Brislin, Rufus H. Brown, L. Bronk, Hess Brown, M. Bradley, Andrew Brislin, John Brislin, W. Bartlett, W. W. Bale, Fred L. Bulck, Allen E. Beals, G. C. Behling, George H. Boyce, W. L. Castle, Audley Clarke, I. W. Comes, George Cranford, William Cranford, Clarence Cooper, Thomas Cummings, J. T. Coll, A. Cornell, Austin I. Cross, C. J. Corey, F. Creamer, George M. Craigen, Jere Dalton, Thomas Donlon, D. Erricson, A. E. Foster, E. Friedenber, G. A. Foreman, A. G. Foote, W. B. Greenman, Henry Grassman, R. F. Glyner, T. A. Gleason, Edward Goode, J. A. Guider, George F. Driscoll, A. Huke, J. M. Halstead,

Thomas A. Hartan, Charles A. Hodge, C. Hunter, Frank Jacobus, J. L. Johnson, E. Kunkte, A. Kynaston, P. Kelley, L. Leo, Guy Loomis, J. H. Mahnken, D. J. Morrison, H. P. Miller, M. Miles, H. P. Minter, W. C. Morton, Henry Meyer, Christian Meyer, Henry Miles, G. K. Morin, Dan Moore, E. J. McLaughlin, John McKeown, F. A. Murray, G. E. McLean, Henry Mock, E. D. Newman, D. Morton, Henry O'Brien, P. Pritchard, Robert Pruden, E. B. Page, W. Reynolds, Frank Richards, E. Ruth, N. Radford, J. Ryan, George W. Steele, G. Shultz, Simpson Sheppard, J. E. Sparroe, H. B. Soutar, J. B. Slee, H. Stenz, J. Swannstrom, C. T. Taylor, A. W. Tuthill, Calvin Tomkins, W. Van Benthuyzen, John Wilson, H. M. Wells, C. W. Wilson, D. Whipple, George Williams, W. C. Williams, W. Ward, W. F. Young.

MORE QUESTIONS FOR CORPORATIONS

The Government Wants More Information About Incomes—A Depreciation Charge Against Property Must Represent Actual Loss

CORPORATIONS, other than insurance companies, are required to answer a new set of questions this year when making out their return of net income to the U. S. Collector of Internal Revenue. All the interrogations in last year's form are repeated, and in addition there is a supplementary examination which must be answered by every corporation, joint stock company or association, without which the return will not be accepted as complete.

The form to be filled in is No. 1031 (revised). It covers the business either of a calendar year or of a fiscal year. If the return is made on the basis of a calendar year, it must be filed on or before March 1; if made on the basis of a fiscal year, it must be filed within sixty days after the close of such year.

The return must show (1) the total amount of paid-up capital stock or capital employed in the business, (2) the total amount of bonded and other indebtedness and (3) the gross income. Then, under the head of Deductions, come (4) expenses, (5) losses, (6) interest actually paid, and (7) Federal and State taxes paid.

Supplementary Statement.

Under the head of Indebtedness, in the supplementary statement, the corporation must name the character of the obligation and the rate of interest it bears, as well as the amount of principal. All manufacturing and other corporations which determine their annual gain or loss by inventory are required to state the same in a form which is provided. Rentals reported as income will include all payments received in cash or its equivalent as rent on buildings or other property owned by the corporation making the return. Interest to be reported as income includes all interest received on bonds or securities owned by the corporation, with the exception of interest on obligations of a State or political subdivision. Dividends received on the stock of other corporations must be included in the gross income of the corporation receiving the same and are not deductible from the gross income in ascertaining the net income upon which the tax is computed.

Deductions.

The items deductible under the head of Expenses of corporations should include only the ordinary and necessary expenses paid within the year in the maintenance and operation of the business and properties of the corporation, not including interest payments, which are to be reported under Item 6 (a), except interest paid on indebtedness wholly secured by collateral the subject of sale in the ordinary business of the corporation, as such interest may be reported under this item as an expense.

All expenses for material, labor, fuel and other items entering into the cost of the goods produced, sold or inventoried are deductible under this head as expense, provided such items have not been considered in determining the income derived from operations under Item 3 (a).

Expenditures for incidental repairs which do not add to the value of the property are deductible as expenses, but expenditures for additions and betterments which add to the value of the property are not deductible under this or any other item of the return. Expenditures for renewals and replacements are not, as such, deductible as expenses, but should be charged to depreciation reserve account.

Salaries of officers in order to consti-

tute an allowable deduction must be reasonable compensation for the services rendered and must not comprehend any compensation for capital invested in the business.

Rentals should be reported separately under Item 4 (b).

The supplementary statement also discloses the names of officers and employees to whom salaries of \$3,000 or more were paid during the year, with the amount paid to each. The rentals deductible should include all rentals or other payments required to be made as a condition to the continued use or possession of the property occupied or used by the corporation.

Losses.

The losses deductible must be distinguished from depreciation or allowances for wear and tear, exhaustion or obsolescence of property. The losses must be absolute, complete, actually sustained and charged off on the books of the corporation, and if the loss results from the sale of assets acquired prior to January 1, 1909, such loss must be prorated and the amount apportioned to the years subsequent to January 1, 1909, may be deducted.

Book entries representing a shrinkage in the value of securities are not a loss within the meaning of the law and cannot be deducted either as a loss or as a depreciation.

Depreciation.

The amount deductible on account of depreciation is held to be one which fairly measures the deterioration during the year in the value of the physical property with respect to which it is claimed, and such amount should be determined upon the basis of the cost of the property and the probable number of years constituting its life. Stocks, bonds and like securities are not subject to wear and tear, exhaustion or obsolescence within the meaning of the law, and any shrinkage in their value due to fluctuations in the market is not deductible either as depreciation or loss.

Deductible Interest.

The amount of interest which may properly be deducted is the amount actually accrued and paid within the year on an amount of bonded or other indebtedness not in excess of the paid-up capital stock outstanding at the close of the year plus one-half of the interest-bearing indebtedness also then outstanding. Where there is no capital stock, the amount of interest deductible is the amount actually paid on an amount of indebtedness not in excess at any time during the year of the capital employed in the business at the close of the year.

Interest paid on mortgage indebtedness, assumed or unassumed, on property to which the corporation has taken or is taking title, or in which it has an equity, or in the acquirement of which the mortgage was considered a part of the purchase price, should be reported under this item.

Interest paid in lieu of rent on a mortgage secured by property which the corporation occupies should be reported under Item 4 (b).

Interest paid on indebtedness wholly secured by collateral the subject of sale in the ordinary business of the corporation should be reported under Item 4 (a) and Item 2.

Recent Rulings.

The word "Agents" as used in paragraphs D and E of the income-tax law in connection with the words "control, receipt, custody, disposal or payment of income to another person," does not re-

late to agents not acting in a fiduciary capacity, according to a ruling that has been handed down by the U. S. Treasury Department. Agents not acting in a fiduciary capacity have no responsibility with reference to withholding the tax on, or making a return of, income turned over to resident aliens or citizens of the United States; but the responsible heads, agents or representatives of non-resident aliens who are in charge of property owned, business carried on, or capital invested within the United States, shall make full and complete returns of the income therefrom on Form 1040 (revised) and pay the tax thereon. See Non-resident alien, agent of.

Real Estate Agents Are Not Collectors.

Real estate agents are not required to deduct and withhold the normal tax from rents collected even though the amount is in excess of \$3,000. The agent stands in the place of the landlord and receives money from tenants in exactly the same capacity as the landlord would receive such moneys, and he should be treated as such. A real estate agent does not act as an agent of the debtor. Therefore the duty of withholding the tax cannot be transferred from the debtor to such agent, because such transfer would simply be transferring the duty of withholding to the landlord himself.

A commission paid to a real estate agent for collecting rents and management of property is a legitimate business expense and constitutes an allowable deduction in computing net income.

A Landlord's Rights.

A landlord in receipt of annual rental from a tenant in excess of \$3,000 may, at the time the amount of rental payments aggregates \$3,000, file with the tenant a claim for exemption under paragraph C of the income-tax law (Form 1007, revised). He may, also, after December 31 of the taxable year, file with the tenant, or with the Collector of Internal Revenue, a claim for deductions under paragraph B on Form 1008.

The taxpayer who owns his home need include in his income no allowance for rent. He may deduct taxes and mortgage interest, but may not deduct depreciation.

Rent.

Where a tenant rents two pieces of property from the same owner, the tenant should combine the payments, and when such payments so combined aggregate in excess of \$3,000 the normal tax should be deducted and withheld, subject to authorized exemptions claimed.

A lessee paying rent in excess of \$3,000 a year under a lease from two or more individuals must make deduction from all payments to individuals in excess of \$3,000 unless certificates of exemption are filed. He should ascertain in what proportion the rent is divided by the use of office Form 1000B, which may be adapted and executed by one of the parties in interest, the others executing Form 1007. The withholding should be made from the income of individuals and not from the aggregate amount paid. This situation is not different if the lessors are husband and wife if their individual interests are separate. The situation is not changed if, by instruction, the actual payments of rent are made to one lessor, the payments to be distributed by him. Where notes are given in payment of rent, the lessee's obligation to withhold is not altered. The lessee's obligation is the same as in the case of cash rental, withholding occurring at the time the notes are given, and not at maturity.

LEGISLATION FOR RELIEF OF PROPERTY

Bills Now Going Through Legislature Will Relieve Upstate Owners of the Attentions of Two Building Inspection Departments

MANY bills of extreme importance to real estate interests are known to be in preparation for the present session of the Legislature, but few of them have so far been introduced. The Assembly has passed bills abolishing the Department of Efficiency and Economy and the State Fire Marshal's office. As both measures were recommended by Governor Whitman, they will get the same treatment in the Senate, and within a comparatively short time these two departments will go out of existence.

The report of the commission which made an investigation of housing conditions in second class cities contains the following recommendations: (1) The repeal of the State Housing Law in its entirety. (2) Home rule for cities of the second class qualified by the supervision of the State Department of Health over buildings. (3) The appointment of a commission in each second class city to draw up new sanitary and building codes. Mr. Malone has accordingly introduced in the Assembly (Int. No. 283) a bill repealing the State Housing Law. Other bills will be introduced to carry out the other recommendations.

Assembly Bills.

40. (Chace.) Amending the Tax Law (section 221) by exempting from taxation property of a less value than \$20,000, passing to the wife of a decedent having a minor child or children. If the property is valued at \$20,000 or more, it is to be taxed at the rate of 1 per cent. on its clear market value.

51. (Green.) Inserting in the Transportation Corporations Law a new section (107) making five cents the maximum charge for telephone calls in New York City of not more than five minutes duration.

61. (Phelan.) Amending the Public Service Commissions Law (subdivision 8 of section 49) by providing that in cities of the first class the public service commission may compel the interchange of transfers between surface, elevated and subway lines, at intersecting points in cases where arrangements exist for interchange of transfers at other intersecting points between such lines and systems. (Same as Assembly Intro. 735, Print 766, of 1914, by Phelan.)

66. (Fertig.) Amending the Personal Property Law (section 63) by designating the office of the Register of Bronx County as the place of filing contracts for the conditional sale of goods and chattels. (Same as Senate bill by Mr. Hamilton.)

67. (Fertig.) Amending the Lien Law (section 232) by designating the office of the Register of Bronx County as the place of filing chattel mortgages. (Same as Senate bill by Mr. Hamilton.)

103. (Simpson.) Amending the Lien Law generally. Among the changes made are the following: The term "improvement" is to include anything attached or annexed to any land or tenement and intended to be permanently used, whether the same be permanently attached or attached so as to be removable, and shall also include the drawing by an architect or engineer of any plans or specifications which are used in connection with such improvement, and also the making of a survey; a lien may be filed for labor performed or material furnished, or for materials actually manufactured for, but not delivered to the property; notice of lien may be filed at any time within four months after the completion of the contract; and all liens filed subsequent to the day preceding the day on which a trial, in a court of record of an action to foreclose or enforce a

mechanic's lien, shall be subordinate to mechanic's liens filed prior dates.

263. (Perlman.) Amending the Workmen's Compensation Law (Sections 12, 18 and 20) by reducing from 14 to 7 days the time immediately following the injury within which no compensation is to be allowed. The time within which the employer must be notified of the disability is reduced from 10 to 5 days. Claims for compensation may be made at any time after the expiration of 7 days from the date of injury, and not after the expiration of 14 days, as at present.

264. (Phelan.) Inserting in the Railway Law a new section (210) providing that where two or more lines of street surface railroads are located wholly or partly within New York City, under the management and control of one corporation, such lines shall be deemed to constitute a single street surface railroad for the purpose of imposing corporate liability for the operation of such railroads. Such lines are also deemed to be a single system for all purposes of the Public Service Commission Law with respect to the power of the commissions to make orders affecting street surface railroads.

313. (Emden.) Inserting in the General Business Law five new sections (205-a to 205-e) requiring hotel proprietors to establish a fixed rate by the day, week or month. A plan, showing each room and the price charged, must be filed with the city clerk of the city in which such hotel is located. At the end of each three months hotel proprietors may file amended plans providing for increased or diminished rates. Violation of the provisions of the act is made a misdemeanor, punishable by a fine of not less than \$25 nor more than \$250 for each offense.

330. (Kramer.) Amending the Greater New York Charter (Section 538 and new Section 541-b) by making it unlawful for employes of the Street Cleaning Department, whose duties require them to perform manual labor, to perform such labor on Sunday except where the necessity is urgent and absolute. The bill also prohibits the employment of stationary engine firemen by the Street Cleaning Department unless such firemen are duly licensed under Chapter 733 of the Laws of 1901.

331. (Kramer.) Amending the Laws of 1911 (Chapter 779) by imposing a tax on organized baseball games. Every corporation, association or league which holds baseball games in the State, under the system or arrangement known as "organized baseball," must furnish every Monday during the baseball season to the State Athletic Commission a report showing the number of tickets sold for all games held during the week and the amount of gross receipts taken in. Within 10 days after the filing of such report a tax of 5 per cent. on such gross receipts must be paid to the State Comptroller.

332. (Kramer.) Inserting in the Insurance Law a new section (121-b), by requiring payment of fire loss within 15 days after service of notice upon insurer by the insured that he consents to a finding by appraisers and an umpire, chosen as provided in the policy of insurance or in Section 121-a of the Insurance Law. This applies only to cases where the loss determined by such appraisal is not over \$500.

335. (Judson.) Amending the Laws of 1903 (Chapter 147), which provides for the issue of not exceeding \$101,000,000 bonds for the improvement of the Erie, Oswego and Champlain canals. The amendment provides that whenever the material excavated in the course of this

improvement is needed by any county, city, village or town for highway construction or repair purposes the Superintendent of Public Works may permit the removal of such material upon application of the city, county, village or town officials.

349. (Seelye.) Amending the General City Law (Sections 33 and 34) by striking out the provision that after a hearing on a special city bill, which has passed the Legislature and been referred to the city authorities for approval, such bill shall be returned to the Governor in case the session of the Legislature has terminated. The effect of this amendment is to require the return of special city bills to the Clerk of the House in which such bills originated.

Senate Bills.

229. (Mills.) Inserting in the Senate Charities Law a new article (16-a), providing for the relief of widows having dependent children under 16 years of age. Provision is made for the establishment of local boards of child welfare in each county, to be appointed by the county judge, except that in a county wholly included within a city such board shall be appointed by the Mayor. County boards of child welfare are to consist of seven members, including the superintendent of the poor, and must have three women members, and at least one representative of the public schools and one representative of the public health authorities. A city board is to consist of nine members, at least five of whom must be women, and one representative of the public schools, and one representative of the public health authorities. To be entitled to relief a widow must be of good character, and have resided in the city or county for two years preceding her application for relief. The allowance granted must not exceed \$20 a month to a widow having one child, \$35 a month where there are two children, and \$10 a month additional for each child in excess of two. The total relief granted, however, must not exceed \$60 a month. (Same as Assemblyman McCue's bill.) To Judiciary Committee.

Municipal Ownership.

294. (Cullen.) Amending the Laws of 1911 (Chapter 776), known as the "New York City Freight Terminals Act," by providing that notwithstanding the provisions of any general or special law, a railroad corporation may, with the consent of the Board of Estimate and Apportionment, purchase and hold stocks and bonds of a corporation which enters into a contract with the city for the operation of terminal facilities in the boroughs of Brooklyn and Queens, or either of them. The consent of the Board of Estimate and Apportionment can be granted only upon such notice and after such hearing as may be prescribed under rules and regulations which the board is hereby authorized to adopt. To Cities Committee.

415. (O'Hare.) Amending the Greater New York Charter (repeal of Section 247 and inserting new Section 247), by providing that before any public improvement, except an improvement under the Rapid Transit Act, which is to cost \$250,000 or more is authorized, the Board of Estimate and Apportionment may determine that a portion of the cost be borne by the city or by one or more boroughs. The whole of the remainder of the expense is to be assessed upon benefited property. If the cost of such improvement is less than \$250,000, the board may, by unanimous vote, similarly determine that the city or any borough shall bear a portion of the expense.

MORE POWER FOR THE INDUSTRIAL BOARD

The Proposed New Labor Law Will Make the Commissioners Sole Arbiters Over Factory Inspection—The Fire Commissioner's New Policy

REVISED recodification of the Labor Law of the State has been issued in book form for criticism and suggestion, preparatory to introduction in the Legislature, by the New York State Factory Investigating Commission. The date for the final public hearing has not yet been announced. Meanwhile the new code is being scrutinized carefully in behalf of real estate interests. It is expected that the Real Estate Board will presently receive a report from its special counsel, George W. Olvany, who has represented the board throughout the proceedings.

A casual examination of the volume reveals that the powers of the State Industrial Board will be very greatly enlarged if the present recodification should pass the Legislature and receive the approval of the Governor. In many places it amounts to entirely new provisions, the effect of which is to intrench the Industrial Board so deeply in the statute law and to arm it so completely as to constitute it practically the sole arbiter over the "construction, alteration, equipment and maintenance" of factories, factory buildings and mercantile establishments in the entire State of New York.

Definition of a Factory.

The term "factory" is held to mean any building occupied in whole or part by or used for a factory, and in which at least one-tenth of all the persons employed in the building are engaged in work for a factory. The provisions of the chapter affecting structural alterations, and the installation of fixtures and apparatus, will not apply to factories where less than five persons are employed, except as prescribed by the Industrial Board in its rules.

The Industrial Board is empowered "to make, amend and repeal rules for carrying into effect the provisions of the chapter, applying such provisions to specific conditions and prescribing specific means, methods or practices to effectuate such provisions."

A new provision confers on the Industrial Board substantially the same powers as are held by the Greater New York Board of Examiners under the Charter, in addition to the power to both make and repeal rules. Thus the board is to possess the unique prerogative of passing upon appeals from its own rules and of modifying its own rules when it deems this course necessary. An appeal can only be taken to the board from the orders of the Commissioner of Labor, who is the chairman of the board.

Further, the Industrial Board, now under the revised law, "to make, amend and repeal rules for proper sanitation in all places to which this chapter applies, and for guarding against and minimizing fire hazards, personal injuries and diseases in all places to which this chapter applies with respect to:

"a. The construction, alteration, equipment and maintenance of all such places, including the conversion of structures into factories, factory buildings and mercantile establishments;

"b. The arrangement and guarding of machinery and the storing and keeping of property and articles;

"c. The places where and the methods and operations by which trades and occupations may be conducted and the conduct of employers, employees and other persons;

"It being the policy and intent of this chapter that all places to which it applies shall be so constructed, equipped, arranged, operated and conducted in all



JAMES M. LYNCH,
Chairman of the State Industrial Board.

respects as to provide reasonable and adequate protection to the lives, health and safety of all persons employed therein, and frequenting the same, and that the board shall, from time to time, make such rules as will effectuate such policy and intent.

"3. The rules may be limited in their application to certain classes of establishments, places of employment, machines, apparatus, articles, processes, industries, trades or occupations or may apply only to those to be constructed, established, installed or provided in the future.

4. The rules of the board shall have the force and effect of law and shall be enforced in the same manner as the provisions of this chapter.

"5. No provision of this chapter specifically conferring power on the Industrial Board to make rules shall limit the powers conferred by this section."

Mill Construction Permitted.

In the construction of factory buildings the Industrial Board is directed to permit the erection of buildings not more than six stories high and provided with sprinklers to be of "mill construction," or "slow-burning construction," when built according to specifications of the Industrial Board. The board may also permit the erection of buildings not over six stories high when of incombustible construction, but not complying with the requirements of fireproof buildings when in the opinion of the board there is a small life hazard.

Fire Commissioner's Report.

Having disposed of the accumulation of 13,000 complaints which he found in the Fire Prevention Bureau when he took office in January one year ago, Fire Commissioner Adamson announced this week that the Fire Prevention Bureau is now in a position to adopt a different policy in the matter of making building inspections. Heretofore it has been the policy to make inspections only upon complaints by citizens and reports by company commanders of dangerous conditions, and where such inspections were made they covered only the conditions complained of. Now, Commissioner Adamson states, the Fire Prevention Bureau is in a position to inspect any building from top to bottom where

the owner desires such an inspection to be made.

"We completed, during 1914, 13,000 complaints that have been accumulating for the last five years," said the Fire Commissioner, "and we are now in a position to make complete inspections of buildings instead of piecemeal inspections. Heretofore there have been justifiable complaints that orders from the Fire Prevention Bureau and other City and State Departments requiring structural changes in a particular building are not all issued as the result of a single inspection of a building. During 1914 our inspectors were instructed, when visiting a building, to deal only with the matter complained of and not to spend time in going through the building from roof to sub-cellar for the purpose of reporting every condition requiring a remedy. If we had not adopted this policy we would never have disposed of the enormous volume of complaints which I found here when I came into office.

"One result of the system of inspecting only for the matters complained of is that owners have received orders at different times during the year requiring different structural changes to remedy different conditions that had been complained of to the Fire Department at different times. I feel, and the building owners feel, that they are entitled to be informed of all the requirements of this department affecting a building after a single inspection is made.

"There is now no reason, however, why any owner who desires to have his building thoroughly and completely inspected once for all, may not be accommodated with such an inspection. Any written request for such an inspection will be honored by the Fire Department; and as a result orders will be issued covering all the structural changes necessary to make the building fully meet the requirements of the Fire Department. Thereafter, for a period of years, the owner may reasonably expect to be free from inspections or orders of the Fire Department unless the character of occupancy or number of occupants of the building is radically changed.

"A certificate will be issued by the Fire Commissioner to the owner of the building that it complies fully with the requirements of the Fire Department as to structural conditions so long as the present character of occupancy and number of occupants are substantially maintained, and the Fire Department will call upon the owner thereafter only to make necessary repairs affecting the upkeep of the building.

"It will be necessary for the Fire Department to make inspections from time to time to see that the fire appliances are kept in working condition, and particularly that tenants of the building do not introduce bad housekeeping practices, such as accumulations of rubbish and obstructions to fire escapes; but so far as the general structural condition of the building itself is concerned the owner will be justified in depending upon the certificate of the Fire Commissioner as insurance against further orders, except for maintenance and upkeep."

—The city has lost since the year 1898, through uncollected and uncollectible taxes, the great sum of \$93,889,000, according to a report of the Comptroller. By far the greater part of the loss is, of course, represented by uncollectible personal taxes.

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Building Construction and Building Management
in the Metropolitan District

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Ninety thousand names on the city payroll and only one hundred and twenty-five thousand taxpayers. Almost "fifty-fifty."

The occasional rumors of great freight terminals about to be erected add to the gayety of the real estate market, and would add much to its prosperity if they could sometimes be confirmed.

There is one tunnel to Queens already, and if you bore another, where will you get the money to build the new Kings County Court House? Brooklyn is asking the question. Commissioner Maltbie says the proposed tunnel will cost \$5,500,000, and if it goes through, no other pending plan will have a chance. Why wasn't the insufficiency of the Queensboro Bridge discovered before?

Queens has no borough hall to call its own, but must house its official family in rented quarters. The Borough President has asked for an appropriation of \$200,000 for the purchase of a site, and the Chamber of Commerce is backing his plea. Valuable records will not be safe until there is a suitable building, and the new importance of Queens entitles it to a suitable capitol building.

The real estate bodies are proving their ability to be helpful to the official municipal boards and officers in various ways. The governors and appraisal committee of the Real Estate Board are holding conferences with the Court House Board with a view to giving the commissioners the benefit of their opinion in a written report upon the court house project as a real estate operation. The report will also embody constructive advice as to levying assessments and laying out abutting streets.

The "Build Now" Movement.

The more cheerful outlook on the business situation, to which the Record and Guide recently called attention, is plainly spreading to real estate and building. All over the country there is evidence of increased interest and activity. The interest is taking the form chiefly of a concerted attempt to induce capitalists, property-owners and speculative builders to undertake operations immediately instead of postponing them to a subsequent date. This attempt is being attended with a large measure of success, because it is based upon sound economic reasons.

Last fall a large number of building operations were abandoned as a consequence of the disorganization which followed upon the outbreak of the European war. In many instances the abandonment of these enterprises was forced upon the intending builder. He was unable to make the arrangements for financing the operations, upon which he had counted. In other instances the abandonment was the result of a cautious attitude towards business prospects. Many business men and investors, with money in the bank, prudently preferred to keep their capital in a fluid form until the economic effects of the war could be more accurately estimated.

In the majority of cases there is no reason now why these abandoned projects should not be resumed. The unfortunate economic effects of the war have not entirely spent their force; but the back of their offending is broken. A period of rather active business is plainly foreshadowed, due to the fact that American raw materials will be consumed in enormous quantities by Europe and at high prices. Loanable capital is being offered on real estate in considerable quantities. It cannot be expected that money will actually be cheap, at a time when so much capital is being destroyed; but there should be enough in this country for all legitimate purposes. The new banking system will add considerably to the credit value of existing stocks of gold in the banks. Then there is, of course, a real and a general need of new buildings. For some time the amount of money invested in new construction has been less than normal; and an enlargement of business activity will bring with it an imperative demand for more space. Finally, the particular advantage of building now is derived from the low price of building materials. Construction work is cheap. Many contractors will take jobs almost at cost for the sake of keeping their organizations together. But while building is still cheap, it may not long remain cheap. The price of building materials is already rising. Accumulated stocks in the hands of dealers are not very abundant. A builder who wishes to take advantage of the low prices cannot afford to delay. In a few months or less the cost of materials may be high rather than low, and contractors will be exacting their ordinary profits. The man who intends to build and does not make immediate preparations is making a mistake.

Important Plans.

The news of the past few weeks indicates clearly that New Yorkers are beginning to appreciate the situation and are making preparations for building. Among the very recent announcements has been that of a store for the Brokaw Brothers running through from Broadway to Seventh avenue at 42nd street, and the beginning on May 1st of the long delayed office and loft building which is to be erected on Broadway opposite the Herald Building. Early construction will also be started on a store and loft building for the vacant corner of 37th street and Fifth avenue. The past week has added a number of noteworthy projects to this list. The most important of these is the new twenty-story building which is to be erected on Eighth avenue between 33rd and 34th streets; but the other two announcements are also of considerable

interest. The Realty Holding Company is going to improve a large plot in 40th street west of Seventh avenue, which it purchased some years ago; and a builder is to put up a sixteen-story loft east of Fourth avenue in the Thirties.

In one or two instances plans for these buildings may have been hastened by the prospect of the passage of an ordinance limiting the height of skyscrapers; and this motive may be effective in increasing the amount of new construction undertaken during the coming spring, but for the most part the announcements are concerned with ordinary building enterprises, whose starting has been delayed by the general conditions of the real estate and money markets. What is most significant about these announcements is that with two exceptions they are all concerned with rather small sections. They all concern property situated between Longacre Square and Greeley Square—with the section, which, after the dual subway system is completed, will enjoy the extraordinary advantage of being enclosed by four express stations, two on each of the new subways. The Record and Guide has frequently predicted that when a revival of real estate and building activity does take place, this particular district will be the first to feel the effects of the new impulse. Whereas the east side of the mercantile district will not be any better off essentially after the completion of the new subways than it is at present, the West Side will be enormously benefited by the improvement in its means of communication with the remainder of the city. The consequence is that a number of new loft and business buildings are being built on Broadway or to the west of that thoroughfare. Indeed Broadway and its vicinity and Fifth avenue and its vicinity practically monopolize the current building activity in the mercantile and retail districts.

Unified Inspection the Main Thing.

Mayor Mitchel has appointed a strong committee with Mr. Allan Robinson at its head to consider afresh the proper way of providing for the reform of the building inspection system in this city. The constitution of such a committee is extremely desirable, because the matter has been left in a doubtful condition. The several real estate associations have agreed to demand unified inspection service, but they want the administration of the law placed in the hands of borough officials. In asking for a unified system of inspection they are occupying much stronger ground than when they ask for borough administration. Unified inspection is necessary, and the failure to secure it would be disastrous. Borough administration may be desirable, but it is not so desirable as unified inspection. If the real estate and building interests are more likely to get unified inspection without borough administration than they are to get it with borough administration, they would be foolish not to sacrifice the smaller for the greater object. There can be no doubt that borough administration will be very unpopular with many of the people, who are most interested in securing a rigid administration of the laws. The whole matter needs, consequently, a certain amount of reconsideration, and it is certain that Mr. Robinson's committee will bestow upon it just the patient and careful discussion which it needs.

Who Are Desirable Immigrants?

Editor of the RECORD AND GUIDE:

Mr. William E. Harmon says in the article "Has New York Seen Its Best Days?" that "New York can have entirely too many people who pay from \$15 to \$25 a month rent."

He reinforces this by quoting the Mayor of Salem, Mass., who said: "We don't want this class of people; we don't want \$2,500 houses; it costs this town nearly \$30 a year to educate each child, and the more of such population we have the poorer we are."

If there is any city in the United

States where a family of healthy children is not worth \$30 a year per child, you can send them all to Berkeley Heights, N. J., where I own a lot of land and will be only too glad to have them.

Anyone who lives in a \$2,500 house on a suitable lot must pay the equivalent of a rent of at least \$300 a year, whether he owns the house or not. In the ordinary ratio of rent to expenditure that will represent not less than \$1,200 of expenditure by that family. The profit on that at retail prices will be something in the neighborhood of \$400. The retailers who are sustained by such trade in turn pay taxes out of these profits.

If it is not worth several times \$30 to a town to have \$400 profits left with its citizens it must be a town where somebody else owns all the land and naturally gets all the profits.

BOLTON HALL.

The Unemployment Hysteria.

Editor of the RECORD AND GUIDE:

It is about time that all this hysterical and exaggerated talk of unemployment should be taken in hand and squelched. It has been stated that there are more than 500,000 men unemployed; this statement is an error; at the very outside, they do not exceed 250,000, and about one-half of them haven't worked for years, and won't work, and about one-third of them are incapable of working.

We have seen how, when the labor unions enjoined the subway contractors from employing alien labor, it was found impossible to get the American unemployed to work in the subways; the truth is that every emigrant on his arrival here finds work and does work; but this city is filled with men who have been told that the State and City owe them a living, whether they work or not, and they consequently don't and won't work; they couldn't be compelled to work even with the aid of "Boer sjambok."

There are certain members of the present Administration who have been, in season and out of season, advocating municipal socialism under the guise of "social uplift"; they have allowed their emotions to run away with their brains.

It is a well known fact that fully one-third of the Municipal Lodging House has been unoccupied; it has been stated that the reason for this is that they have no social lounge in which they can loaf, smoke and swap loafers' yarns during the day; that this ought to be remedied so that they could be made comfortable while the City finds them such employment as will suit their pockets and artistic tastes.

We have seen how, at a Board of Estimate meeting, a certain well known gentleman told the members of that board that he was ashamed of them; that they must find work for the unemployed and that the responsibility was up to the city. He evidently didn't care whether they begged, borrowed or stole it; they must find money even though they committed penal offenses by violating their trusteeship under the law as the city's managers.

We have seen how, at the same meeting, a certain lawyer insisted that the city spend \$25,000,000 to \$50,000,000 in the purchase of machinery to be installed in the vacant loft buildings of the city for the purpose of providing work for the unemployed; it was immaterial whether the city officers could find the money or not, but they must find it. It was immaterial whether owners of the vacant loft buildings were paid rent or not; it was immaterial whether the unemployed were capable of performing the work that the machinery was to be set up for; and the crowning proposal of all was that the goods manufactured should be presented to the Belgian war and Italian earthquake sufferers, so they should not come into competition with the sale of labor union products.

The city is full of hysterical Socialists principally working for their own pockets and insisting that the city take the money from the workers to benefit the loafers that infest the metropolis; it is about time that their practices should be exposed.

Fortunately, we have in the Comptroller a man of independent character and force; he is doing his best to expose the "something-for-nothing" ideas that are being foisted on the city, and he is ably seconded by President McAneny.

The hair-brained municipal Socialists haven't brains enough to see that the means they are using to accomplish their so-called "social uplift" are the very means that are producing the very conditions to which they object; they are busily engaged in manufacturing husky paupers, and the deserving poor are left to their fate, because they don't come out in public assembly and demand their share of the taxpayers' money.

STEWART BROWNE.

170 Broadway.

What Real Estate Needs.

Editor of the RECORD AND GUIDE:

Property owners are so despondent that they must have some relief by legislation in the way of reducing taxation and in more reasonable factory regulations.

I suggest the following:

1. Chapter 669, Laws of 1911, which pensions our city employees after thirty years' service, exempting the police, firemen and school teachers, costs about \$7,000,000 yearly and it is increasing.

Mayor McClellan vetoed it at the time, but for some strange reason Gaynor approved it! If real estate men cannot repeal it, let them advocate an amendment of forty years' service, which will save millions.

2. The salary of the District Attorney of New York County in 1910 was raised from \$12,000 to \$15,000, by Chapter 295, page 523, Laws of 1910. I have known every District Attorney since "Ben" Phelps, who was elected in 1879, and I am confident that not one of them, with perhaps one exception, earned anything like \$12,000 net at his law practice at the time of his appointment. It would have a good moral effect to repeal such a law.

3. A délégation should be sent to Governor-elect Whitman, asking him to put a clause in a special message to amend the labor law as to factories, so as to be reasonable to the owners, especially with automatic sprinklers, the number of employes on each floor, according to the width of the staircase and the counter-balanced stairs at the bottom of the fire escape, which shuts out the light of the show window of the store in many cases.

4. An act is in force in Florida putting a license fee on each profession or business, such as a lawyer, doctor, grocer, plumber, carpenter, etc. Adopt it in New York.

A license fee law will yield little or no income if the salaries are far above the market price, as many New York City salaries now are.

Think of paying stenographers \$2,000, and when a taxpayer criticises them they reply, "Outside people who work for less are not good enough for municipal service." Indeed!

5. Congress, on account of the hard times and partial depletion of Uncle Sam's treasury, has just reduced some Federal salaries.

Amend our city charter to give our celestial and theoretical Board of Estimate power to reduce city salaries by not more than 10 per cent. in 1915 and thereafter. I hope this board will soon come down to earth and do something practical, and thus give direct and indirect taxpayers real relief. Do not forget that the tenants as well as the landlords often suffer by governmental extravagance!

Here is a good chance for the Merchants' Association, the City Club, Citizens' Union, the Real Estate Board, the United Real Estate Owners' Association, the Brooklyn League and the thirty or forty local taxpayers' associations to unite on the above mentioned program, especially to amend the pension employe swindle of 1911.

ALFRED R. CONKLING.

80 Maiden Lane.

Where the Tenement House Law is Doing Harm.

Editor of the RECORD AND GUIDE:

The Manufacturers and Business Men's Association of New York City at the last meeting appointed a special committee composed of Charles G. Rickerson, David Porter, Alfred E. Kleinert, Andrew F. Wilson and Audley Clarke (chairman) to co-operate with other committees in their efforts to procure modifications of the law, which would permit the building of the "three-family house."

The Manufacturers' Association and the committee view with alarm the fact that, during the last eight or nine years the Tenement House law has been in operation, it has resulted in practically eliminating the building of three-family houses and encouraged the erection of the twenty and twenty-four family houses. This class of apartment is now being erected in increasingly greater numbers every year in this borough. These apartments are very expensive and not at all suited for the proper development of family life and promotion of good citizenship. In fact, we feel that they are a menace to the social welfare and healthful upbuilding of the city, as tending to produce a class of people who have little or no interest in the real welfare of the city, and who are not developing the qualities which make for the best type of citizens.

Further, these buildings, these human "bee hives," are not and can not be occupied on account of their high scale of rent by men of moderate means, especially those who have families of any considerable size. Their cost to build and operate is so great that it is almost impossible for a tenant to ever become an owner, and the result is that the percentage of the real estate owners is decreasing annually, which is a source of regret and should secure our earnest consideration.

It seems as if there must be something wrong somewhere, and we would like to find out what the trouble really is. If it is due to the unforeseen effect of the Tenement House law, which has otherwise accomplished so much good, let us work to amend that law. Certainly those who secured the enactment of this law realize that it was intended to protect our humbler inhabitants who were unable to help themselves. We must furnish healthful homes for our working classes.

The Tenement House law has failed in this direction absolutely. Why? Because the economic side of the case has been ignored. We realize that the building business is as important a business as any in the Borough of Brooklyn and that a building must work out economically; that investors must be able to secure a reasonable profit, otherwise they would not invest their money in improved property. The ever increasing taxes that are loaded on to real estate and the annoyance that owners are subject to by reason of excessive and costly inspections by the various departments have had a very depressing effect upon the value of improved real estate, making it increasingly difficult to sell.

Before the present Tenement House Law was in operation, a great many three-family houses were built. These houses have a great many points of interest to the builder and to the rent-payer. They make for privacy and for larger opportunities for raising a family.

We can see so many good reasons for working for this end and so few objections that can reasonably stand in the way, that we would be glad to do anything in our power that will accomplish this object, and in doing so, we feel that we are working for the best interest of the city at large and its moral and social development.

Brooklyn has been called the "City of Homes." It is fast becoming a city of furnished rooms with no family life. Let us work to protect our boys and girls and encourage at least a measure of home life that is fast disappearing in our city of miniature apartments that stifle their moral, spiritual and physical growth.

AUDLEY CLARKE, Chairman.

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MORE TAXES ON REALTY.

An Increment Tax Recommended by the Mayor's Commission.

THE Mayor's commission to which was referred for investigation the problems in taxation now confronting the city government has prepared and submitted a preliminary report, together with drafts of legislative bills to carry the recommendations into effect. The report is now in the Mayor's hands but is not yet available for publication.

It is understood to recommend four new forms of local taxation as emergency measures, any one or all of which may be either adopted or rejected by the Board of Estimate. It is understood that the commission is yet to report upon the single tax question which was referred to it for investigation.

The present report has necessitated considerable mathematical compilations, in order to estimate the amount of money that would be produced by each one of the new forms of taxation. It is rumored that the commissioners were strongly impressed by the critical condition of the city's finances and the need of emergency measures at once, and that because of this, and for reasons of expediency, some were prevailed upon to vote for certain of the resolutions who under other circumstances would have voted otherwise. From the meeting at which the report was adopted as a whole some of the members absented themselves, and two others voted against it until the last. One can readily believe the rumors that the meetings of the commission were characterized at times by heated debates.

Since the publication in the Brooklyn Eagle of Sunday, naming four new forms of taxation as being recommended in the commission's report, various rumors have been current in real estate circles, in the absence of official information, as the members are preserving secrecy. The four new kinds of taxes proposed are said to be of the following nature:

1. A tax, or fee, on every business concern, regulated as to amount by the size of the business.
2. A tax upon the head of every family in the city occupying an apartment or dwelling. Some reports designate this as an "occupancy tax" and some as a "poll tax."
3. A tax on the "unearned increment" in the value of real estate.
4. A tax on all persons advancing money on mortgages secured by real estate, rated according to the amount of the loan, and so levied that it cannot be shifted to the borrower. The term "mortgage tax" has been applied to this new tax.

A previous commission, appointed to discover new sources of revenues, for the city, reported in favor of a tax on the so-called unearned increment and aroused thereby great opposition among property owners.

The members of the present commission are:

Alfred E. Marling, chairman; Professor Edwin R. A. Seligman of Columbia University, chairman of the executive committee; Frederic C. Howe, Immigration Commissioner, secretary; Robert S. Binkard, the secretary of the City Club of New York (a member of the former commission); President Commissioner Purdy, Lawson Purdy of the Tax Board, Tax Commissioners Charles T. White, John T. Holleran,

and Ardolph L. Kline; Frank Harvey Field, Joseph N. Francolini, Hamilton Holt, Professor Jeremiah W. Jenks, Frederick C. Leubuscher, well known as a single tax advocate; Walter Lindner, Cyrus C. Miller, former Borough President of the Bronx; George V. Mullan, formerly Mayor Mitchel's law partner; Louis H. Pink of Brooklyn; David Rumsey, Oscar R. Seitz, Frederick B. Shipley, Robert E. Simon, Franklin S. Tomlin, Delos F. Wilcox, Colin H. Woodward.

C. C. Mollenhauer, president of the Brooklyn Board of Real Estate Brokers, has termed the scheme "ridiculous" and said he was sure that the board would fight it to a finish. President McGuire, of the Real Estate Board, said he would not express an opinion in the matter until he knew what the report really contained.

REAL ESTATE BANQUET.

The Real Estate Board Will Have Reservations for a Thousand on Next Saturday Night.

The Nineteenth Annual Banquet of the Real Estate Board of New York, to be held at the Waldorf Astoria on next Saturday evening, Feb. 6, promises to be in every respect the most complete affair of the kind ever held by the board. Elisha Sniffin, chairman of the banquet committee, announces that reservations approximating 1,000 have been made.

The speakers will include Mayor John Purroy Mitchel, Hon. Dudley Field Malone, Collector of the Port; Commissioner Robert E. Dowling; Haley Fiske, Second Vice-President Metropolitan Life Ins. Co.; and J. Victor Barry, Assistant Secretary Metropolitan Life Ins. Co. Laurence M. D. McGuire, President of the Real Estate Board, will act as toastmaster.

The list of invited guests includes public officials, professional men and representative real estate men from New York, Chicago, Boston, Philadelphia, Rochester, Westchester and New Jersey. These will meet on neutral ground to discuss the various problems relating to real estate and the City of New York. In this list of guests is included the following: Hon. Wm. A. Prendergast, Hon. Geo. McAneny, Hon. Markus M. Marks, Hon. Douglas Mathewson, Hon. Lewis H. Pounds, Hon. Maurice E. Connolly, Hon. Chas. J. McCormack, Hon. Henry Bruere, Hon. Lawson Purdy, Mr. Cqrus C. Miller, Gen. Lewis W. Stotesbury, Judge Frank Hasbrouck, Hon. Abram I. Elkus, Hon. Chas. D. Olendorf, Mr. Thomas Shallcross, Mr. Elbridge Gerry Snow, Hon. M. Mayer, Mr. Franklin Pettit, Mr. George C. Boldt, Mr. Wm. C. Breed, Mr. Stewart Browne, Mr. Frederick H. Ecker, Mr. Wilbur C. Fisk, Mr. M. Morgenthau, Jr.

Guaranteed Mortgage Company.

At the annual meeting of the Guaranteed Mortgage Company of New York on January 19 all the members of the board of directors were re-elected and the former officers continued. The annual report makes it plain that the conditions following the outbreak of the war have not seriously affected the business of guaranteed mortgage companies. There has been a falling off of new business, but sales for the year have more than equalled cancellations, and the total amount of guarantees now outstanding shows a 7 per cent. increase. The company's net earnings have amounted to 11¼ per cent.; dividends,

to 8 per cent., and addition to undivided profits, 3¼ per cent.

During the year the policy was adopted of investing part of the capital in standard bonds, because of their greater availability in case of a run on mortgages; and in this connection the company emphasizes the fact that it has never resorted to the eighteen months' clause in its policies, but has taken up all its matured mortgages where the holders asked for payment.

The limit of guarantees to be issued has heretofore been fixed by the executive committee at ten times capital and surplus. As that limit is nearly reached, it is probable that the capital will be increased during the year. This report, coming at a time of serious depression, will be most encouraging to people interested in real estate who are waiting for signs of better times.

BRONX AFFAIRS.

Interesting Discussions Before the New Chamber of Commerce.

The Public Service Commission has informed the Bronx Chamber of Commerce that the construction contract for the Westchester avenue line will be let as soon as practicable after the plans for the bridge over the Bronx river have been decided on by the United States Government. The chamber has also been notified by the United States War Department that the matter of the bridge is receiving attention from the engineers and that a fuller report will soon be made.

These communications were received by the chamber at its January meeting in the Waldron Building last Saturday evening, President Albert E. Davis in the chair.

A letter from S. Clay Adams, of the Adams-Flanigan Co., was read urging support for the "Trade-at-Home" movement in the Bronx, and a resolution commending it to the people of the borough was adopted.

Dr. Frederick M. Henssler urged the chamber to endeavor to obtain the running of the Madison avenue surface cars over the bridge and through 138th street to the "L" station. A resolution was adopted to this effect.

A letter was read from Charles H. J. Dilg, of the Dilg Manufacturing & Trading Co., urging that the New Haven Railroad make at least one stop in the Bronx on its main line at Melrose or Mott Haven stations, as might be preferred. A resolution was adopted directing the secretary to write to the Public Service Commission and the New Haven Railroad to urge the granting of this convenience.

George Damm stated that he understood the New Haven Railroad intended to discontinue the running of its main line trains into the Grand Central Station after the completion of the connecting road now being constructed through the Port Morris section and over to Long Island.

Henry S. Gamp moved and Charles L. Ullman seconded a resolution which was adopted approving of Senator Dunning's bill for a 5-cent fare on all railroads within the city limits. During the discussion John C. Walworth said it was unreasonable to expect passengers to be carried in expensive cars, with upholstered seats, where every passenger had a seat, for the same fare as in light cars where strap-hangers paid the dividends, the trains would have to leave the Grand Central with ten cars and drop off half of them at the city line. It would mean also that Mt. Vernon people could travel to Coney Island for 5 cents, and that was too much to expect. Charles L. Ullman said that the development of the Bronx was more important than the comfort and convenience of the suburban commuters.

The proposition to abolish county governments through the constitutional convention was made a special order of business for the February meeting.

A resolution was adopted urging Park Commissioner Whittle to apply to the Board of Estimate for permission to ask bids from kindling wood dealers and

others, to whom the wood will be valuable, for removing the dead trees from the parks, and thus save the \$101,065.50 proposed to be expended for this purpose, while at the same time giving employment to the unemployed.

The question of waste of funds in repaving was discussed and a resolution adopted asking Borough President Mathewson to furnish the chamber with a list of the streets upon which it was proposed to expend \$465,045 for repaving.

Bronx Board of Trade.

Edward B. Boynton, president of the American Real Estate Company, was elected president of the Bronx Board of Trade, formerly known as the North Side Board of Trade, this week. Eugene H. Rosenquest, president of the Westchester Gas & Electric Company, was elected vice-president.

The board of directors elected will serve from one to three years. The members elected for one year are Charles F. Minor, Edward B. Boynton, Albert Goldman, George S. Ward, James L. Wells, Charles A. Berrian, Louis V. Fox, George N. Reinhardt, J. Harris Jones and Park Commissioner Thomas W. Whittle.

Those elected to serve for two years as directors are Olin J. Stephens, William S. Germain, Herbert A. Knox, Robert J. Moorehead, Rev. William H. Kephart, John H. Denbeigh and Fred W. Hottenroth. The three-year term directors elected were William W. Niles, S. Clay Adams, John F. Steeves, Eugene H. Rosenquest, James Breckenridge, Elmer D. Coulter, Theodore Trimmer, F. A. Wurzbach and Surrogate George M. S. Schulz.

The Time to Be Prudent.

The Advisory Council of Real Estate Interests has adopted a minute expressing sympathy with the distressing situation in regard to unemployment, and the members, as individuals, are willing and ready to do whatever they are able to relieve it. The council is of the opinion, however, that it is neither wise nor proper for the city to undertake the prosecution of public improvements unless it is financially safe at the present time; and that this matter should be left in the hands of the Board of Estimate and Apportionment, as the official body best qualified to consider it. The attitude of the Comptroller on this subject commends itself to the council, in so far as it understands the situation.

Damages Six Cents.

A second award of six cents as damages against the Interborough from the erection of a station of the elevated road has just been found by commissioners appointed by the Supreme Court to fix the damages to the Brockholst, northwest corner of 85th street and Columbus avenue. Skinner & Bermat, specialists in prosecuting claims against the elevated railroad, represented the Clauson estate in the attempt to secure substantial damages for the erection of the new station at 86th street and Columbus avenue, extending in front of that property; but they were unable to satisfy the commissioners that any such damage has resulted after considering the benefits that station has produced.

This is the second decision as to the effect of the new elevated railway improvements upon abutting property, the first being a similar verdict of six cents damage in respect of the 38th street and Sixth avenue station recently erected.

PRIVATE REALTY SALES.

A \$2,500,000 building operation in the Pennsylvania Station zone, this week, involving the sale of an Eighth avenue block front, was the principal deal of the week. The project is one of the largest ever undertaken in that section of the city in a long time and one of the most significant of the year. The fact that one of the large lending institutions has agreed to finance the operation is being favorably regarded

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as a possible indication of an improvement in the condition of the money market. The deal serves also to attract attention to a district of the city, for which great things have been predicted since the plans of the Pennsylvania Railroad became known.

Besides this large transaction, there were several others closed which may be optimistically regarded. An upper Broadway block front bought by a builder; the acquisition of a property as a branch for a bank and the exchange of a valuable Lenox Hill apartment house for a mid-town building site, constituted other important items of the business. There was moderate activity among smaller buyers and an increased demand for practically every kind of property in various sections of the city.

The total number of sales reported and not recorded in Manhattan this week was 24, as against 19 last week and 27 a year ago.

The number of sales south of 59th street was 7, as compared with 7 last week and 6 a year ago.

The sales north of 59th street aggregated 17, as compared with 12 last week and 21 a year ago.

The total number of conveyances in Manhattan was 136, as against 123 last week, 19 having stated considerations totaling \$1,126,000. Mortgages recorded this week number 66, involving \$1,922,632, as against 66 last week, totaling \$778,545.

From the Bronx, 9 sales at private contract were recorded, as against 9 last week and 15 a year ago.

The amount involved in Manhattan and Bronx auction sales this week was \$814,400, compared with \$860,150 last week, making a total for the year of \$4,219,591. The figures for the corresponding week last year were, \$554,530, and the total from Jan. 1, 1914, to Jan. 31, 1914, was \$5,303,221.

\$2,500,000 Publishers Building.

The 461 Eighth Avenue Realty Company, Larkin Brothers and other interests, bought from Archibald D. Russell the old Haeger warehouse property, occupying the block front on the west side of Eighth avenue from 33d to 34th street; also from Mrs. Margery S. Ruttman, the dwelling 303 West 33d street and from Cornelius F. Sheehan, 302 West 34th street. On the combined plot of about 23,500 square feet, a twenty-one story building for the printing and publishing trades will be erected at an estimated cost of \$2,500,000. The project has been financed by the Title Guarantee & Trust Company. The sole broker in the transaction was Joseph P. Day. John J. Buckley represented Larkin Brothers, as attorney, Brett & Goode (Inc.) have been appointed agents for the new building. Additional details will be found under Current Building Operations.

Altman Home Sold.

It was reported yesterday that the estate of Benjamin Altman had contracted to sell the two Columbia College leaseholds at the northwest corner of Fifth avenue and 50th street, known as 626 Fifth avenue and 1 West 50th street, fronting 35.5 ft. on the avenue and 164 ft. in the street. The property had been occupied by Mr. Altman as his home, part having been converted into his famous art gallery. The corner property will probably be demolished or altered by the erection of a modern business building. The buyer is said to be a client of Walter T. Stern, attorney.

\$500,000 Exchange.

Dr. Robert C. Myles bought through Harris & Vaughn, from the Rivoli Construction Company, Judson S. Tod, president, the nine-story apartment house, 27 East 62d street, on plot 57x100.5, which was built about two years ago from plans by Lawlor & Haase. In exchange, Dr. Myles gave

44-46 West 38th street two four-story dwellings on plot 41x98.9, west of the Lord & Taylor store. The deal involved properties held at about \$500,000.

Broadway Block Sold.

Jacob Axelrod, the builder, bought from the City Investing Company, Robert E. Dowling, president, the block front on the east side of Broadway, from 88th to 89th street, which was acquired by the seller several weeks ago, from Francis M. Jencks. The property has a frontage of 201 feet on Broadway, 175 feet in 88th street and 80 feet in 89th street. It will be improved with two twelve-story apartment houses. The brokers in the deal were Slawson & Hobbs and Barton Chapin.

Bank Buys for Branch.

The Corn Exchange Bank has purchased from the Lexington Operating Company, through the Douglas Robinson, Charles S. Brown Company, the five-story building, at the northwest corner of Lexington avenue and 60th street, fronting 100.5 feet on the avenue and 22 feet in the street. A branch office of the bank will be established in the building.

West Side Holdings in Trade.

The 11th Street Construction Company, Samuel Williams, treasurer, sold 32-50 West 11th street, three five-story apartment houses, on plot 87.6x72, to Hyman Sarner & Son, who gave in part payment the block front of eight lots on the west side of Amsterdam avenue, between 186th and 187th streets, 214.10x100. The exchange involved about \$400,000.

Operator Sells Old Holdings.

Sol. L. Pakas, who has owned 306-308 West 35th street for ten years, sold it to M. Barry. It comprises two three-story dwellings on plot 38x74.1, just east of the Manhattan Opera House. Mr. Barry has not made his plans known with reference to a possible improvement.

Manhattan—South of 59th St.

ELDRIDGE ST.—Arthur A. Goldstein sold from the Clement Muller estate the 5-sty tenement and 3-sty rear tenement at 41 Eldridge st, on lot 25x100, to Morris Kulok. The property has been in the same ownership since 1864. Mr. Goldstein states that a 6-sty mercantile building will be erected on the site, for which he has been appointed agent.

40TH ST.—Martin A. Toohey, as executor of the estate of Michael Kavanagh, has sold 328 East 40th st, a 4-sty building on lot 25x98.9.

58TH ST.—Samuel Wacht bought from the 59th Street Realty Co. 211 West 58th st, a 5-sty flat, on lot 25x100.5, west of the Central Park Riding Academy.

Manhattan—North of 59th St.

71ST ST.—Douglas L. Elliman & Co. sold for the estate of Frederick Orth the residence at 127 East 71st st, on lot 20x100.5.

93D ST.—Brown-Weiss Realities sold 253-255 West 93d st, two 5-sty dwellings, on plot 37x100.8, to Robert S. Streepe, who gave in part payment 505 West 164th st, a 5-sty flat, on plot 50x100.

113TH ST.—Assets Liquidation Co. sold 308-310 East 113th st, a 6-sty tenement, on plot 50x100.

116TH ST.—Gambit Realty Corporation sold 55-59 West 116th st, a 6-sty apartment house on plot 50x100, to the Hudson Investing Co., Frederick F. French, president, which gave in part payment 320 West 106th st, a 5-sty dwelling, on lot 23x100.11.

128TH ST.—Sadie W. Smith is reported to have sold 16 West 128th st, a 3-sty dwelling, on lot 17.6x99.11.

174TH ST.—Morris Rosenblatt bought from the J. B. C. Building Co., J. B. Cotier, president, 516-518 West 174th st, a 5-sty apartment house, on plot 50x100.

178TH ST.—Haven Realty Co., William Braunsdorf, president, sold the 5-sty apartment house at the northwest corner of 178th st and Pinehurst av, on plot 50x100, to John R. Agnew, who gave in exchange 316 West 120th st, a 5-sty flat, on lot 20x95 and the 5-sty new-law house, 1052 Fox st, Bronx, on plot 37.6x100.

MANHATTAN AV.—John R. Davidson sold for Mrs. J. B. Remington, 124 Manhattan av, a 3-sty dwelling on lot 17x70, to Madame D'Halluin.

1ST AV.—Pepe & Bro. have sold for Joseph Malaspina to Lunigiani Realty Co. 1118 1st av, a 5-sty tenement, with stores, on lot 25x95. This property was sold last week through the same brokers.

Bronx.

137TH ST.—Louis Drescher has contracted to sell to Mary M. Fischer, 413 East 137th st, a 5-sty tenement, on lot 25x100, for \$23,250.

179TH ST.—Joseph Reiss has sold 1014 East 179th st, a 5-sty flat on plot 44.5x130.

188TH ST.—Grand Boulevard Holding Corporation, Max J. Kramer, president, sold the plot 74.5x105, at the northeast corner of 188th st and Grand Boulevard and Concourse.

BRIGGS AV.—A. & L. Construction Co. purchased from Max J. Kramer, the plot 91x87x irreg, on the east side of Briggs av, about 190 ft. south of 194th st.

DALY AV.—Union-Tinton Co. sold the vacant lot, 25x98.4x irreg, at the southwest corner of Daly av and Elmsere pl, proposed, to John Kyle.

SOUTHERN BLVD.—Hugh P. Skelly, president of the Kips' Bay Brewing & Malting Co., bought from Emeline Germana, the 5-sty apartment house at the southeast corner of Southern blyd and Barretto st, on lot 25x100.

TREMONT AV.—James Q. McCarthy bought, through E. Osborne Smith, from Mary L. Cassidy, the plot 31.5x89, at the southwest corner of Tremont and Morris avs. Last week Mr. McCarthy acquired a plot at the northeast corner of Walton av and 179th st for improvement with apartment houses and the plot just acquired may be similarly improved.

UNIVERSITY AV.—Jones, Meckes & Jones have sold for John F. Kaiser the plot, 130x107, at the northeast corner of University av and Featherbed lane.

Brooklyn.

HANCOCK ST.—E. K. Ramee sold for C. A. Mortenson the 2-sty house 1229 Hancock st.

MONROE ST.—Louis Ohl has sold the 3-sty flat 601 Monroe st, on lot 25x100.

PARK PL, ETC.—Jerome Property Corporation sold 620 Park pl for J. Kurtz & Son, Inc.; also 63 8th av for a client of Henry Pierson & Co.; 335 1st st for V. Nivois; 689 10th st for J. S. Corrigan to Mrs. E. F. Garnier; 600 5th st for the estate of Cornelius Winant, which took in part payment 576 5th st; retraded same for the estate for 622 2d st, owned by Peter H. Petry, and resold 622 2d st to a Mrs. Cooke. Samuel Welsch was associated as broker in the last deal.

1ST ST.—Henry Pierson & Co. (Inc.) have sold the 2-sty dwelling 338 1st st; also for Frederick Boetcher the 3-sty house 128 Berkeley pl.

DEKALB AV, ETC.—James M. Hawley sold for Mrs. A. Reibesohl to Frederick Fischlein, 1411 DeKalb av, a 3-sty building, on lot 25x100.

GLENMORE AV.—Henry Rockmore sold the 3-sty building, 1097 Glenmore av, to Francis Mills and 76 Forbell av to Charles Muller.

ROCKAWAY AV, ETC.—Realty Associates sold 20 lots running through from Rockaway av to East 96th st, between Avs M and N, to Henry Fettel, through J. C. Schenck; also 143 Bay 50th st, a 2-sty dwelling, on lot 20x90, to Carmine Peladino; the dwellings 1200 Union st to William B. Paulsrafft and 1202 Union st to Mrs. Harriet R. Valentine; in the Ridgewood section 6 lots in Palmetto st to Weissenberger & Markle, through Frank L. Reichert. The purchasers will erect 2 family houses.

Richmond.

ARROCHAR.—Moffatt & Schwab and the Duross Co. sold the Barrett House, one of Staten Island's largest mansions, together with several acres of ground, to Mrs. Harriet Beaulley. It is understood that it will be used for a young ladies' seminary.

Nearby Cities.

NEWARK, N. J.—The Columbia Theatre at Washington and Marshall sts has been reported sold by Louis M. Finger to a syndicate of New York real estate and theatrical men.

NEWARK, N. J.—According to a current report, Marcus Loew has bought from the Miner estate the Newark Theatre, fronting 20 ft. in Market st and 180 ft. in Beaver st. The reported price is said to be \$400,000.

PASSAIC, N. J.—A. Q. Orza, of the office of L. Porrino, sold two lots on Lakewood av, opposite the Clinton Public School. The buyer will improve with 2-sty dwellings.

Rural and Suburban.

GREENACRES, N. Y.—Leonard P. Hall purchased for his sister, Mrs. Ramsay, a home at the corner of Greenacres and Huntington Boulevard. The residence is only partially constructed, from plans by Patterson & Dula.

IRVINGTON, N. Y.—Kenneth Ives & Co. have sold for Mrs. William Lannon Bull her country estate, Worthington Homestead, containing about nine acres, with a large frontage on Broadway. It was held at \$70,000.

MT. VERNON, N. Y.—Jones, Meckes & Jones sold for James B. Blaine, his residence, at the corner of Primrose and Westchester avs, Chester Hill. It was held at \$30,000.

SOUTH PLAINFIELD, N. J.—Slawson & Hobbs and Louis Cowan have resold for the Wesley Realty Co. the 135-acre farm recently taken in exchange by the present sellers for the four 5-sty dwellings at 246-252 West 103d st.

LEASES.

Importers in Big Lease.

M. & L. Hess (Inc.) have leased the sixth loft in 479-485 Fifth avenue to E. L. Brady & Company, importers, now at 22 West 34th street, for a long term, at an aggregate rental of about \$100,000. The same brokers also leased the fifteenth floor at 7-11 West 45th

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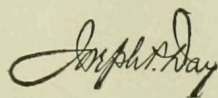
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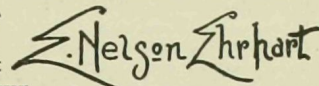
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street to Frank L. Cole, Inc., ladies' tailors, at an aggregate rental of about \$50,000.

Bag Firm on West Broadway.

Shuttleworth, Keiller & Company have leased from Amos F. Eno through Alexander J. Roux & Company, the five-story building 474-478 West Broadway through to Thompson street, containing about \$65,000 square feet. The tenants are manufacturers of paper bags. This class of business is new to the neighborhood.

Apartment for L. P. Morton.

One-time Governor Levi P. Morton has leased through Douglas Robinson, Charles S. Brown Company and Douglas L. Elliman & Company an apartment of fourteen rooms and four baths on the seventh floor of the twelve-story apartment house now being built by the Fullerton-Weaver Realty Company at the northwest corner of Park avenue and 51st street, on land leased from the New York Central Railroad.

West Side Business Leases.

H. M. Weill Company leased to R. H. Macy & Company, the store and basement in 154-156 West 35th street which will be used as a recreation and club room by employes of the department store. The same firm also leased the five-story building 252 West 31st street to William Mulcahy and the four-story building 222 West 37th street to V. Collins.

Manhattan.

AMES & CO., INC., leased the dwelling 449 West 28th st for N. Y. Flower Supply Co. to N. Nelson; the 1st loft in 23 West 32d st for F. Livingston Pell to J. Mitterdorfer, and the 2d loft in 23 West 32d st to E. Deutsch; also the store and basement 11 East 22d st for R. S. Minturn to V. Runyon; store in 102 West 28th st for Alex. Guttman to S. LeCakes, and the store in 130 West 34th st for Sampeck Realty Co. to G. J. O'hen.

AMES & CO., INC., leased the dwelling 449 Lexington av for Daniel Casey to Julia Reily; also the dwelling 110 West 85th st for F. P. Tenney to M. Coughlin.

WRIGHT BARCLAY, INC., and M. & L. HESS, INC., leased the 8th loft in 461 4th av for 5 years to L. Magnin & Co., of San Francisco.

BASTINE & CO. and Frederick Southack & Alwyn Ball, Jr., rented the 5th loft in 91-93 5th av to A. Mitchell & Son, clothing manufacturers, for a show room.

BASTINE & CO., as agents for 112-114 East 19th st, leased space to Francis M. Hartley, dealer in woollens, and through Carstein & Linnekin space to David Moskowitz, of 80 5th av; to Emil Rohner, of 529 Broadway, and the 1st loft to Robert Sherower & Co., as sales-rooms for toys.

BRETT & GOODE, INC., leased for the Builders' Associates Company to the Semple-Rieger Co., blank books and loose leaf devices, the 7th loft in 521-523 West 23d st.

CAMMANN, VOORHEES & FLOYD have leased the store and basement 299 Pearl st to Fischer Brothers; also the store 130 Front st to John F. Golden.

CAMMANN, VOORHEES & FLOYD have leased the store, basement and sub-basement at 46 West Broadway for Clarence Sackett to Peck, Stow & Wilcox Co., of 27 Murray st; also the ground floor office at 138 Front st to Taylor-Daub Co., of 114 Wall st.

FIRM OF LEONARD J. CARPENTER leased for Mrs. Louisa Combs the building at 131 Washington st to Wiliam G. Moehring & Co., liquors.

CARSTEIN & LINNEKIN, INC., leased the 3d loft in 40-42 East 19th for Johnson, Adams & Greacen to the R. H. Belt Co.; the 3d loft in 20 West 27th st to the Vienna Pearl Button Co., of 15 East 26th st; 2,000 sq. ft. in the Vanderbilt Concourse Building to H. D. Best & Co., of 320 5th av; space in 456 4th av to the Excelsior Premium Service Corporation; offices in 320 5th av to John H. Van Arsdale, of 621 Broadway; Leon Rosen, Philip Rosenberg, of 11 West 25th st; Jenó Vamosky and Lena Fischman; and space in 1161 Broadway to Joseph Block.

CARSTEIN & LINNEKIN, INC., leased an apartment in 12 West 12th st to Mrs. J. B. Pope, of Peasedale, R. I.

CROSS & BROWN CO. leased for Chas. A. Miller to Economical Garage Co., Inc., the building at 252 West 68th st; a 5-sty garage on plot 50x100, and in conjunction with Ewing, Bacon & Henry, 4th floor at 245 West 55th st to the Indiana Commercial Truck Corp., and in conjunction with Julius Levy, 11th floor at 12-14 West 37th st to Herman Behar, and offices at 396 Broadway to Ernst Hanhart.

THE CROSS & BROWN CO. leased a floor in 521-23 West 23d st to the Equitable Film Supply Co., and in conjunction with M. Forman & Co., space in 40 East 22d st to H. Bernstein & Co., and in conjunction with Daniel Birdsall & Co., a floor in 129 West 22d st to Kogut & Ulius Bros., of 136 Greene st.

CROSS & BROWN CO. leased space at 126 5th av to the Fair & Carnival Supply Co., and space at 1465 Broadway to Wm. H. Considine, and offices in the Strand Theatre Building, 47th st and Broadway, to Cohan & Cahane.

DUFF & BROWN CO. leased for Mary Tuthill to J. A. Hogg, the 3-sty dwelling 450 West 145th st.

DUFF & CONGER and Bryan L. Kennelly leased for Joseph W. Lawrence his residence at 155 East 80th st to Dr. Samuel Gerle.

DOUGLAS L. ELLIMAN & CO. leased apartments in 755 Park av to Robert S. McCreery; in 18 East 48th st to Miss L. Lawton Shoemaker, and from the plans in 399 Park av to Miss Ada M. Faye.

DOUGLAS L. ELLIMAN & CO. leased apartments in 830 Park av to J. A. McVickar, in 399 Park av to Bradley L. Eaton and another to his daughter, Mrs. G. E. Schoonmaker, and in 18 East 48th st to Clinton Preston.

BENJAMIN ENGLANDER has leased for the Bailey Estate to Joseph Birnbaum the store and basement in 27 East 22d st; also the 5th loft in 122 West 26th st to the Gem Petticoat Co., of 134 West 26th st.

EWING, BACON & HENRY leased space in 101 Park av to A. E. Stephens Co., of 25 East 26th st, and to A. U. Dilley, of 101 Park av; and in 15 West 38th st, space to Joseph Ellner, of 38 West 33d st, and to Walter M. Collins, of 1133 Broadway.

EWING BACON & HENRY leased the 4th floor in 245 West 55th st to the Indiana Commercial Truck Corporation, of 250 West 54th st; in 250 West 54th st space to Clifford S. Peets, of 229 West 54th st; Baker Rim Auto Supply Co., and A. L. Monfort, and, with Huberth & Huberth, space to Regal Auto Painting Co., of 229 West 54th st.

J. ARTHUR FISCHER leased to Emil Kessler the 4-sty building 344 7th av; also to the Rialto Co. the 4-sty house 214 West 38th st, and for Rice & Hill to Anthony Christopolus the store and basement in 1695 Broadway for a restaurant.

M. FORMAN & CO. rented for J. J. Adams, lofts in 15 West 24th st to J. Rubinstein & Co. and Maletzky & Schantz; for the Oltroge Corporation, in 134 West 25th st to Barnett Marks and Goodman & Levine, of 27 West 15th st, 2,500 sq. ft.; for Ames & Co., in 130 West 28th st to Bernard Frank; for David Price, in 32 West 20th st to Scholer & Cohen; for Bagedonow Bros. & Co., to Max Newman in 135 West 27th st; for Sol Dessler, in 110 West 26th st, to the Panama Cloak and Suit Co., of 61 West 14th st; for Mrs. Rosanna Batchelor, the store and basement in 26 West 26th st to the New American Button Works, of 124 University pl; for Elias Kempner, 2,500 sq. ft. in 36 West 25th st to Meltzer Brothers, of 136 Prince st; and for J. J. Adams, 2,500 sq. ft. to I. Levison in 13 and 15 West 24th st.

FREDERICK FOX & CO. have leased a loft at 133-7 West 35th st to Reisman, Rothman & Bieber; at 115-117 West 27th st to Elle Dickler; at 105-7 East 29th st to the Franz Bruckner Mfg. Co.; at 134-140 West 29th st to Arthur Sachs; large space in 2-16 West 33d st to R. H. Sivey & Co., and a loft at 135 West 26th st to Benjamin Rutchik.

FREDERICK FOX & CO. leased the store and basement in 164-166 West 25th st to J. Vorhaus & Son, of 104 West 27th st; the store and basement in 147-9 West 25th st to Dimon Bros. & Co., of 24 West 25th st; the store and basement in 129-131 West 27th st to Mautner & Ahlswede, of 22 West 27th st; the store and basement in 499 Broadway to James Ward and George Lister and the store and basement in 146 West 28th st to Struck & Bossak, Inc., of 131 West 24th st.

FREDERICK FOX & CO. have leased a loft at 121-127 West 27th st to Weinstein & Samuels; for Cross & Brown at 149-151 West 36th st to S. Borchansky & Co.; to C. I. Freedman Co., Inc., at 25-9 West 31st st, and at 164-166 West 25th st to David Flaxman.

JULIUS FRIEND, EDWARD M. LEWIS CO., INC., leased the 4-sty dwelling, 216 West 78th st, for Frederick A. Mack to John C. Hunter.

GOODALE, PERRY & DWIGHT leased a loft at 32 West 22d st to Samuel J. Littenberg and the dwelling 163 West 22d st to Landauer & Swart.

THE GUARANTOR REALTY CORPORATION leased space in 437 5th av to the Commercial Security Co., to the Modern Hospital Publishing Co. and to A. D. McTighe, advertising; at northeast corner of 7th av and 47th st a floor to the Amalgamated Vaudeville Agency, also space to Berlinghoff & Middleton, Joseph Jermon, Treat Mathews, William Chandler, "Sol" P. Levy and Victor Hyde; at 72 Broadway and 9 New st to Charles W. Scherer and W. H. Quay; at 56 Pine st to Pena & Co., Inc., and Adolph Goldenberg; at 35 East 20th st the 2d loft to Edwin Horrax; at 42 East 20th st the store to Friedlander, Sammet & Co., also the 1st loft to Greater Manhattan Knitting Mills, in conjunction with N. Brigham Hall & Wm. D. Bloodgood, and at 502 East 74th st space to the New England Pearl Button Works.

N. BRIGHAM HALL & WILLIAM D. BLOODGOOD, INC., leased for Philip Rhineland the 11th loft in 48-50 West 21st st to Vinegrad, Meiorowitz & Kaiser, makers of coats, now at 31 West 21st st.

M. & L. HESS, INC., leased the store and basement in 46 and 48 East 20th st to the Belding Hall Co., manufacturers of refrigerators, of 271 Canal st; show rooms in 13 and 15 East 22d st to Miller & Montague; show rooms in 98-100 5th av to Davis & Roensch; the 9th loft in 12 East 33d st to the Styletex Cloak Co.; the front part of the 4th loft in 22-4 West 27th st to B. S. Black & Co.; the tenant represented by Bastine & Co.; in 49-53 East 21st st room 505 to S. Jurow & Co., Inc.; store and basement in 400 6th av to B. F. Smith; 11th loft in 19-21 West 24th st to the Fashion Garment Co., and the 3d loft in 147-49 West 24th st to Herman B. Schwartz.

M. & L. HESS, INC., have leased offices and showrooms on the 8th floor at 13-21 East 22d st to the Manchester Mills and the French Novelty Works; also offices in the Hess Building, on the 17th floor to the Green-Joyce Co., of Columbus, Ohio, and to the Marion Co.; also leased the 9th floor at 461 4th av to I. Magnin & Co., of 22 West 27th st.

EDWARD J. HOGAN leased to the Chicago, Rock Island and Pacific Railroad the Broadway corner suite on the 17th floor of the Woolworth Building for their freight traffic department.

HOUGHTON CO. leased for 5 years, the 3-sty dwelling 164 West 85th st for Isabel DeF. Colbron to Florence Schmidtke.

HOUGHTON CO. leased for Walter F. Crosby the 4-sty dwelling, 34 West 97th st, to Nora Halloran.

HUBERTH & HUBERTH leased offices in the New York American Building at Columbus Circle to L. S. Landeau; Charles Kelly and Walter S. Goodwin, and a studio in 67 and 69 East 69th st to Pogany & Haz.

JOHN T. KAVANAGH leased stores in 933 Park av to Max. Atkin and Robert A. Anthony.

THOMAS F. McLAUGHLIN leased the store in 1252 3d av to the United Cigar Stores Co. and the stable and dwellings at 412 East 71st st to Landman Brothers.

EDGAR A. MANNING leased an apartment in 127 West 58th st to Dr. Maximilian A. Ramirez and space in 8 West 40th st for Ewing, Bacon & Henry, agents, to John Lowry, Jr.

CHARLES F. NOYES CO. leased for the Windham Realization Co. a loft at 543 Broadway to Berk Bros.; for Eugene P. Peyser to Timothy Shea a floor at 46 Ann st; for the Estate of H. V. B. Frankel to Edward H. Walster at 3 Burling Slip, and for Charles Laue space in 32-38 Fulton st to the American Electro Platers' Society.

A. Q. ORZA, of Leopold Porrino's office, rented the 1st loft in 526 West Broadway to C. T. Smith.

PEASE & ELLIMAN leased for Malcolm E. Smith his apartment in 130 East 67th st to Miss Marjorie Howard; in 27 East 62d st to C. L. Leonori; in 24 West 59th st to Charles M. Butler; furnished the apartment of Mrs. M. E. Reynolds in 200 West 58th st to T. M. Orr.

PEASE & ELLIMAN leased to the United Cigar Stores Co the northerly portion of the ground floor in 95 Park Row; and apartments in 340 Madison av for Louis Martin to C. B. Hibbard; in 57 West 58th st for Harris & Vaughan as agents to Mrs. Anna M. Lawson, and in 167 West 72d st to Sydney Rankin Drew.

PEASE & ELLIMAN, as agents, have rented apartments in 829 Park av to Wilson P. Foss, Jr., and to Dr. Henry G. Leach; also in 850 Park av to A. Stewart Phillips; in 160 West 87th st, through Mark Rafalsky & Co., to J. C. Havez.

PORTER & CO. leased to D. A. Doyle the store at 151 to 153 West 125th st.

PORTER & CO. leased for Thompson, Koss & Warren the 3-sty dwelling 204 West 121st st to Beatrice Cleland.

LEWIS B. PRESTON, INC., leased for the estate of J. B. Haggin to Edgar D. Sealy space on the 6th floor in 377 Broadway.

MARK RAFALSKY & CO. leased for the Estate of J. N. Hayward in conjunction with M. M. Hayward & Co., the four lofts and the rear portion of the basement in 427 and 429 Broadway to Robbins Bros. trading as the National Carpet Co.; for the Antler Realty Co. the 5th loft in 57 to 61 West 38th st, to Lesser-Kalb Mfg. Co., of 28 West 27th st, and for the Sphere Realty Co. the rear half of the 7th loft in 152 to 156 West 25th st to the United Manufacturing Trimming Co., of 168 Madison av.

THE DOUGLAS ROBINSON, CHARLES S. BROWN CO. leased for Mrs. H. B. Livingston the 5-sty dwelling at 65 East 82d st, to Francis M. Weld.

M. ROSENTHAL CO. leased for F. & G. Pflomm, as agents, the 11th floor in 24 West 30th st to the Paradise Undergarment Co., of 38 East 21st st.

SHAW & CO. have leased for Mary W. Schepher the 3-sty dwelling 186 Lenox av to Joseph A. Krinowsky.

SHAW & CO. leased for the Realty Purchase, Sale & Trading Co. the store in 361 West 125th st to Herman Stifter.

SHAW & CO. leased for James Mitchell the 3-sty dwelling 277 West 122d st to Delia Scanlon.

SHAW & CO. leased for Mortimer J. and D. Fox the 4-sty dwelling 203 West 139th st.

SPEAR & CO. rented for the American Real Estate Co. 17,000 sq. ft. in 114-116 5th av to the Le Roy Shirt Co., of 519 Broadway; for William Lauterbach a loft in 14-16 Waverly pl to the Chambers Co.; for H. P. Mines the top loft in 121 West 22d st to Habel & Co.; for Chesebro-Davidson Co. the first loft in 779 Broadway to Sam Malawista, of 712 Broadway; with Daniel Birdsall & Co. the 4th loft in 8 Washington pl to Ratner & Co.

LUDWIG C. TRAUBE leased the north store at 1687 3d av to Lewis Isaacs.

HENRY TRENKMANN leased the 2d loft in 124 Bleecker st to the Essanay Flower and Feather Co. for 2 years.

CHARLES B. WALKER has leased space in 174 Centre st to Adolph Kline; for Charles Burkelman the 2d floor of 26-28 Sullivan st to P. Pisani & Co., and the 2d floor of 50 Watts st to the Ware Co., of 60 Lispenard st; for Nathan Marcus space in 121-123 Canal st to William Viner.

WORTHINGTON WHITEHOUSE and DOUGLAS L. ELLIMAN & CO. rented for Alfred I. duPont and Susanna Minturn the 10th floor apartment in 635 Park av to Dr. Matthew B. duBois.

Bronx.

B. S. MOSS has leased from the Henry Morgenthau Co. the Prospect Theatre, at Prospect and Westchester avs. It seats 2,000 persons.

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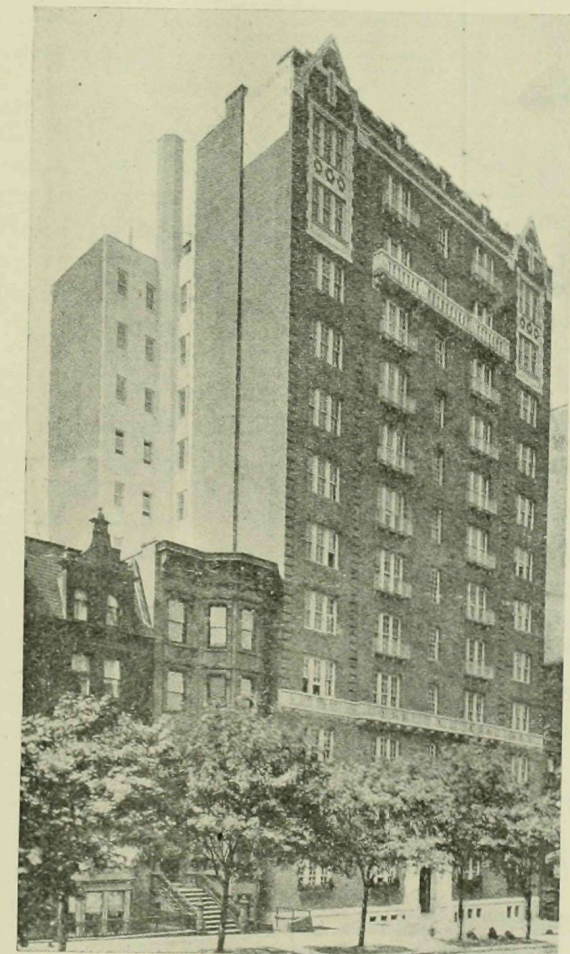
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Brooklyn.
HOWARD C. PYLE & CO. have leased the easterly store in the O'Connell Building, 159-161 Remsen st, to Wise & Munkenbeck, insurance brokers.
REALTY ASSOCIATES leased the store in 290 Livingston st to the Knickerbocker Type-writer Co.; and the store in 290A Livingston st to Mrs. Frances Coyne, milliner.

Queens.
WILLIAM L. BOWMAN rented to William Isaac the house to be built for Louis Levi, at the corner of Neptune av and Chapman road, Far Rockaway.
CROSS & BROWN CO. leased for the estate of Samuel Couch to J. Goodman, a residence at Broadway and Baxter st, Elmhurst, L. I.

THE LEWIS H. MAY CO. leased for the S. & L. Construction Co., a house on Grandview av and Rue De St. Felix, Far Rockaway, to Adolph Steeg; for the Oak Crest Realty Co. the Lichtenstein Mansion in Oak st, Far Rockaway, to Reuben Sadowsky; for Mrs. Katherine J. White a house in White's lane, Cedarhurst, to Albert Robertson; for Albert Jenkins his villa on Ocean View av, Lawrence, to Theodore Sternfeld; for Capt. Smith his house on Franklin av, Far Rockaway, to Harry Freulichstein.

Suburban.
FEIST & FEIST have leased the upper floor of 817 Broad st, Newark, to Dr. Arthur Brumberger, dentist.
LOUIS SCHLESINGER, INC., leased the top floor in 1-7 Vesey st, Newark, to the Essex Traveling Bag Co., Inc.

REAL ESTATE STATISTICS

The Following Table is a Resumé of the Record of Conveyances, Mortgages, Mortgage Extensions and Building Permits Filed in Each Borough During the Week.

(Arranged with figures for the corresponding week of 1914. Following each weekly tables is a resumé from January 1 to date.

MANHATTAN

Conveyances.

	1915	1914
	Jan. 22 to 28	Jan. 23 to 29
Total No.	136	138
Assessed value.	\$9,687,500	\$6,458,000
No. with consideration..	19	15
Consideration.....	\$1,126,000	\$411,400
Assessed value.....	\$1,388,500	\$492,500
	Jan. 1 to 28	Jan. 1 to 29
Total No.	510	587
Assessed value.	\$29,904,510	\$35,051,450
No. with consideration..	56	64
Consideration.....	\$2,312,200	\$2,272,615
Assessed value.....	\$2,646,550	\$2,581,600

Mortgages.

	1915	1914
	Jan. 22 to 28	Jan. 23 to 29
Total No.	66	109
Amount.....	\$1,922,632	\$2,804,637
To Banks & Ins. Cos....	9	23
Amount.....	\$768,000	\$1,289,400
No. at 6%.....	30	48
Amount.....	\$441,377	\$536,229
No. at 5½%.....	6	7
Amount.....	\$824,500	\$470,842
No. at 5%.....	10	26
Amount.....	\$338,120	\$989,650
No. at 4½%.....	2	.....
Amount.....	\$145,000	.....
No. at 4%.....	2	.....
Amount.....	\$4,900	.....
Unusual rates.....	.....	1
Amount.....	.....	\$759
Interest not given.....	16	27
Amount.....	\$168,735	\$807,157
	Jan. 1 to 28	Jan. 1 to 29
Total No.	289	372
Amount.....	\$5,043,947	\$13,549,292
To Banks & Ins. Cos....	38	92
Amount.....	\$1,506,000	\$9,964,500

Mortgage Extensions.

	1915	1914
	Jan. 22 to 28	Jan. 23 to 29
Total No.	30	57
Amount.....	\$1,067,000	\$2,187,610
To Banks & Ins. Cos....	7	12
Amount.....	\$431,000	\$833,250
	Jan. 1 to 28	Jan. 1 to 29
Total No.	138	197
Amount.....	\$5,298,093	\$6,734,560
To Banks & Ins. Cos....	39	42
Amount.....	\$2,804,000	\$3,253,450

Building Permits.

	1915	1914
	Jan. 23 to 29	Jan. 24 to 30
New buildings.....	9	7
Cost.....	\$5,115,000	\$397,000
Alterations.....	\$81,430	\$364,658
	Jan. 1 to 29	Jan. 1 to 30
New buildings.....	21	33
Cost.....	\$6,460,100	\$3,501,100
Alterations.....	\$287,241	\$871,233

BRONX.

Conveyances.

	1915	1914
	Jan. 22 to 28	Jan. 23 to 29
Total No.	115	93
No. with consideration..	11	12
Consideration.....	\$218,350	\$238,275
	Jan. 1 to 28	Jan. 1 to 29
Total No.	452	411
No. with consideration..	46	47
Consideration.....	\$579,905	\$590,975

Mortgages.

	1915	1914
	Jan. 22 to 28	Jan. 23 to 29
Total No.	56	63
Amount.....	\$290,726	\$503,843
To Banks & Ins. Cos....	3	13
Amount.....	\$37,500	\$198,401
No. at 6%.....	24	26
Amount.....	\$118,500	\$126,123
No. at 5½%.....	9	4
Amount.....	\$61,900	\$85,000
No. at 5%.....	8	13
Amount.....	\$61,900	\$52,300
Unusual rates.....	1	1
Amount.....	\$680	\$620
Interest not given.....	14	19
Amount.....	\$47,746	\$239,800
	Jan. 1 to 28	Jan. 1 to 29
Total No.	244	289
Amount.....	\$1,605,014	\$2,093,300
To Banks & Ins. Cos....	10	44
Amount.....	\$122,500	\$632,751

Mortgage Extensions

	1915	1914
	Jan. 22 to 28	Jan. 23 to 29
Total No.	12	15
Amount.....	\$197,700	\$282,650
To Banks & Ins. Co....	2	4
Amount.....	\$59,500	\$136,500
	Jan. 1 to 28	Jan. 1 to 29
Total No.	65	84
Amount.....	\$1,051,225	\$1,534,150
To Banks & Ins. Cos....	15	13
Amount.....	\$200,950	\$306,000

Building Permits

	1915	1914
	Jan. 22 to 28	Jan. 23 to 29
New buildings.....	29	11
Cost.....	\$999,200	\$414,550
Alterations.....	\$8,000	\$23,825
	Jan. 1 to 28	Jan. 1 to 29
New buildings.....	52	48
Cost.....	\$1,704,850	\$1,364,150
Alterations.....	\$18,535	\$67,650

BROOKLYN.

Conveyances.

	1915	1914
	Jan. 21 to 27	Jan. 22 to 28
Total No.	355	433
No. with consideration..	51	56
Consideration.....	\$214,318	\$1,231,526
	Jan. 1 to 27	Jan. 1 to 28
Total No.	1,423	1,856
No. with consideration..	181	209
Consideration.....	\$797,994	\$2,086,720

Mortgages.

	1915	1914
	Jan. 21 to 27	Jan. 22 to 28
Total No.	242	286
Amount.....	\$755,014	\$920,160
To Banks & Ins. Cos....	28	50
Amount.....	\$116,950	\$307,350
No. at 6%.....	153	157
Amount.....	\$348,010	\$424,549
No. at 5½%.....	64	71
Amount.....	\$348,600	\$300,455
No. at 5%.....	12	43
Amount.....	\$36,650	\$167,000
Unusual rates.....	4	1
Amount.....	\$4,160	\$2,000
Interest not given.....	9	14
Amount.....	\$17,594	\$26,156
	Jan. 1 to 27	Jan. 1 to 28
Total No.	1,057	1,247
Amount.....	\$3,361,459	\$4,366,639
To Banks & Ins. Cos....	117	225
Amount.....	\$568,200	\$1,324,400

Building Permits.

	1915	1914
	Jan. 22 to 28	Jan. 23 to 29
New buildings.....	57	50
Cost.....	\$511,660	\$677,300
Alterations.....	\$83,590	\$44,325
	Jan. 1 to 28	Jan. 1 to 29
New buildings.....	214	250
Cost.....	\$1,599,710	\$3,600,825
Alterations.....	\$240,415	\$155,250

QUEENS.

Building Permits.

	1915	1914
	Jan. 22 to 28	Jan. 23 to 29
New buildings.....	61	32
Cost.....	\$275,419	\$286,802
Alterations.....	\$6,170	\$11,780
	Jan. 1 to 28	Jan. 1 to 29
New buildings.....	185	185
Cost.....	\$565,299	\$908,717
Alterations.....	\$40,388	\$65,040

RICHMOND.

Building Permits.

	1915	1914
	Jan. 22 to 28	Jan. 23 to 29
New buildings.....	5	21
Cost.....	\$14,100	\$16,685
Alterations.....	.....	\$1,925
	Jan. 1 to 28	Jan. 1 to 28
New Buildings.....	24	37
Cost.....	\$50,590	\$54,700
Alterations.....	\$4,700	\$9,475

OBITUARY

DAVID FRANKEL real estate operator, died on Sunday, at his home, 500 West 176th st.

S. LINCOLN HUTCHINSON, a well-known insurance man, died at his home, 627 East 18th st, Brooklyn, aged sixty-seven. He was a member of the Board of Managers of the Baptist Home of Brooklyn, of Anglo-Saxon Lodge, No. 137, F. and A. M., and the Seventh Regiment, N. G. N. Y. His widow and daughter survive him.

AHI PEACE, retired real estate broker and formerly active in Brooklyn civic affairs, died on Sunday, aged seventy-one, at his home 645 Carlton av, Brooklyn.

REAL ESTATE APPRAISALS.

There were no reports filed this week by the State appraisers in transfer tax proceedings affecting Manhattan holdings.

REAL ESTATE NOTES.

WEBSTER B. MABLE, formerly at 1178 Broadway, has moved to 7 East 42d st.
ALBERT E. GIBBS has opened offices at 7 East 42d st.

H. J. SACHS & CO. have moved their offices to 38-44 West 21st st.

DOUGLAS L. ELLIMAN & CO. have been appointed agents for the two 12-sty apartment houses 830 and 840 Park av.

KURZ & UREN, INC., were the brokers in the recently-recorded sale of 1697 Clay av by H. D. Junge to August Oesting.

PEASE & ELLIMAN have been appointed agents for the new building to be erected at the southeast corner of Park av and 61st st.

WILLIAM A. WHITE & SONS have been appointed agents for 24 West 20th st and 449 Broadway; also 102-108 Broad st.

JAMES C. NUGENT, formerly manager of the mortgage department of Gibbs & Kirby, has opened offices at 55 Liberty st.

AMES & CO. (INC.), have been appointed agents for 231 East 56th st and 538 West 30th st.

DOUGLAS ROBINSON, CHARLES S. BROWN CO. has been appointed agent for 36 West 40th st, owned by the E. G. Janeway estate.

BRETT & GOODE CO. has been appointed renting agent for the Munro Buildings, 45-51 Rose st and 17-27 Vandewater st.

UNGER & WATSON (INC.) have been appointed agents by Josephine G. Buckley for 161-163 East 54th st.

DUFF & BROWN CO. has obtained for Charles D. Ward, a mortgage of \$50,000 on 604 West 146th st.

CROSS & BROWN CO. was the broker in the recently recorded sale of 1060 Jackson av for Joseph W. McConnell to Joseph P. Frey.

AMES & CO., Inc., were the brokers in the sale of the lot 25x100 at 437 Lenox av, for Nellie L. Archer to the 132d St Realty Corporation.

LOUIS CARREAU and John Finck obtained a mortgage loan of \$10,000 for 3 years on 218 Centre st from the New York Title Insurance Co. for Robert E. Hastings and others.

LEWIS H. MAY CO. has been appointed agent for the Lancaster Sea Beach Improvement Co. property at Edgemere, L. I., comprising over 250 lots and six cottages.

JOHN A. MURRAY is the buyer of 2716 3d av recently sold by the Benenson Realty Co. In part payment he gave 6 lots, 150x100, on the east side of Arthur av, 125 ft, south of East 180th st. John A. Steinmetz was the broker.

O'CONNOR & McCANN real estate brokers at New Rochelle, N. Y., have dissolved partnership by mutual consent. John J. O'Connor has acquired Mr. McCann's interest and will continue the business.

WILLIAM A. WAITE Storage Corporation has acquired title from Edgar S. Appleby and others, to the 1-sty garage at 1818-1824 Webster av, through to Park av. A 4-sty storage warehouse is to be erected.

REAL ESTATE BROKERS of East Orange will have their annual dinner this year on Thursday night, February 4, in English's Hall, Main and Walnut sts, that city. The speakers will include Mayor Daniel F. Minihan, of Orange, and Joseph P. Day, of New York.

WEST END ASSOCIATION will hold its regular monthly meeting on Monday evening, February 1, at the Hotel Ansonia, Broadway and 73d st. Police Commissioner Arthur Woods has accepted an invitation to address the meeting.

CORNELIUS G. KOLFF has moved to the New Corn Exchange Bank Building, opposite the ferry landing at St. George. Owing to the erection of the new court house at St. George, the Crabtree Building, where he is located at present, is to be torn down. Mr. Kolff's Manhattan office will remain at 45 Broadway.

AUCTION SALES OF WEEK.

Except where otherwise stated, the properties offered were in foreclosure. Adjournments of legal sales to next week are noted under Advertisements of Legal Sales.

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

The Auction Market.

Offerings of the Wolf Kronethal Estate at voluntary sale, by Joseph P. Day, attracted a large crowd to the Vesey Street Exchange Salesroom this week. It was the occasion of the first Special Sales Day of the year, and Mr. Day optimistically predicted a change for the better in the real estate market. Outside buyers acquired a number of the Kronethal offerings. Irving Baum paid \$56,300 for the tenement at the northwest corner of Rivington and Forsyth streets. The southwest corner of Suffolk and Houston streets went to Rachel Frank for \$46,300. Other buyers

were Henry and Max Greensberger, who bought the dwelling 37 West 89th street for \$24,000, and R. L. Weaver, who obtained the frame building, 350 West 44th street, for \$16,300.

Manhattan.

The following is the complete list of property sold, withdrawn or adjourned during the week ending Jan. 29, 1915, at the New York Real Estate Salesroom, 14 and 16 Vesey st.

JOSEPH P. DAY.

Houston st, 267, swc Suffolk (Nos 175-7), 24.10x80, 5-sty bk loft & 5-sty bk tnt; Rachel Frank, trste. 46,300

Irving pl, 55 (*), ws, 53 n 17th, 26x100, 4-sty & b stn dwg; due, \$34,506.19; T&c, \$3,404.46; Thos W Strong et al. 36,000

Rivington st, 32-4, nwc Forsyth (Nos 165-7), 50x73.4, 3-5-sty & b bk tnts; Irving Baum, trste. 56,300

11TH st, 515 E (*), ns, 195.6 e Av A, 25x 103.3, 5-sty bk tnt & str; due, \$5,055.03; T&c, \$681.37; sub to mtg \$15,000; Annie Kaplon. 15,500

34TH st, 216 W, ss, 599.5 e 8 av, 16.5x98.9, 4-sty stn tnt; adj Feb9. 98.9

44TH st, 350 W, ss, 175 e 9 av, 25x100.5, 3-sty fr bldg (vol); R L Weaver. 16,300

54TH st, 226-8 E, ss, 250 w 2 av, 50x100.4, 3-sty bk tnt & 1-sty fr stable; withdrawn.

83D st, 4 W (*), ss, 100 w Central Park W, 18x102.2, 3-sty & b stn dwg; due, \$16,013.50; T&c, \$790; Mary J McCoy. 15,000

84TH st, 205-7 W, ns, 119 w Ams av, 54x 102.2, 2-5-sty & b bk & stn tnts (vol); R W Gilkey, party in interest. 66,000

89TH st, 37 W, ns, 351 w Central Park W, 19x100.8, 4-sty & b stn dwg & 3-sty ext; Henry & Max Greensberger, trstes. 24,000

113TH st, 85 E (*), ns, 25 w Park av, 25x 100.11, 5-sty bk tnt & str; due, \$17,021.03; T&c, \$3,230; Emma C Matthewson. 10,000

177TH st, 600 W, see St. Nicholas av, swc 177th. 35,000

Madison av, 1296, nwc 92d, 20.4x73, 3-str & b bk & stn dwg (exrs); Jos M Daggett. 35,000

St Nicholas av, swc 177th (No 600), 99.11 x100, vacant; withdrawn.

M. MORGENTHAU JR. CO.

Water st, 614-6 (*), ns, 52.11 w Gouverneur, 46.11x64.3x46.3x65.11, 2-6-sty bk tnts & str; due, \$20,512.31; T&c, \$907.97; Annie M Diehl. 15,000

128TH st, 47 W (*), rs, 410 e Lenox av, 12.6x99.11, 3-sty & b stn dwg; due, \$6,493.64; T&c, \$288.45; Mathilde A Moller. 6,000

L. J. PHILLIPS & CO.

61ST st, 145 W (*), ns, 458.4 w Col av, 13.10x100.4, 4-sty & b stn dwg; due, \$11,046.82; T&c, \$255.65; Cath S Hunter. 10,000

HENRY BRADY.

181ST st, 854 W (*), sec Northern av (Nos 85-93), 114.4x114.11x112.10x97.5, 6-sty bk tnt & str; due, \$196,966.74; T&c, \$3,814; Wm H Jaffers. 193,500

Bolton rd (*), es, whole front bet Prescott av & Seaman av, 128.6x114.2x164x138.8, vacant; due, \$12,533.34; T&c, \$1,729.03; Trstes of the Dyckman Library. 14,000

SAMUEL MARX.

124TH st, 538-40 W (*), ss, 175 e Bway, 50x100.11, 6-sty bk tnt; due, \$59,530.41; T&c, \$4,209.40; Irving Savgs Instn. 64,700

SAMUEL GOLDSTICKER.

58TH st, 5 W, ns, 575 e 6 av, 20x100.5, 7-sty bk office & str bldg; adj sine die.

JACOB H. MAYERS.

Orchard st, 24, es, 178 n Canal, 24.11x 88x25.1x88, 5-sty bk tnt & str; adj Feb9.

BRYAN L. KENNELLY.

10TH st, 81 E (*), ns, 200 w 3 av, 25x 94.6, 4-sty bk loft & str bldg; due, \$8,660.81; T&c, \$448.70; leasehold; Otto Schmidt, Sr. 3,000

CHAS. J. DUNN.

133D st, 9 W (*), ns, 160 w 5 av, 25x99.11, 5-sty bk tnt; due, \$14,756.78; T&c, \$555.50; V Everitt Macy et al trstes. 12,500

Total \$639,100
Corresponding week 1914..... 482,100
Jan 1, 1915 to date..... 3,744,266
Corresponding period 1914.... 4,746,954

Bronx.

The following are the sales that have taken place during the week ending Jan. 29, 1915, at the Bronx Salesrooms, 3208-10 3d av.

JOSEPH P. DAY.

Briggs av, 2578 (*), es, 471.9 s 194th, 19.2x88.4x19.1x86.10, 2-sty bk dwg; due, \$7,436.58; T&c, \$—; Newell Bent aux gdn. 7,000

Watson av, 2110 (*), ss, 105 e Olmstead av, 25x108; due, \$1,034.04; T&c, \$13; sub to pr mtg \$5,000; Geo A Devermann. 6,100

HENRY BRADY.

140TH st, 491-3 E (*), ns, 762.6 e Willis av, 37.6x100, 5-sty bk tnt; due, \$4,172.12; T&c, \$835.15; Beekman Constn Co. 27,500

140TH st, 495-7 E (*), ns, 800 e Willis av, 37.6x100, 5-sty bk tnt; due, \$4,153.12; T&c, \$835.15; Beekman Constn Co. 27,500

JACOB H. MAYERS.

Blackrock av, ns, 305 e Castle Hill av, see Watson av, ns, — e Castle Hill av.

Morris av, 988 (*), es, 137.6 n 164th, 37.6x 104.10, 5-sty bk tnt; due, \$25,193.49; T&c, \$285; Bertha Harris. 26,200

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(Bronx Auction Sales—Continued.)

Watson av, ns, — e Castle Hill av, 100x 108; also WATSON AV, ss, 305 e Castle Hill av, 50x216 to Blackrock av; also WATSON AV, ss, 305 e Castle Hill av, see Watson av, ns, — e Castle Hill av; adj Feb11.

CHAS. A. BERRIAN.

140TH st, 499-501 E (*), ns, 837.6 e Willis av, 37.6x100, 5-sty bk tnt; due, \$4,211.37; T&c, \$835.15; Beekman Constn Co. 28,500

140TH st, 503-5 E (*), ns, 975 e Willis av, 37.6x100, 5-sty bk tnt; due, \$3,616.37; T&c, \$835.15; Beekman Constn Co. 28,000

M. MORGENTHAU JR. CO.

Bristow st, ws, 55.3 n 170th, see 170th E, ns, 15.11 w Bristow.

170TH st E (*), ns, 15.11 w Bristow, runs w23.10xnel53.5 to Bristow xs92.10xse 5.7 to beg, vacant; due, \$5,785.88; T&c, \$481.15; Wm A Martin. 6,000

JAMES L. WELLS.

Cedar av, 1799 (*), ws, 386.5 s 177th, 18.9 x83.4, 2-sty bk dwg; due, \$4,920.80; T&c, \$155; Annie C Haley. 4,500

JAMES J. DONOVAN.

River av (*), es, 100 s 150th, 100x100, 1-sty fr factory; due, \$17,151.63; T&c, \$1,374.80; City Real Estate Co. 14,000

Summary table with columns for item and amount: Total \$175,300; Corresponding week 1914 72,430; Jan 1, 1915 to date 475,325; Corresponding period 1914 556,267

Brooklyn.

The following are the sales that have taken place during the week ending Jan. 27, 1915, at the Brooklyn Salesrooms, 189 Montague Street:

WILLIAM P. RAE CO.

HALSEY ST (*), ns, 532.3 w Ralph av; 27x100; Jos Schlesinger 11,000.00

NASSAU ST (*), swc Pearl, 27x100; Michl Greco et al 31,500.00

N 10TH ST (*), sws, 75 se Roebbing, 100x100; Glens Falls Ins Co 6,500.00

ATLANTIC AV, 1679, ns, 176.2 e Sche-nectady av, 25x99; withdrawn

TILDEN AV, sec Brooklyn av, 104.8x 108.5; withdrawn

7TH AV, sec 59th, 120.2x80; withdrawn

WILLIAM J. McPHILLIAMY & CO.

BERGEN ST, ss, 231.4 e Nevins, 18.7 x100; withdrawn

DECATUR ST (*), ns, 97.6 e Reid av, 17.6x100; Mary M Post 4,000.00

GROVE ST (*), ses, 450 sw Central av, 75x100; Williamsburg Savgs Bank 4,600.00

MARION ST, ns, 250 e Patchen av, 46x100; Mary M Robinson, def 20.00

MARION ST, ss, 275.6 e Patchen av, 24.6x100; also MARION ST, ss, 300 e Patchen av, 25x100; Leon Birner 6,615.00

SMITH ST (*), ws, 40.9 s Nelson, 20x 80; First National Bank of Freeport, N Y 2,000.00

37TH ST, ns, 277 w 5 av, 18x100.2; Henry M Birkett 2,800.00

E 39TH ST (*), ws, 220 s Clarendon rd, 20x100; Germania Savgs Bank 1,600.00

E 39TH ST (*), ws, 240 s Clarendon rd, 20x100; same 1,000.00

65TH ST, sws, 94.9 nw 19 av, 34x100; withdrawn

E 100TH ST (*), nes, 100 nw Av J, 80 x100; Anna W Abbot, admtr 500.00

CLINTON AV (*), sec Greene av, 47.6 x110; Savgs Bank of Utica 50,000.00

JAMES L. BRUMLEY.

E 39TH ST (*), ws, 260 s Clarendon rd, 20x100; Germania Savgs Bank 1,000.00

E 39TH ST (*), ws, 280 s Clarendon rd, 20x100; Germania Savgs Bank 1,000.00

BENSON AV (*), ns, 60.4 e Bay 14th, 20x90; Lillie H Crary 3,500.00

NATHANIEL SHUTER.

E 38TH ST (*), es, 137.6 n Av I, 40x 100; Henry E Heistad 4,300.00

MYRTLE AV, ss, 200 e Nostrand av, 25x100; Ignatz Martin 13,550.00

VERMONT AV, ws, 50 s Baltic av, 25x100; Aaron Cohan 1,375.00

LOT 9, blk, 3754, sec 12; withdrawn

LOT 51, blk 7344, sec 22; Saml Less 1,700.00

Summary table: Total \$148,560.00; Corresponding week, 1914 \$81,040.00

VOLUNTARY AUCTION SALES.

Brooklyn.

JERE JOHNSON, JR., CO.

FEB. 3.

WAREHOUSE AV, es, 140 s Neptune av, 12 lots, ea 20x118.10.

ADVERTISED LEGAL SALES.

The first name is that of the Plaintiff, the second that of the Defendant. (A) means attorney; (R) Referee; last name, Auctioneer.

Manhattan.

The following is a list of legal sales for Manhattan to be held at the Real Estate Salesrooms, 14 and 16 Vesey Street, unless otherwise stated:

JAN. 30 & FEB. 1.

No Legal Sales advertised for these days.

FEB. 2.

32D ST, 142 W, ss, 435 w 6 av, 20x44.7x20.5x 40.2, 3-sty bk tnt; Marjorie D Cleland—Mabel R Cleland et al; Jno W Russell (A), 30 Vesey; Wm Klein (A); partition; Samuel Marx.

37TH ST, 4-6 W; ss, 141.6 w 5 av, 43x98.9, 2-6-sty bk loft & str bldgs; Wm Ziegler, Jr—Mid-ville Realty Co et al; Swan & Moore (A), 29 Liberty; Wm Klein (R); due, \$273,107.60; T&c, \$6,650.74; mtg recorded May 29, 1912; Bryan L Kennelly.

58TH ST, 227-9 E, ns, 230 w 2 av, 25x100.4, 2-3-sty & b bk dwgs; Robt L Fisher et al; exrs & trstes—Richard M Montgomery et al; Cary & Carroll (A), 59 Wall; Henry F Rabbe (R); due, \$16,080.35; T&c, \$428.54; mtg recorded Oct 15, 1911; Joseph P Day.

122D ST, 359 W, ns, 116 e Morningside av, 17x 100.11, 3-sty & b stn dwg; Donald Robertson Co—Mary P Ferguson et al; Thos J Meehan (A), 2 Rector; Edw L Parris (R); due, \$10,945.65; T&c, \$418.72; Joseph P Day.

163TH ST, 552 W, ss, 132.6 e Bway, 16x104.10x 16x106.5, 4-sty & b stn dwg; J C Wm Pilgrim—Ensign Realty Co et al; Henry F Lippold (A), 63 Park Row; Leo C Dessar (R); due, \$10,679.66; T&c, \$388.66; Joseph P Day.

7TH AV, 1961-9, nec 118th (No 159), 100.11x 100, 3-5-sty bk tnts, str on cor; United Hebrew Charities of City N Y—Jacob H Loewenstein et al; Cardozo & Nathan (A), 128 Bway; A S Gilbert (R); due, \$123,918.98; T&c, \$425.00; Joseph P Day.

FEB. 3.

12TH ST, 224 E, ss, 261.6 w 2 av, 23.4x106.6, 4-sty stn tnt; BRIGGS AV, ns, 150 e Bedford Pk blvd, 50x110, vacant; BRIGGS AV, ns, 250 e Bedford Pk blvd, 100x110, vacant; HULL av, nec Mosholu pkway, 105.10x110x152.11x 119.8, vacant; Ida W Inniss—Francis P A McGowan et al; Wells & Snedeker (A), 24 Nassau; Morgan J O'Brien, Jr (R); due, \$6,165.60; T&c, \$—; Bryan L Kennelly.

21ST ST, 107 W, ns, 85 w 6 av, 20x98.9, pt 6-sty bk str; Jos Buehler, Inc—Anna O Pell et al; McLoughlin & Martin (A), 309 Bway; Arthur D Truax (R); due, \$5,617.02; T&c, \$—; Henry Brady.

FEB. 4.

106TH ST, 302 W, ss, 283 e Riverside dr, 17x 100.11, 5-sty & b stn dwg; Edw J O'Gorman et al, exrs—McKeon Realty Co et al; Halsey, Kiernan & O'Keefe (A), 141 Bway; Peter L Mullaly (R); due, \$32,709.77; T&c, \$1,137; mtg recorded Sept 10, 1912; Jacob H Mayers.

179TH ST, 531-3 W, ns, 100 w Audubon av, 50x 100, 5-sty bk tnt; Harry Blaumer—Wallach Reisler & Co et al; I Gainsburg (A), 271 Bway; Louis F Levy (R); due, \$3,646.99; T&c, \$—; Joseph P Day.

FEB. 5, 6, 7 & 8.

No Legal Sales advertised for these days.

Bronx.

The following is a list of Legal Sales for Bronx, to be held at the Real Estate Salesroom, 3208-10 3d Avenue, unless otherwise stated:

JAN. 30.

No Legal Sales advertised for this day.

FEB. 1.

CORNELL AV, ns, 135 e Old Road, 50x100; Maurice S Hyman—Louise D Burke et al; G Arnold Moses (A), 145 Nassau; Henry K Davis (R); due, \$431.80; T&c, \$141.42; James J Donovan.

FEB. 2.

FORT INDEPENDENCE ST, 3394, es, 488.5 nw Giles pl, 25.1x74.5x25x75.4; 3-sty fr dwg; Railroad Co-Operative Bldg & Loan Assn—Ellsworth L Mills et al; Edwin J Crandall (A), 154 Nassau; Phoenix Ingraham (R); due, \$5,955.27; T&c, \$312.54; Samuel Marx.

143D ST, 468 E, ss, 625.6 e Willis av, 31.11x115.16 x43.10x112.1, 2-sty & b fr rear dwg; Margt Peterson—Jno J Montgomery et al; Michl J Sullivan (A), Willis av & 148th; Jos P Hennessy (R); due, \$3,352.47; T&c, \$499.07; sub to 1st mtg \$1,000; Henry Brady.

ZULETT AV, ss, 425 w Mapes av, 50x100, Rose Hyman—Louise D Burke et al; G Arnold Moses (A), 145 Nassau; Edw J Flynn (R); due, \$403.62; T&c, \$88.50; James J Donovan.

FEB. 3.

BRIGGS AV, ns, 150 e Bedford Pk blvd, see 12th st, 224 E, Manhattan Auction Sales.

BRIGGS AV, ns, 250 e Bedford Pk blvd, see 12th st, 224 E, Manhattan Auction Sales.

HULL AV, nec Mosholu pkway, see 12th st, 224 E, Manhattan Auction Sales.

MOSHOLU PKWAY, nec Hull av, see 12th st, 224 E, Manhattan Auction Sales.

FEB. 4.

175TH ST, E, sec Grand blvd & Concourse, see Grand blvd & Concourse, 1770.

BRIGGS AV, 2753, ws, 120 n 196th, 20x91.11x—x91.7, 3-sty bk dwg; Richard Feusterer—Nannie S McLaughlin et al; Arthur Knox (A), 198 Bway; Daniel B Murray (R); due, \$2,093.14; T&c, \$330; Henry Brady.

EASTBURN AV, swc, 175, see Grand blvd & Concourse, 1770.

GRAND BLVD & CONCOURSE, 1770, sec 175th, runs sw59.1xs83.10xs10xe50 to Eastburn av xn 126.8 to 175th, xw9.5 to beg, 5-sty bk tnt; Geo W Dibble et al, exrs—Winton Realty Co et al; Thos F Keogh (A), 90 West Bway; Geo B Hayes (R); due, \$59,754.66; T&c, \$2,362.28; Bryan L Kennelly.

FEB. 5.

201ST ST, 284, on map 282, E, ss, 110 e Briggs av, 25x100, 2-sty fr dwg; Kath Hett—Adelaide Wetzler et al; Jno C Stein (A), 2873 Webster av; Benj F Gerding (R); due, \$5,625.50; T&c, \$129.09; Chas A Berrian.

PROSPECT AV, 1037, ws, 158 n 165th, 50x175, 3-sty fr dwg; Henriette S Orth et al—Caroline V Fey et al; Raymond J Knoepfel (A), 5 Beekman; Jos R Truesdale (R); due, \$11,887.63; T&c, \$582.09; Joseph P Day.

WASHINGTON AV, 1836-44, on map 1836-42, es, 162 s Mott, 62x120, 2-sty bk tnt & str & 2-sty fr tnt & str; Minnie Wollner—Mooney Schreiber et al; Arthur O Ernst (A), 170 Bway; Ernest Hall (R); due, \$4,945.92; T&c, \$359; sub to 1st mtg \$21,000; Chas A Berrian.

FEB. 6.

No Legal Sales advertised for this day.

FEB. 8.

MACLAY AV, ss, 132.10 e Zerega av, 18x92; Lillian W White—Michl J Hogan et al; Smith Williamson (A), 364 Alexander av; Chas F Moore (R); due, \$375.31; T&c, \$553.90; James L Wells Co.

MACLAY AV, ss, 150.10 e Zerega av, 20x92.5, Lillian W White—Daniel J Daily et al; Smith Williamson (A), 364 Alexander av; Chas F Moore (R); due, \$487.93; T&c, \$608.24; James L Wells Co.

Brooklyn.

The following advertised Legal Sales will be held at the Brooklyn Salesrooms, 189 Montague Street, unless otherwise stated:

JAN. 30 & FEB. 1.

No Legal Sales advertised for these days.

FEB. 2.

BAINBRIDGE ST, ns, 575.3 w Ralph av, 18x 100; German Savgs Bank of Brooklyn—Louis Klepper et al; Hector McCurren (A), 375 Fulton st; Fredk W Sparks (R); Wm J McPhilliamy & Co.

BARNEY ST, ws, 196.8 s Dumont av, 19.4x100; Frederic Norris—Max Goldman et al; Henry J Davenport (A), 375 Pearl; Henry S Rasquin (R); Wm J McPhilliamy & Co.

DEAN ST, ss, 121.4 e Stone av, 19x107.2x irreg; also DEAN ST, ss, 49.9 e Stone av, 71.7x106.7 x irreg; Sheriff's sale of all right, title, &c, which Carlo Corrado et al had on Feb 26, 1914, or since; Lewis M Swasey, sheriff; Wm P Rae.

HARRISON PL, ns, 250 w Porter av, 150x100; Jos A Burr et al—Emma A Mayhew et al; Coombs & Wilson (A), 260 Bway; Peter P Huberty (R); Wm J McPhilliamy & Co.

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VAN BUREN ST, ss, 50 w Stuyvesant av, 20x100; Mary J Egan—Geo Alexander Co et al; Edmund J Donegan (A), 189 Montague; Jesse W Johnson (R); Jas L Brumley.
 E 5TH ST, ws, 110 n Av P, 20x120.6x irreg; also AV R, nec E 14th, 160x100; also E 15TH ST, ws, Lots 508-9; also EAST 23D ST, ws, 440 s Av O, 40x100; S & H Holding Co, Inc—Paramount Constn Co et al; Wm V Burke (A); Jas T Williamson (R); Wm J McPhilliary & Co.
 50TH ST, sws, 150 se 6 av, 25x200.4 to 51st; Ray Gilbert—Thos E Oates et al; Geo W Pearsall (A), 49 Court; Wm Kinnear (R); Wm P Rae.
 59TH ST, sws, 212.10 nw New Utrecht av, 20x100.2; Jos W Teets et al—Wm Mae Bain et al; Harry L Thompson (A), 175 Remsen; Alonzo G McLaughlin (R); Wm P Rae.
 AV M, ns, 60 e Ryder, 40x100; Clarence P Tompkins—Arthur L C Macconnell et al; Clarke & Frost (A), 215 Montague; Aug J Koehler (R); Wm J McPhilliary & Co.
 RIDGEWOOD AV, swc Cleveland, 100x85; Jos M Cohen—Isidore Topplitz et al; Jos J Schwartz (A), 353 Stone av; Patk E Callahan (R); Nathaniel Shuter.

FEB. 3.
 BALTIC ST, ss, 200 e Smith, 25x100; Jno F Saddington—Caroline H Kellock et al; Henry J Davenport (A), 375 Pearl; Wm R A Keohl (R); Wm J McPhilliary & Co.

DENYSE'S LANE, sws, adj land of Geo Van Brunt, runs sw429.4xnw—to 81st xs130xw260 xn130xw—xnc—xse102.7xn19.11xse60xn100 to 79th xse450.7xse125 to beg, except parts released; Louis Wescher—Chas S Conklin et al; Jas H Westcott (A), 40 Wall, Manhattan; Frank E Johnson Jr (R); Wm J McPhilliary & Co.

DOUGLASS ST, ns, 250 e Smith, 25x100; Mary V Kane—Maggie M Scannell et al; Jos J Tuchy (A), 246 Jackson av, Long Island City; Benj T Hock (R); Nathaniel Shuter.

LINCOLN PL, sws, 320.1 nw 6 av, 29.11x100; Carrie L Fulcher—Filomena Scupari et al; Fredk Cobb (A), 166 Montague; Wm Howard, Jr (R); James L Brumley.

E 26TH ST, ws, 132 n Newkirk av, 34x100; Stella Foreman—Flatbush Constn Co et al; Davison & Underhill (A), 50 Court; Burchard Dutcher (R); Wm J McPhilliary & Co.

LIBERTY AV, swc Elderts la, 7.3x400x17.5x400; Henry Neugass—Gross Country R Co et al; Jos A Whitehorn (A), 794 Bway; Rufus L Perry (R); Nathaniel Shuter.

ST MARKS AV, ns, 20 w Nostrand av, 20x100; Industrial Savgs & Loan Co—Susanna A LeRoy et al; Carmody, Blauvelt & Kellog (A), 61 Bway; Chas Y Van Doren (R); Wm J McPhilliary & Co.

FEB. 4.
 OAKLAND ST, nwc Clay, 25x100; Adele Meinholt—Brown Realty Co et al; Mervyn Wolf (A), 299 Bway; Wm Watson (R); Wm J McPhilliary & Co.

WEBSTER ST, ss, 109.2 e Albany av, 40x100; Mary L Boyson—Nusiata Carona Petrizzo et al; Edw F Taber (A), 1550 Fulton; Chas S Taber; Wm P Rae.

HEGEMAN AV, ss, 80 e Milford, 80x90; Patrick H Dougherty—Daniel Dougherty et al; Virtus L Haines (A), 375 Fulton; Harold T Edwards (R); Wm J McPhilliary & Co.

OCEAN PKWAY, ws, 280 s Cortelyou rd, 110x175; Title Guarantee & Trust Co—Berthe Geisman et al; Harry L Thompson (A), 175 Remsen; Jno L Mitchell (R); Wm J McPhilliary & Co.

FEB. 5.
 MONITOR ST, ws, 54.9 n Engert av, 28.6x100; Louis Janson—Simon Schwartz et al; C & T Perry (A), 845 Manhattan av; Gilbert H Rhoades (R); Wm J McPhilliary & Co.

MONITOR ST, ws, 26.3 n Engert av, 28.6x100; Lionel J Salomon—Simon Schwartz et al; C & T Perry (A), 845 Manhattan av; Jno T Bladen (R); Wm J McPhilliary & Co.

CHURCH AV, ns, 375 e Rogers av, 112x124.10x irreg; Wm W Spence et al—Wm A A Brown et al; Dean, Tracy & McBarron (A), 160 Bway; Wm S O'Connell (R); Wm P Rae.

FEB. 6.
 No Legal Sales advertised for this day.

FEB. 8.
 DWIGHT ST, es, 25 n Van Dyke, 25x100; Jos Lindner—Louisa Hubner et al; Grover M Moscovitz (A), 189 Montague; Michael M Helfgott (R); Nathaniel Shuter.

E 28TH ST, ws, 240 s Av L, 40x100; Louis Lindenmeyer, Jr—Roosalie Baurhyte et al; Jos M Lipschitz (A), 132 Nassau, Manhattan; I Ehrlich Wolfe (R); Nathaniel Shuter.

SCHENECTADY AV, ws, 140 n Winthrop, 40x100; Antoinette F Kleine—Jos Stafford Co et al; Wm W Butcher (A), 215 Montague; Alvah W Burlingame, Jr (R); Wm P Rae.

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

Manhattan.

JAN. 23.
 CHERRY ST, 478; Morris Spodek—Annie Epstein; M A Rabinovitch (A).
 92D ST, ss, 75 w 1 av, 25x50.8; Charlotte M Leley—Israel D Schlachtzki et al; Wells & Snedeker (A).

BROADWAY, ws, whole front bet 147th & 148th, 199.10x75; Sarah Dahlman—147th St & 148th St Corp et al; C Putzel (A).

JAN. 25.
 28TH ST, 226 W; Carrie Block—Adele Marie et al; S Brand (A).
 90TH ST, 129-31 W; Jno A Dittrich et al—Pauline Grosner et al; R H Kittel (A).

BROADWAY, 832-34; Seamen's Bank for Savgs in City of N Y—Isdor Bach et al; Wickersham & Taft (A).

2D AV, 2125; Chas G Moller et al—Geo Kean et al; Bowers & Sands (A).
 2D AV, 2127; Jno Moller et al—Harry A Wilkus et al; Bowers & Sands (A).

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JAN. 26.
3D ST, 318 E; Harry Hostorf—Maud B Barclay; House, Grossman & Vorhaus (A).

14TH ST, ns, 79.3 w 2 av, 26.2x103.3; N Y Savgs Bank—Jno A Anger et al; J A Dutton (A).

103D ST, 117 E; N Y Investors Corp—Bella Rubel et al; H Swain (A).

129TH ST, ss, 438.6 w 5 av, 21.6x99.11; N Y Savgs Bank—Fredk A Camp et al; J A Dutton (A).

STUYVESANT ST, 42; Bella C Peterkin—Sarah Lauterstein; Bailey & Sullivan (A).

JAN. 27.
6TH ST, ns, 265.6 e 1 av, 21.10x90.10; Edmond L Campion et al—Zbarazer Realty Co et al; Cary & Carroll (A).

47TH ST, 258 W; Saml Wacht—Dora Nadel et al; S Wacht, Jr (A).

111TH ST, ss, 52.6 e Park av, 52.6x100; Cooper Union for the Advancement of Science & Art—Elias Senft Real Estate Co et al; Cary & Carroll (A).

120TH ST, ns, 225 w 1 av, 16.8x100.10; Free Home for Young Girls—Louis Lese et al; Olney & Comstock (A).

7TH AV, nec 37th, 98.9x244; Equitable Life Assurance Society of the U S—Wm H Bryan et al; Alexander & Green (A).

7TH AV, ws, 75.5 n 52d, 75x198.9xirreg; Harry Passloff et al—Delta Theatre Corp et al; amended; S S Marcus (A).

JAN. 28.
WOOSTER ST, 179-83; Bklyn Savgs Bank—Newstate Co et al; Schenck & Punnett (A).

89TH ST, 276 W; Herbert S Martin et al—Chas A Starbuck et al; O M Sternfeld (A).

113TH ST, ns, 397 e Lenox av, 18x100.11; J Blackburn Miller—Minnie A Cohen et al; G Witschiel (A).

121ST ST, 302 W; Jas R Roosevelt, Jr—Daisy B McCloskey et al; Cary & Carroll (A).

141ST ST, ns, 400 w Lenox av, 125x99.11; also 141ST ST, ns, 275 w Lenox av, 125x99.11; 2 actions; N Y Life Ins Co—Remark Holding Corp et al; W F Clare (A).

JAN. 29.
ALBANY ST, sws, 65.11 se West, 18.8x58; Seamen's Bank for Savgs in City N Y—West Side Improvement Co et al; Cadwalader, Wickersham & Taft (A).

E BROADWAY, nwc Montgomery, 25x105; Abr J Dworsky—Julius H Gross et al; Straus & Dworsky (A).

101ST ST, 416 E; Central Trust Co of N Y—Mamie Silver et al; Jooline, Larkin & Rathbone (A).

119TH ST, ns, 376 w 5 av, 17x100.11; Union Trust Co of N Y—Theresa Abelson et al; Miller, King, Lane & Trafford (A).

NAGLE AV, ss, 600 e Ellwood, 100x191.4; Wm L Crow Constn Co—Gibraltair Realty Co et al; King & Booth (A).

7TH AV, sec 114th, 50x100; Isaac Shiman—Frida Heidelburger et al; Strasbourger & Schallek (A).

Bronx.

JAN. 22.
DOCK ST, sws, 100 se Thomas, 35x50; Dora Frank—Chas D Jarvis et al; I Levison (A).

WILLIAM ST, nes, 218 se Cortland av, 25x100; Fredk Dillemath, Jr—Honora M Corbett et al; W J Hofmann (A).

137TH ST, ss, 176.11 w Cypress av, 37.6x100; Mary E Townley—Henry Siegel et al; W B Chamberlin (A).

138TH ST, 285 E; August W Bell et al—Jennie Tackney et al; H M Teets (A).

LOTS 195, 196, 197 and 198, Map of No. 1, Supreme Court; Valentine Brady et al; Helen Katz et al, as trsts—Michael H Higgins et al; A R Lesinsky (A).

LOTS 1001, 1002, 1003, 1004, 1005, Map of Laconia Park; Harriet J Heller—Tripoli Realty Co; Williams, Folsom & Strouse (A).

JAN. 23.
156TH ST, 957 E; Wm E Smith—Max Stirn et al; Cary & Carroll (A).

JAN. 25.
WALES AV, es, 225 s 149th, 25x100; Wm Ruscher—Emma Ackermann et al; J P Hennessy (A).

JAN. 26.
No Foreclosure Suits filed this day.

JAN. 27.
CLINTON AV, ses, 39.3 ne 175th, E, 19.2x90.1; Edwin E Meeks, trste—Jas H Collins et al; E G Duvall (A).

CRESTON AV, ws, 118.8 n 179th, 19x100; Elizabeth Gifford—Ernest Wenigmann et al; E Hall (A).

LOTS 128, 129, 130 & 131, Map of Brunner Estate at Jerome av & Gun Hill rd; Francesco C Nesbitt, extr—Annie F Delaney et al; E C Dusenbury (A).

LOT 152, amended map of portion of Gleason prop, 24th ward; Anna C Wildey, extr—Jas R McGregor et al; H Swain (A).

JAN. 28.
BROOK AV, es, 100 n 171st, 25x100; Bridget Hayes—Saml Blatt et al; Hogan Ramirez (A).

JUDGMENTS IN FORECLOSURE SUITS.

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

Manhattan.

JAN. 21.
STANTON ST, 84; Christine G Openhym—Max Orenstein et al; Harold Swain (A); J F Curnen (R); due, 10,747.50

112TH ST, ns, 400 e Lenox av, 25x100.11; Valetine E Macy—Sadie S Birnbaum; Davison & Underhill (A); Francis A O'Neill (R); due, 20,738.89

127TH ST, 145-7 W; B W R Realities, Inc—Inter City Land & Securities Co et al; Henry S Mansfield (A); Phoenix Ingraham (R); due, 5,796.90

JAN. 22.

7TH AV, es, 25 s 133d 25x100; Metropolitan Life Ins Co—Wm E Diller; Woodford, Bovee & Butcher (A); Saml Strassbourger (R); due, 26,022.63

7TH AV, es, 50 s 133d, 24.11x100; same—same; same (A); same (R); due, 26,125.56

JAN. 23.

No Judgments in Foreclosure Suits filed this day.

JAN. 25.

119TH ST, ns, 285 w Lenox av, 20x100.11; Chas H Lowerre, Jr et al—Etta G Dupont; Thompson, Koss & Warren (A); Jacob A Wolf (R); due, 16,577.78

125TH ST, 532 W; Jno H Lambert—Edw F Walton; Friend Hoar (A); Jno E Duffy (R); due, 5,268.21

18T AV, es, 50.6 s 124th, 25x100; Julia A Sullivan—Rachel Vexler; Pressinger & Newcombe (A); Jas O Farrell (R); due, 8,540.35

JAN. 26.

124TH ST, ss, 88 e Columbus av, 27.10x100.11; Alfred M Heinsheimer—Anthony Kappes; Cary & Carroll (A); Melvin H Dalberg (R); due, 24,231.14

JAN. 27.

71ST ST, 328 W; Eliz J Haynes—Patk H Costello et al; Jonas B Well (A); Harold A Callan (R); due, 18,547.50

117TH ST, 147 W; Philip Specht—Louis Bernstein et al; Salter & Steinkamp (A); Robt L Morrell (R); due, 5,944.93

Bronx.

JAN. 22, 23, 25, 26 & 27.

No Judgments in Foreclosure Suits filed these days.

JAN. 28.

MORRIS AV, es, 350 n 165th, 20x95; Emma D Rodman—Adelphine Hymes; E H Miller (A); E F Moran (R); due, 7,768.75

LOT 121, map of Associated Lace Makers Co 24th Ward; Adelaide A Wabst—Meyer Lipset et al; Shaw & Landon (A); M S Cohen (R); due, 1,563.34

LIS PENDENS.

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

Manhattan.

JAN. 23.

37TH ST, 236-38 E; Otto F Vetter—Lucius T Martin et al; action to foreclose mechanic's lien; W Hauser (A).

48TH ST, ns, 380 e 8 av, 20x100.5; Lewis C Van Riper—Francis X O'Connor; action to compel execution of lease, &c; C H Slease (A).

PLEASANT AV, nwc 109th, 100.11x12; City of N Y—Wm H Ryerson et al; action to foreclose tax lien; F L Polk (A).

JAN. 25.

28TH ST, 202-4 W; also 9TH AV, 730, & PROP in Kings County; Wm H Wood et al—Laura A Cregan; action to declare lien; Wood & Wood (A).

JAN. 26.

34TH ST, 112 W; 33D ST, 109-11 W; Patrick H Sullivan et al—Frank J Farrell et al; partition; Ellison & Ellison (A).

JAN. 27.

1ST AV, 14; Manhattan Ry Co—37 & 39 Attorney St Inc et al; action acquire title; J L Quackenbush (A).

1ST AV, 18-20; same—Isaac Greenman et al; action acquire title; J L Quackenbush (A).

1ST AV, 19; same—Leon S Altmayer et al; action acquire title; J L Quackenbush (A).

1ST AV, 29-31; same—Herman Fichter et al; action acquire title; J L Quackenbush (A).

1ST AV, 42-48; same—Wm V Astor et al; action acquire title; J L Quackenbush (A).

1ST AV, 62; Manhattan Ry Co—Hettie Berliner et al; action acquire title; J L Quackenbush (A).

1ST AV, 75; same—Mary S Burger et al; action acquire title; J L Quackenbush (A).

1ST AV, 87; same—Leopold Barth et al; action acquire title; J L Quackenbush (A).

1ST AV, 89; same—Marie C Ider et al; action acquire title; J L Quackenbush (A).

1ST AV, 113; same—Max Roth et al; action acquire title; J L Quackenbush (A).

1ST AV, 123; same—Aaron Stiber et al; action acquire title; J L Quackenbush (A).

1ST AV, 131; same—Albert Stark et al; action acquire title; J L Quackenbush (A).

1ST AV, 172; same—Julius Tishman et al; action acquire title; J L Quackenbush (A).

1ST AV, 174; same—Henry Elias Brewing Co et al; action acquire title; J L Quackenbush (A).

1ST AV, 178; Manhattan Ry Co—Margaret Murphy et al; action acquire title; J L Quackenbush (A).

1ST AV, 198; same—Cecelia Gafney; action acquire title; J L Quackenbush (A).

1ST AV, 200; same—Michl Gafney; action acquire title; J L Quackenbush (A).

1ST AV, 207; same—Grossman Investing Co et al; action acquire title; J L Quackenbush (A).

1ST AV, 210-12; same—Ferd Stern et al; action acquire title; J L Quackenbush (A).

1ST AV, 215-17; same—Ellen Reilly et al; action acquire title; J L Quackenbush (A).

1ST AV, 218; Manhattan Ry Co—Henry Fuldner et al; action acquire title; J L Quackenbush (A).

1ST AV, 226; same—Barbara Reinhart et al; action acquire title; J L Quackenbush (A).

1ST AV, 237; same—Cornelius Fitzgibbon et al; action acquire title; J L Quackenbush (A).

1ST AV, 258-62; same—Arthur A Carey et al; action acquire title; J L Quackenbush (A).

1ST AV, 268-72; same—Arthur A Carey et al; action acquire title; J L Quackenbush (A).

1ST AV, 291; same—Michl Maier et al; action acquire title; J L Quackenbush (A).

1ST AV, 292; same—Fredk W Wohlfert et al; action acquire title; J L Quackenbush (A).
 1ST AV, 294; same—Anna E Mischlich et al; action acquire title; J L Quackenbush (A).
 1ST AV, 295; same—Felix Rieger et al; action acquire title; J L Quackenbush (A).
 1ST AV, 302-4; same—Hugh P Skelly et al; action acquire title; J L Quackenbush (A).
 1ST AV, 305; same—Henry F Albert et al; action acquire title; J L Quackenbush (A).
 1ST AV, 309-11; same—Julius Maier et al; action acquire title; J L Quackenbush (A).
 1ST AV, 318; same—Bernard Rosenstock et al; action acquire title; J L Quackenbush (A).
 1ST AV, 319; same—Emma Weber; action acquire title; J L Quackenbush (A).
 1ST AV, 320; same—Ede Levenson et al; action acquire title; J L Quackenbush (A).
 1ST AV, 321-27; same—Geo F Abendschein et al; action acquire title; J L Quackenbush (A).
 1ST AV, 330; same—Julius Maier et al; action acquire title; J L Quackenbush (A).
 1ST AV, 332; same—Martin Rothschild et al; action acquire title; J L Quackenbush (A).
 1ST AV, 336-38; same—Conrad Witt et al; action acquire title; J L Quackenbush (A).
 1ST AV, 340; same—Kath G Farrell et al; action acquire title; J L Quackenbush (A).
 1ST AV, 341; same—Ellen Prendergast et al; action acquire title; J L Quackenbush (A).
 1ST AV, 343; same—Christopher Boylan et al; action acquire title; J L Quackenbush (A).
 1ST AV, 346; same—Leon S Altmayer et al; action acquire title; J L Quackenbush (A).
 1ST AV, 348-50; same—Louisa Schulthies et al; action acquire title; J L Quackenbush (A).
 1ST AV, 354; same—Sarah Phillips et al; action acquire title; J L Quackenbush (A).
 1ST AV, 355; same—Albert Jarmulowsky et al; action acquire title; J L Quackenbush (A).
 1ST AV, 357-59; same—Harry Fischel et al; action acquire title; J L Quackenbush (A).
 2D AV, 288; same—Rachel Lagura et al; action acquire title; J L Quackenbush (A).
 2D AV, 2430-34; Manhattan Ry Co—Callaghan McCarthy et al; action acquire title; J L Quackenbush (A).
 2D AV, 2456; same—Flora Bachrach et al; action acquire title; J L Quackenbush (A).
JAN. 28.
 BRADHURST AV, es, 79.10 s 153d, 39.11x100; Italo American Marble Co—Jacob Frankel et al; action to impress lien; J J Schwartz (A).
 CENTRAL PARK W, 300-2; Louis Hirschowitz—Secured Holdings Corp et al; foreclosure of mechanic's lien; G M Moscovitz (A).
 1ST AV, 258-62; Manhattan Ry Co—Arthur A Carey et al; action acquire title; J L Quackenbush (A).
JAN. 29.
 104TH ST, 164 E; Hannah Wallach—Adelaide G Hoyt et al; specific performance; G Goodman (A).

Bronx.

JAN. 22.
 236TH ST, ss, bet Oneida & Keppler avs (known as Lot 16, Block 3370, Sec 12); Saml Hollander—Martha H Jackson et al; action to foreclose transfer of tax lien; B G Oppenheim (A).
 LEGGETT AV, nwc Kelly, 110x118.7; also LOTS 269, 270, 293, 294 and 296, Map of Washingtonville; also LOTS 123, 124, 125, 126 and 127, Map of 163 lots of Estate of Mary Jane Radway; Constantin Wagner—Helena Freudemacher, as extrx; action to charge real property; Quackenbush & Adams (A).
 PLOT 3, Block 11, Map of Fieldston, 24th Ward; Wright-Ogden Co, Inc—Geo D Strayer et al; action to procure judgment; J H Hildreth (A).
JAN. 23.
 LOT 17, Block 5066, Sec 17; Adelaide A Wabst—Wm A Langdon et al; action to foreclose transfer of tax lien; G A Moses (A).
 LOT 88, Gwins' Homestead, Gwins' Drive & Palmer blvd; Geo J Puchhafer—Johanna C Jones et al; action to foreclose transfer of tax lien; G A Moses (A).
JAN. 25.
 143D ST, ss, 431.6 e Alexander av, 25x100; Ella C Schrade—Edw D Murphy et al; partition suit; G Dillon (A).
 GLEASON AV, ss, bet Castle Hill av & Olmstead av (known as Lot 27, Block 3811, Tax Map); Land & Lien Co—Jas Williams et al; action to foreclose transfer of tax lien; M Frank (A).
JAN. 26.
 E 172D ST, ns, being Lot 89; Simeon M Barber—Jas A Woolf et al; action to foreclose transfer of tax lien; H Swain (A).
 215TH ST, ns, bet Barnes av & Bronwood av (known as Lot 367, Wakefield); L Josephine Moses—Anna A Owen et al; action to foreclose transfer of tax lien; G A Moses (A).
 CONCONRSE, ws, being Lot 28; Anna R Crossin—Jno J Bannon et al; action to foreclose transfer of tax lien; H Swain (A).
 JEROME AV, es, being Lot 3; Simeon M Barber—Denver Realty Co et al; action to foreclose transfer lien; H Swain (A).
 JEROME AV, es, being Lot 5; Elliott L Brown—Denver Realty Co et al; action to foreclose transfer of tax lien; H Swain (A).
 JEROME AV, es, being Lot 10; Elliott L Brown—Jas A Woolf et al; action to foreclose transfer of tax lien; H Swain (A).
 JEROME AV, es, being Lot 11; Elliott L Brown—Wm Seitz et al; action to foreclose transfer of tax lien; H Swain (A).
 TOWNSEND AV, ws, being Lot 61; Elliott L Brown—Jas A Woolf et al; action to foreclose transfer of tax lien; H Swain (A).
 TOWNSEND AV, ws, being lot 62; Anna R Crossin—Wm Seitz et al; action to foreclose transfer of tax lien; H Swain (A).
 3D AV, 2881-85; Manhattan Ry Co—Ebling Realty Co et al; action to acquire title; same (A).
 3D AV, 2899; same—Leopold Guttag et al; same (A).
 3D AV, 2908; same—Chas Sherabel et al; same; same (A).
 3D AV, 2918; same—Henry B Pye et al; same; same (A).

3D AV, 2916; same—Nicholas Grunzfelder et al; same; same (A).
 3D AV, 2969-79; Manhattan Ry Co—Elizabeth McIntire et al; same; J L Quackenbush (A).
 3D AV, 2999-01; same—Charlotte Ewald et al; same; same (A).
 3D AV, 3029-33; same—Jacob Frees et al; same; same (A).
 3D AV, 3035-37; same—Jacob Frees et al; same; same (A).
 3D AV, 3546-60; same—David Mayer Brewing Co et al; same; same (A).
 3D AV, 3709; same—John G Borgstede et al; same; same (A).

3D AV, 3811-17; same—Ferdinand Hecht et al; same; same (A).
 3D AV, 3851-53; same—Mary B Middleton et al; same; same (A).
 3D AV, 3861-87; Manhattan Ry Co—Zarland Realty Co et al; same; J L Quackenbush (A).
 3D AV, 4187; same—Sol Katz et al; same; same (A).
 3D AV, 4217-21; Manhattan Ry Co—L Napoleon Levy et al; same; J L Quackenbush (A).
JAN. 27.
 CONNORSE, es, being Lot 32; Simeon M Barber—Carl F Markgraf et al; action to foreclose transfer of tax lien; H Swain (A).

Guaranteed Mortgage Company of N.Y.

200 Broadway

FIFTH ANNUAL REPORT

ASSETS.		LIABILITIES.	
Mortgages, N. Y. City.....	\$273,500.00	Capital	\$250,000.00
Bonds, State & Railroads.....	49,075.00	Surplus	100,000.00
Real Estate	5,368.08	Undivided Profits	36,853.54
Accounts Receivable	993.06	Accounts and Bills Payable.	6,939.54
Accrued Interest Receivable.	8,562.21	Reserved, Prem'ns Prepaid.	3,315.44
Accrued Premiums	1,825.53	Dividend Payable Jan. 1st..	5,000.00
Cash in Bank.....	62,988.81	Interest Payable	204.17
	\$402,312.69		\$402,312.69

Comparative Figures for the Past Five Years are as follows:

	Mortgages Sold	Net Gain Outstanding	Outstanding
		Quartd. Mortgs.	Quartd. Mortgs.
1910	\$733,541	\$726,841	\$792,591
1911	827,200	788,269	1,580,850
1912	954,650	839,400	2,420,250
1913	541,900	361,100	2,781,350
1914	464,650	208,125	2,989,475

EARNINGS

	1912	1913	1914
Interest on Mortgages.....	\$18,188.18	\$18,455.48	\$18,007.31
Premiums for Guarantees.	10,018.55	13,090.40	13,991.22
Commissions	353.63	335.00	380.00
	\$28,560.36	\$31,880.88	\$32,378.53
Expenses	2,133.68	3,151.17	3,117.14
Net Earnings	\$26,426.68	\$28,729.71	\$29,261.39
Dividends	18,750.00	20,000.00	20,000.00
Surplus for year.....	\$7,676.68	\$8,729.71	\$9,261.39

The Rates of Net Earnings and Dividends on the Capital Stock for Each Year have been as follows:

	Capital	Net Earnings	Dividends Paid	Expense to Earnings
1910	\$210,000.00	.0782%	6%	.049%
1911	250,000.00	.0955%	7%	.072%
1912	250,000.00	.1057%	7½%	.075%
1913	250,000.00	.1149%	8%	.099%
1914	250,000.00	.1170%	8%	.096%

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NEW YORK

(Lis Pendens, Bronx, Continued.)

JEROME AV, es, being Lot 22; Simeon M Barber—Emil Schwab et al; action to foreclose transfer tax lien; H Swain (A).
TOWNSEND AV, es, being Lot 24; Jas A Dimelow—Merwin Realty Co et al; action to foreclose transfer of tax lien; H Swain (A).
WALTON AV, es, being Lot 11; Anna R Crossin—Eliz A Higgins et al; action to foreclose transfer of tax lien; H Swain (A).
LOT 9, Block 7, map of Whitehall Realty Co, 24th ward; Bella Altman—Rocco V Salerno et al; action to foreclose transfer of tax lien; T I Schwartzman (A).
LOT 791, Laconia Park, 24th ward; Dora Pines—Amelia M Mark et al; action to foreclose transfer of tax lien; J M Lifschitz (A).
LOT 792, Laconia Park, 24th ward; Dora Pines—Amelia M Mark et al; action to foreclose transfer of tax lien; J M Lifschitz (A).
JAN. 28.
RANDALL ST, ns, bet White Plains rd & Maple av, known as Lot 55, Duncan Estate, on tax map; Municipal Liens Co—Guiseppa Constanzo et al; action to foreclose transfer of tax lien; G L Smith (A).

Brooklyn.

JAN. 21.
CARROLL ST, ss, 20 e Albany av, 100x140; Antonyo Primo—Heights Bldg Corp; foreclosure mechanic's lien; I Solomon (A).
HERKIMER ST, ss, 37 w Ocean pl, 17x89.6; Chas Grasmeyer—Alice S Jennings et al; G E Serenbetz (A).
49TH ST, sws, 100 se 12 av, 40x100.2; Emil Reineking—Francis C Fry, Jr, et al; Klendl, Smyth & G (A).
52D ST, ns, 312 w 3 av, 18x100.2; Bertha H Stone—Eagle Home Co; T Witte (A).
57TH ST, ns, 295 w 17 av, 100x126; Parselsky Bros—Acadia Bldg Co et al; H S & G C Brachach (A).
86TH ST, ss, 279.6 e land N Y & Sea Beach R R, 100x195.6; Jane Gilfeather—Gesson Frank et al; Somerville & Somerville (A).
DRIGGS AV, swc Leonard, runs s129.4xw57.5x n78.5x n16.6x e95.8 to beg; Margt S Manson—Henry Metzinger et al; J Siegelman (A).
GEORGIA AV, es, 444.8 n Hegeman av, 20x100; Agnes E Reynolds—Rachel Leder et al; H M Bellinger, Jr (A).
KINGSTON AV, nec Carroll, 110.7x280; also KINGSTON AV, sec Carroll, runs e300xw127.9xw200x n12.2xw100x n15.7 to beg; David Welser—Geo Potts & ano; to create a lien; A Casper (A).
MERMAID AV, ss, 78.10 w Warehouse av, 20x100; Harriet C L Hommedieu—Rafaela Dallesio et al; W D Hart (A).

JAN. 22.
BOND ST, ws, 80 n Butler av, 20x50; Chas B Denny—Oscar Hammann et al; H L Thompson (A).
MONROE ST, ns, 25 e Stuyvesant av, 25x100; Bushwick Savgs Bank—Louis Ohl et al; R L Scott (A).
E 18TH ST, ws, 180 n Johnson rd, 20x100; Henry G Leberton—Fredk M Seiler et al; H L Thompson (A).
E 18TH ST, ws, 205.2 s Av K, 26.10x100; Elwood V Kneeland—Florence Williams; to create a title; W E Butler (A).
41ST ST, ss, 300 e 13 av, 20x100; Henry Hafker—Kath Naab et al; Lewis & McNamara (A).
58TH ST, ws, 185.3 s land of Jacob P Moore, 80x100; Bushwick Savgs Bank—Fredk W Stabenau & wife; R L Scott (A).
60TH ST, ns, 320 e 4 av, 20x100.2; Alice G Lawrence—Harry Williams et al; Cary & Carroll (A).
75TH ST, nwc 7 av, 100x123.7x—x85.1; Peter S Bogart—Abels Gold Realty Co et al; C H Lott (A).
75TH ST, ns, 123.7 w 7 av, 100x140; same—same; same (A).
75TH ST, ns, 263.7 w 7 av, 100x200; same—same; same (A).
JAMAICA AV, swc Barbey, runs s32.11xw 82.11x n e 82.11 to beg; Jno Auer, Jr, —Richard Phister et al; Watson & Kristeller (A).
OCEAN AV, es, 78.7 n Foster av, runs e100x n 80 x e100x n 20xw110x s 200 to beg; Audley—Clarke—Hartman Bldg Co et al; W Y Hallock (A).
SKILLMAN AV, ss, 200 e Union av, 25x100; Bushwick Savgs Bank—Jos Lowery et al; R L Scott (A).
17TH AV, nws, 60.2 ne 60th, 40x100; Gushwick Savgs Bank—Thos Werner & ano; R L Scott (A).

JAN. 23.
HALSEY ST, nws, 282.1 ne Knickerbocker av, 26.5x100; Isidor Berger—Ernst Becher et al; J Berg (A).
HICKS ST, ws, 188 n State, 20x100; Eagle Savgs & Loan Co—Mary P Feenan & ano; J C McLeer (A).
JEFFERSON ST, ss, 320 e Bremen, 25x100; Bushwick Savgs Bank—Sarah J Whitman & ano; R L Scott (A).
MARTENSE ST, ss 283 e Rogers av, 18x122; Eagle Savgs & Loan Co—Ida J Metz et al; J C McLeer (A).
OAKLAND ST, ws, 50 n Huron, 25x100; Henry Jones—Patk Kiernan et al; E H Hazelwood (A).
GREENE AV, ns, 150 e Tompkins av, 17.6x100; Eagle Savgs & Loan Co—Townsend R Raynor et al; J McLeer (A).
UTICA AV, ws, 80 n Herkimer, 20x70; Adeline Edwards—Wm Edwards & ano; partition; R L Perry (A).
JAN. 25.
REMSEN ST, ns, 99 e Clinton, 49x100; Peoples' Trust Co—Jno E Sullivan Co et al; Wingate & Cullen (A).
ST JAMES' PL, es, 100 n Greene av, 20x100; Glore & Rutgers Fire Ins Co—Elsie R Hunt et al; R R Prentice (A).
TRUXTON ST, ns, 411.6 e Stone av, 19.6x100; Harlow C Voorhees—Thos Voorhees et al; W D Leonard (A).
VERANDAH PL, ss, 254.7 e Henry, 24.6x49.9; Eagle Savgs & Loan Co—Richard F Murphy et al; J C McLeer (A).

60TH ST, sec 3 av, 20x74; Herman F Scharman—Herman Naehar et al; S Seiderman (A).
60TH ST, ss, 74 e 3 av, 20x60; Henry H Mahland—Herman Nieher et al; S Seiderman (A).
BATH AV, sws, 55.11 se Bay 20th, 19x82.5; Franklin Trust Co—Wanda Minkowsky & ano; H L Thompson (A).
LAFAYETTE AV, 645-52; COURT ST; 243; MYRTLE AV, 761, 667 & 657, & LAFAYETTE AV, 654; Wm H Wood—Laura A Cregan; to recover \$10,000; Wood & Wood (A).
NEWKIRK AV, nwc E 21st, runs sw40x n w120x e 87.1x s 110.5 to beg; Saml Hess—Peru Realty Co et al; Cook & Benjamin (A).
PENSYLVANIA AV, es, 140 n Sutter av, 20x100; Barnett Rosenblum—Rebecca Ptashnick et al; E E Rosenblum (A).
RAILROAD AV, es, 90 n McKinley av, 102x120; RAILROAD AV, es, 414.11 n McKinley av, 35.9x102; BERRIMAN ST, es, 100 n Pitkin av, 90x100; Morris Druss—Edw Taunay et al; to set aside deed; I Gainsbury (A).
RALPH AV, swc Chauncey, 100x100; Barney Bolonik—Jas Seidman & ano; to foreclose mechanic's lien; S Seiderman (A).
UTICA AV, ws, 25 s Park pl, 28.5x100; Vincenzo Schiro—Jos S Klotz; breach of contract; C S Amsel (A).
3D AV, es, 20 s 60th, 20x70.4; Rosalie Speyer—Herman Naehar et al; S Seiderman (A).
3D AV, es, 40 s 60th, 20x70.4; same—same; same (A).
3D AV, es, 80 s 60th, 20x74; Fredk H Maass—Herman Naehar et al; S Seiderman (A).
23D AV, ses, 260 n Benson av, 60x96.8; Eliz A De Mund—Emily Leslie et al; R O'Byrne (A).
LOT 3, Map 2, prop in 4th & 5th wards, belonging to Saml Jackson (decd); Helena C Kinavan—Anna M Stichter et al; T Burgmyer (A).

JAN. 26.
HANOVER PL, east & west sides, bet Livingston & Fulton sts, —x—; Wm Berri—Realty Associates et al; to construe restrictions in a partition; Jones, McKinny & Sternbrink (A).
HART ST, ss, 211 e Stuyvesant av, 18.6x100; Williamsburgh Savgs Bank—Mary Davis et al; S M & D E Meeker (A).
HART ST, ns, 414 w Lewis av, 16x100; Minnie Hershowitz—Morris Feinstein & ano; H Altman (A).
PACIFIC ST, 925; Annie McGuire—Concetta Romano et al; Harman & Howell (A).
3D ST, swc Lawrence av, 50x100; Eagle Savgs & Loan Co—Ellen D Payne et al; J C McLeer (A).
E 29TH ST, ws, 180 n Farragut rd, 40x100; also E 42D ST, ws, 177.6 s Av D, 60x100; Mary Long—Emma S Schmidt et al; W M Moore (A).
52D ST, ne 14 av, 80.2x100; Jas Lefferts—Estelle L Bateman & ano; D V D Reilly (A).
86TH ST, swc W 9th, 40x100; May Campbell—Wm B Lake et al; M B Campbell (A).
BEVERLY RD, nwc E 29th, runs n37.4xw87.3x s74.4xe98.2 to beg; Albany Hts Realty Co—Tilden Constn Co et al; W H Good (A).
DRIGGS AV, ss, 50 e Leonard, 25x100; Mary B Hoffman—Edna Holding Co et al; H L Thompson (A).
HAMILTON AV, swc Nelson, 25.2x55.3x20.10x57; Mary E Crane—Samson Friedlander et al; A P Bachman (A).
IRVING AV, sws, 140 nw Cornelia, 20x95; Williamsburgh Savgs Bank—Max H Spear et al; S M & D E Meeker (A).
MASPETH AV, ns, 342.11 w Kingsland av, 48.10 x82.6x48.10x82.5; also SKILLMAN AV, ss, 322.7 w Kingsland av, runs s128.4xw109x n 181.5xe47.8 to beg; Bushwick Savgs Bank—Wm Groback et al; R L Scott (A).
SUTTER AV, nwc Essex, 19.9x75; Henry Miller—Ruby Danzing et al; Reynolds & Geis (A).
1ST AV, nws, 20 sw 55th, 20x80; Bushwick Savgs Bank—Jno P Steich et al; Snediker & Snediker (A).

JAN. 27.
COURT ST, ws, 71.9 n Schermerhorn st, 24.1x 100; also swc of above property, runs w4.9 x n24.1xe4.5x s24.1 to beg; Wm H Field—Thos Lamb et al; Smith, Doughty & W (A).
DEGRAW ST, ss, 205.4 e 4 av, 16.4x100; Mary B Kellogg—Annie E Mingus et al; Wilson, Barker & Wager (A).
JEWEL ST, ws, 425 s Meserole av, 25x100; Solomon Horn—Abr J Schlesinger et al; J Bernstein (A).
MONTGOMERY PL, sws, 278.10 se 8 av, 16.9x 100; Ess Ess Realty Co—Grace W Duryea et al; J K M Ewing (A).
SANDFORD ST, ws, 297.9 n Park av, runs w 200x n 175xe100x n 122.6xe105.8xs263.4 to beg; Bushwick Savgs Bank—National Foundry Co & ano; R L Scott (A).
WALLABOUT ST, 245; Dietrich W Kaatze—Morris Jablin et al; N D Shapiro (A).
16TH ST, ns, 143 w 7 av, 45x100x46.6x—; Erwin L Stratton—Wm J Buckley et al; H B Exner (A).
20TH ST, sws, 285 nw 4 av, 25x100.2; also 20TH ST, ss, 210 w 4 av, 25x100; Frank Fenimore—Christy Fenimore et al; to set aside deed; G Gru (A).
E 29TH ST, es, 60 n Av L, 40x105; Jno V Cain—Bridget Foley & ano; E J Flanagan (A).
47TH ST, 451; also 73D ST, ss, 66.6 w 7 av, 100x160; also 2D AV, w 92d, 100x100; also 4TH AV, nwc 65th, 100x125; also ST MARKS AV, ns, 165.6 e Troy av, 44.6x127.9; also W 33D ST, es, 290 n Mermaid av, 120x118.10; Wm H Schofield—Dave De B De Waltoff et al; to create a trust; M W Wood (A).
71ST ST, nec 2 av, 66x100; Wm H Schofield—Miriam Morse & ano; to create a trust; M W Wood (A).
79TH ST, ss, 460 e Bay pkway, 60x100; Thos S Kelyt—Abram F Bucher et al; H J Davenport (A).
ATLANTIC AV, nwc Monmouth, 125x200; Fredk H Winckler—Bklyn Fireproof Sash & Door Co.
WILLOUGHBY AV, ss, 310.4 e Marcy av, 17.10 x100; Augusta R Levy—Morris Jablin et al; H D Levy (A).
6TH AV, nwc 54th, 100x100; Wm H Schofield—Rebecca Wolper et al; to create a trust; M W Wood (A).

6TH AV, nwc 54th, 100x100; Wm H Schofield—Jno J Bakerman; to remove a trustee; M W Wood (A).
6TH AV, es, 32.8 n 54th, 45x100; also 6TH AV, es, 77.8 s 53d, 45x100; also 16TH ST, nec 7 av, 25x97.10; Wm H Schofield—Mechanics Bank et al; to create a trust; M W Wood (A).
LOT 150, map of prop belonging to the estate of Simon Rapelje, dec, in 26th Ward; Lazarus Weil—Abr Sagalowitz et al; Kramer, Cohn & M (A).

MECHANICS' LIENS. First name is that of the Lienor, the second that of the Owner or Lessee, and the third that of the Contractor or Sub-Contractor.

Table with columns for location, contractor name, and amount. Includes entries for Manhattan, JAN. 23, JAN. 25, JAN. 26, JAN. 27, and JAN. 29.

43D ST, 149 W; Chas Stucke & Son—
Berghoff Brewing Co & Lepi & Dulac,
Inc (183) 275.44
70TH ST, 411 E; Henry Meslin et al—
Jos E Gold (181) 44.70
126TH ST, 371 W; Louis Sonkin—
Fredk S Justice & S Wolis Iron
Works Co (182) 35.00

Bronx.

JAN. 22.
232D ST, ss, 295 w Laconia av, 50x
114; Michl J Crowley—Francis O
Donnell; Hugo Larson (49) 38.00
CLINTON AV, sec 181st 97.1x140;
Spadaccini Bros Const Co—Clent
Constn Co, Inc; Frank Willis (50) 54.00

JAN. 23.
149TH ST, 428-30 E; Bronx County Iron
Works, Inc—Christian G Kuhner;
Wm G I Roeder (51) 43.00
181ST ST, swc Valente av, 51.8x100;
Morris Shatz—Thos Altieri; Tobruk
Constn Co; renewal (53) 98.00
PARK AV, es, 102.2 n 167th, 38.1x
100; Jno A McCarthy & Bro—Malcke
Bldg Corpn; Nick Gregorio & Co
(52) 974.15

JAN. 25.
No Mechanics' Liens filed this day.

JAN. 26.
3D AV, 3701-03; Saml Povolotzky—Geo
A Gunther; Fitzpatrick Constn Co;
renewal (54) 61.00

JAN. 27.
173D ST, 409-11 E; Wm E Mason—
Simplex Impt Co, Inc (57) 250.00
CONCORD AV, 470-72; N Passman &
Sons, Inc—B & B Constn Co (55) 1,153.00
OLD ALBANY POST RD, es, about
552.11 n Bailey av, 52.3x54.4; Jno At-
tanasio et al—Nicola Parrinelli &
Filomena Ventrola; Filomena & Fran-
cesco Ventrola; renewal (56) 277.00

JAN. 28.
CROTONA AV, 1884; Tobias Schwartz—
Jacob Wolfe & David Pistrunk (59) 873.00
PARK AV, es, 102.2 n 167th, 38.1x100;
Emil Nikolai—Malcke Bldg Corpn &
Nicholas Gregoria & Co (58) 2,200.00

Brooklyn.

JAN. 21.
CARROLL ST, ss, 20 e Albany av, 140
x100; Antonio Primo—Heights Bldg
Co, Wm H Fleming & Title Guar &
Trust Co 154.00
E 19TH ST, 360; A Fogel—Dorchester
Bldg Co & Vincent Bonagur 300.50
W 32D ST, 2936; G Mayhew—Annie
Mallady 520.00
FLATBUSH AV, nes, 30 nw Dean, —x
—; Bklyn Builders' Supply Co—Dean
Amusement Co & Geo A Amos 185.58
OCEAN AV, es, 78.7 n Foster av, 200x
110; H W Johns-Manville Co—Hart-
man Bldg Co 182.16
TOMPKINS AV, nwc Willoughby av,
—x—; Olman & Hurwitz—Congrega-
tion Obel Moshe Cherra Tilin & Saml
J Acken, Jr 715.00
WASHINGTON AV, ss, 520 w 1st, —x
—; Bklyn Builders' Corpn—Francis
A Norris Realty & Constn Co & Fran-
cis A Norris 1,582.33
5TH AV, 5106; J Rubin—Wm Lesnick
& Wolfenstein & Stein 84.85

JAN. 22.
BAY RIDGE PL, ws, 120 s Bay Ridge
av, 80x80; R L Williams—Thos Brown
DEAN ST, 322; J J Corcoran—Chas &
Meta Doscher & H Ottesen 48.00
E 25TH ST, ws, 43.9 n Foster av, 60x
82.3; R L Williams—J T Mason 25.00
93D ST, 328; American Metal Ceiling
Co—Jno Sorenson & Antonio De Rosa 60.40
DITMAS AV, nec E 22d, 161x100; Stern-
berg Steam Cut Stone Co—Marcus
Bldg Co, Ida Marcus & Rio De Jeniero
Co 3,500.00
OCEAN AV, 1029-47; J Barba—Hart-
man Bldg Co 2,440.00
UTICA AV, 103; H C Peffers—Rosa
Hernal & Frank Hernal 10.00
VOORHIES AV, ns, 174.9 w Sheephead
Bay rd, 120x100; Frank Szmko—Mad-
lin, Inc, & Chas Lindenbaum 145.40
WOODRUFF AV, swc St Paul pl, 145x
126; Sternberg Steam Cut Stone Co—
Marcus Bldg Co, Ida Marcus & Rio De
Jeniero Co 2,000.00

JAN. 23.
S 4TH ST, ns, 100 e Kent av, 78x141;
Markovsky & Fishman—American
Sugar Refining Co & Midwood Cont
Co 1,500.00
SAME PROP; same—same 1,000.00
65TH ST, ns, 160 e 14 av, 60x100; E
Trubner—Peter Bressi 1,576.00
OCEAN AV, es, bet Foster & Newkirk
avs, —x—; Jno Sammartano—Hart-
man Bldg Co 1,720.00

JAN. 25.
HICKS ST, 57; T Drysdale—Maria E
Ducker & Wm M Ducker 70.00
LINWOOD ST, 580; M Margulies—Ani-
ello & Teresina N Ambrosio 12.00
E 12TH ST, 1870; Koss Snyder—Jas
Killorin & Mary A Killorin 319.37
W 32D ST, ws, 100 s Mermaid av, 20x
118.10; Domenic Marrazzo—Anna Ma-
lady & Wm Mayhew 230.00
ATKINS AV, es, 80 n Dumont av, 120x
100; Curtis Bros Lumber Co—Jerome
Bergen Inv Co 497.51
ATLANTIC AV, 108-110; O Reissmann
—Alex Diker 100.00
OCEAN PKWAY, sec 18 av, runs e242.2
xS—xw145.6xs—xw149.9xn120.3 to beg;
M Simon—Alleen Carroll, Lydia &
Ralph Sloane 200.00

R D DALE AV, nec Osborn, 50x100;
Curtis Bros Lumber Co—Sigmond
Koeppel, Inc 182.99

JAN. 26.
E 23D ST, 370; J Goldstein—Moskowitz
Bldg Co 79.30
E 23D ST, ws, 189 s Newkirk av, 60x
200; C T Willard Co—Dragone Constn
Co 605.00
TROY AV, es, 102.6 s St Mark's av,
50x80; S Schov—Nass & Berg, Inc 327.00
WASHINGTON AV, 230; J Danielson—
Jno Johnson & Francis A Norris 193.37
WASHINGTON AV, 230-38; J Danielson
—Francis A Norris 193.37
PROP at Sand Bay, Canarsie, on map of
prop of Herman Lohman; also PROP
250 w from div land of Chris Davis &
Wm C Davis, —x—; P Cohen—Can-
narsie Yacht Club & M J Shevlin
Plumbing Co 93.65

JAN. 27.
HINSDALE ST, es, 200 s Dumont av,
150x100; L Kartt—Willmont Realty
Corp 1,832.00
KOSCIUSKO ST, swc Nostrand av, 40x
100; S Goldein—Marcus Bldg Co 185.29
E 13TH ST, 1460; E J O'Brien & Bro
—Isidore & Anna Levy & Mary Rand
E 21ST ST, nwc Newkirk av, 40x110.5;
Gowanus Wrecking Co—Peru Realty
Co 1,295.25
UTICA AV, es, 97.6 s Av N, 80x100; F
Pihlman—Lincoln Park Bldg Co &
Jonathan L Brassington 520.00
WASHINGTON AV, 230-8; J Danielson
—Francis A Norris Realty & Constn
Co & Francis A Norris 193.37
WOODRUFF AV, swc St Pauls pl,
145.3x126.3; G Goldein—Marcus Bldg
Co, Ida Marcus & Rio De Jeniero Co 836.83

SATISFIED MECHANICS' LIENS.

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

Manhattan.

JAN. 23.
MADISON ST, c James; Meyer Delisky
—Rebecca O'Brien et al; Dec30'14 1,135.00
MADISON ST, 40; Meyer Delisky—Re-
becca O'Brien et al; Dec30'14 2,630.00
WATER ST, nec Gouverneur; Mildner
& Wieber—Jackson Bros et al; Nov
18'14 160.00
54TH ST, ns, 53TH ST, ss, 153.4 e 6
av; Bernard Greenwood Co—Oxford
Realty Co et al; Jan12'15 99.88
2SAME PROP; American Radiator Co—
same; Jan11'15 546.88
2SAME PROP; H W Johns-Manville Co
—same; Jan14'15 330.00
AV A, 361-73; Northern Waterproofing
Co—Mid-Crosstown Ry Co et al; Jan
12'15 512.44
SAME PROP; same—same; Nov21'14 512.44
AV A nwc 22d; same—Henry J Ben-
jamin et al; Oct27'14 512.44
BOWERY, 93; Oriental Fireproof Sash
& Door Co—Mary R Golet et al; Dec
28'14 25.00
BROADWAY, 1562; City Kalamein Co,
Inc—Geo B Burnett et al; Dec10'14 160.00

JAN. 25.
24TH ST, 455 W; Wm G Clark—Dr R
S Bickley et al; Dec1'14 140.00
74TH ST, 334-38 E; Jacob Weingarten
—Bohemian Benevolent Literary So-
ciety et al; Oct16'14 1,000.00
104TH ST, 209 to 213 W; Donald Fraser
—Frank Demuth et al; Jan8'15 71.70
156TH ST, 601 W; Union Decorating
Co—Hispania Holding Co et al; Jan
2'15 534.65
6TH AV, 411; David Fitzgerald—Paul-
ine Kuhlka et al; Sept8'13 331.00

JAN. 26.
MORNINGSIDE AV, 171; Nicholas Mascio
—Jennie Lederer et al; July11'14 82.25
SAME PROP; Larocca & Evangelista—
same; July7'14 19.30
SAME PROP; Nicholas Liess—same;
July6'14 25.00
SAME PROP; Mackenzie Wood Work-
ing Co—C Peterson et al; July7'14 110.00
SAME PROP; Kues Bros—same; June
25'14 143.58

JAN. 27.
BECK ST, ss, 100 w Av St John; Chris-
tian Jacobs Fireproof & Concrete Co,
Inc—Ostro Constn Co et al; Aug1'1913 3,425.00
MORNINGSIDE AV, 171; Christian
Vorndan's Sons—Jennie Lederer et
al; July7'14 60.00
SAME PROP; Chas Bjorkegren—same;
June20'14 527.50

JAN. 28.
HOUSTON ST, 253; Saml Sass—
Estate of Isaac Spoury et al; Oct17
'14 1,710.00
4TH ST, 386-88 E; Saml Tessler—
Meyer Deutsch et al; July7'14 181.81
110TH ST, ns, 700 e Lenox av; Nathan
Greenblatt—Louis W Morrison et al;
Jan8'15 264.25
SAME PROP; Harry Greenblatt—same;
Jan12'15 1,437.00
SAME PROP; same—same; Jan11'15 1,437.00

JAN. 29.
51ST ST, ss, running through to Lex-
ington av; T E McAboy, Inc—Ham-
merstein Opera Co et al; Oct15'13 3,832.00
MORNINGSIDE AV, 171; Orazio Fina-
more—Jennie Lederer et al; July
7'14 67.00
SAME PROP; Louis Marks et al—
same; July10'14 64.00

Bronx.

JAN. 22.
VYSE AV, 1141-45; Wm Klein—Philp
Epstein et al; Jan13'15 28.00
PROP at Morris Heights, Bronx county,
right of way of N Y Central & Hud-

son River R R Co, Circuit House
Breaker, No 10; Jno Simmons Co—
N Y Central & Hudson River R R Co
et al; Jan13'15 107.98

JAN. 23.
PROSPECT AV, ws, whole block front
bet 167th & 168th, —x—; Isidoro Cris-
taldi—Angel Constn Co et al; Jan
15'15 1,346.59

JAN. 25.
231ST ST, ns, 445 w Paulding av, 50.1
x114.8; Yonkers Woodworking Co—
May H Collins et al; Dec9'14 237.15
231ST ST, ns, 445 w Paulding av, 50.1
x114.8; Wright-Ogden Co, Inc—May
H Collins et al; Dec9'14 425.00
CONCORD AV, 470 or 474; Wimple
Electric Co, Inc—B & B Constn Co et
al; Dec8'14 250.00
CONCORD AV, 470 or 474; City Kala-
mein Co, Inc—B & B Constn Co et
al; Dec10'14 125.00

JAN. 26.
CAMBRELLING AV, 2491; Arthur H
Oesterheld—Gennara Tranzillo et al;
Dec23'14 50.00
3D AV, ws, 240 s 183d, 30x120; Gers-
man & Lozner, Inc—Chas Shapiro Co,
Inc, et al; Sept5'14 229.00

JAN. 27.
193D ST, 55 E; Geo E Stein—Chas B
Hvass et al; Dec31'14 725.60

JAN. 28.
No Satisfied Mechanics Liens filed this
day.

Brooklyn.

JAN. 21.
UTICA AV, es, 97.6 s Av N, —x—;
R L Williams—J L Brassington; Jan
11'15 65.00
15TH AV, swc 71st, —x—; Hudson
Refrigerator Co—Gulsippe, Fristashi
& Fristashi, Jackson & Molea, Santo
Sacco; Apr15'14 129.00

JAN. 22.
OCEAN AV, es, 78.7 n Foster av, —x—;
Tony Rzadca—Hartman Bldg Co; Jan
7'15 429.00
2OCEAN PKWAY, es, 260 n Av M, 40
x250; Colonial Lumber Co—Clifton
Bldg Corpn; Nov16'14 409.92
WILLIAMS AV, nwc Livonia av, 100x
100; C T Willard Co—Hilma Holding
Co, Progressive Realty & Impt Co &
H Friedlander; Jan5'15 810.00
WILLIAMS AV, ws, 100 s Dumont av,
100x100; Wm F King—Mr Friedlander
& Revlis Realty & Constn Co; Nov
6'14 44.00

JAN. 23.
BAY 23D ST, ws, 117.10 s Bath av, 51
x83.4; Max Kornreich—Bay 23d st
Constn Co & Harry Chervon; Jan7'15 325.00

JAN. 25.
E 19TH ST, 360; Abr Fogel—Dorchester
Bldg Co, Inc, & Vincent Bonagur;
Jan11'15 300.00
61ST ST, 1558; Jos Patiky—Jno Zitelli;
Jan19'15 65.00

JAN. 26.
PACIFIC ST, 2042; Thos Worsley—Patk
J Keirnan; Oct7'14 71.50
HOPKINSON AV, es, 200 s Lott av,
—x—; Klein Material Co—Sam Lapi-
dus; Jan11'15 26.00

JAN. 27.
CHAUNCEY ST, 214-16; Conrad Hauser
—Anna Belloff; Aug25'14 72.50
S 1ST ST, swc Wythe av, runs s114.1
xw97xn25xw3x2.3xw100xn100xe200.3 to
beg; Hunt Metal Specialties Co—Ful-
ton Bag & Cotton Mills & Jno Dawson
& Wm Archer & D H McLaury Marbel
Co; Jan22'15 126.97
17TH AV, nws, from 65 to 66th, 200x
100; 17TH AV, nes, from 65th to 66th,
200x100; 66TH ST, ns, 100 e 17 av,
40x100; 65TH ST, ss, 100 from 17th
av, 40x100; Cafisch Bros—Morris
Bienenstock, Rawintzky, Plotnick &
Co; Oct14'14 2,394.23
SAME PROP; Rode & Horn Lumber
Co, Inc—same; Oct16'14 402.62

JAN. 28.
1Discharged by deposit.
2Discharged by bond.
3Discharged by order of Court.

ATTACHMENTS.

The first name is that of the Debtor,
the second that of the Creditor.

Manhattan.

JAN. 21.
No Attachments filed this day.
JAN. 22.
CHARLES S SPRAGUE CO; Nicholas Policas-
tro; \$9,215; N P Cullom.
OGUS, RABINOVICH & OGUS & CO; Fredk
Victor & Achelis; \$23,100.35; L Maddox.
JAN. 23.
ELY, Jos N; Luther D Lovekin; \$9,379.02; G
Dyson.
MARTIN, Louis & Louise; Gotham National
Bank of N Y; \$2,696.54; Wilder, Ewen &
Patterson.
JAN. 25.
J R O'NEAL & CO; Jno H Burroughs; \$701.62;
Hastings & Gleason.
JAN. 26.
HAYDENVILLE CO; Geo T Pearsons; \$3,
163.28; L Levy.
B & W CONCRETE CO; Aisens Am Portland
Cement Works; \$507.20; A A Michell.
MATTHEW, Edward C Matthes; Philip F Kess-
ler; \$250; Otterbourg, Steindler & Houston.
MORTON, Sarah C B; Smith, Schenck & Mc-
Davitt; \$155.94; Smith, Schenck & McDavitt.
JAN. 27.
No Attachments filed this day.

CHATEL MORTGAGES. AFFECTING REAL ESTATE.

Manhattan.

JAN. 22, 23, 25, 26, 27 & 28. P & L Contracting Co. Willett st, 52. Arthur J Panoff. Doors. 225.00 Same. Willett st, 52. F M Gabler, Inc. Metal Window Frames, &c. 380.00 Silverman, Arthur E. 96th st, ns, 100 e Madison av. A B See Electric Elevator Co. Elevator. (R) 1,968.75 Weinstein, Chas I Realty Co. 10th st, 208-10 W. Union Stove Works. Stoves (R) 540.00

Bronx.

JAN. 22, 23, 25, 26, 27 & 28. Kovacs Constn Co. 224 E 165th st, 232 E 165th st. 236 E 165th st, Grant av, swc 165th, Sherman av, sec 165th. Colonial Mantel & Refrigerator Co. Refrigerators. 552.75 Same. Same prop. Consolidated Chandelier Co. Fixtures. 1,450.00 Westerman, Peter. Melrose av, sec

157th. L Kern Cabinet Works. Fixtures. 3,770.00 Wolff, Geo J. 924 Southern blvd. Brook Constn Co. Plumbing. (R) 10,045.50 Same. 920 Southern blvd. Same. Plumbing (R) 10,156.89

Brooklyn.

JAN. 21, 22, 23, 25, 26, 27. Regina, Manoin. 601 Willoughby av. Baldinger & Kupferman Mfg Co. Gas Fix. 600.00 McMahon, Mary J. Surf av & W 37th st. A Busch Bottling Co. Bungalows. 2,000.00 Dorchester Bldg Co, Inc. E 19th st, 360. Gibson Refrigerator Co. Refrigerators. 168.00 Pizarra Constn Co. 59th st, nr 11 av. Colonial Mantel & Ref Co. Mantels. Langsam & Schwartz. 75th st, nr New Utrecht av. Freed Heater Co, Inc. Heaters, &c. 490.00 Eagle Sash & Door Co. 16 Eckford st. American Wood Working Co. Doors, &c. 700.00 Dorchester Bldg Co. 360 E 19th st. Central Chandelier Co. Gas Fix. 565.00 International Gas & Elec Fix Co. 111-3 S 3d st. Guarantee Chandelier Co. Gas Fix. 725.00

BUILDING LOAN CONTRACTS.

The first name is that of the Lender, the second that of the Borrower.

Manhattan.

JAN. 23. EDGECOMBE AV, ws, 149.11 s 150th, 79.11x100; City Mtg Co loans Podgur Realty Co to erect a 5-sty apartment; 11 payments. 60,000.00

Bronx.

JAN. 26. EDSON AV, es, 575 n Edenwald av, 25 x100; German American Bldg & Loan Assn loans Geo B Adams to erect 2-sty frame dwelling; 3 payments. 2,000.00 GOODRIDGE AV, es, 135 n 250th W, 76.3x100; Edw C Delafield loans Arthur I & Edith L M Keller to erect 2 1/2-sty stucco house; - payments. 13,000.00

ORDERS

Brooklyn.

JAN. 25. E 21ST ST, 1870; Jas P Killorin on Mrs F J Jahn to pay Ross & Snyder, Inc. 320.00

DEPARTMENTAL RULINGS.

BUREAU OF FIRE PREVENTION

Municipal Building. ORDERS SERVED.

(First name is location of property; and name following dash is party against whom order has been served. Letters denote nature of order. Orders are arranged alphabetically by named streets, numbered streets, named avenues and numbered avenues.)

Key to Classifications Used by Bureau of Fire Prevention.

- A. Auxiliary Fire Appliance (hose, hose reels, extinguishers, call boxes, watchmen's report boxes, etc.)
B. Fire Escape (smoke towers, balconies, alterations, exit windows and doors, etc.)
C. Fireproofing and Structural Alteration (partition blocks, concrete, fireproof windows, fire doors, etc.)
D. Electrical Installation (fire alarms, fire detectors, etc.)
E. Obstruction of Exit (shifting machinery, reconstruction of floors and windows, etc.)
F. Exit and Exit Sign (illumination.)
G. Fireproof Receptacles and Rubbish (cans, chutes, incinerators and paper compressors.)
H. No Smoking (signs.)
I. Diagrams on Program and Miscellaneous (printing and draughting.)
J. Discontinue Use of Premises (possible demolition and reconstruction.)
K. Volatile, Inflammable Oil and Explosive (precautions against explosion or escape of gases, tanks, subterranean systems, intakes and outlets, sewer filters, etc.)
L. Certificates and Miscellaneous.
M. Dangerous Condition of Heating or Power Plant (new boilers, structural alterations and shifting of piping.)
O. Discontinue Use of Oil Lamps (gas and electric wire.)
DR. Fire Drills (fire doors, installation of fire alarms, fire escapes, widening stairs, change swing of doors, etc.)
SS. Standpipes and Sprinklers.
W. Interior Alarms (special installations.)

Week ending Jan. 23.

MANHATTAN ORDERS SERVED.

Named Streets.

Bleecker st, 402-8—Est John Bradley. DR-W Chambers st, 37-41—Sinclair Tousey. DR-W Church st, 277—Jennie Heyman. W-DR Church st, 289—Philip Wagner Estate. DR-W Church st, 291—George Muller. W-DR Clinton st, 66—Chevra Volin Indep Bnai Erein Anscher Matzor. J Clinton st, 66—Indep Gwoziecer Sick & Benevolent Soc. J Clinton st, 66—Pride of Brotherhood of People of Zerzok. J Clinton, 66—Dobriner Chevra Ahaves Chessed. J East Broadway, 11-15—Est John McCahill. DR-W Front st, 65—Wm B Harris Co. G Grand st, 173-75—Emil A Schultz. G-H-A Greene st, 102—Amelia Einstein. DR-W Lafayette st, 237-9—Adeline De Selding. DR-W Maiden la, 3—B K Stevens Estate. SS Mercer st, 115—Bellemore Holding Co. DR-W Mercer st, 231—Louise Fox. DR-W Mercer st, 246—Windham Realization Co. C Pearl st, 294—J W Russell Co. W-DR Prince st, 118—118 Prince St Co. W-DR Prince st, 143-45—Atlantic Dock Co. DR-W Reade st, 59-61—Franklin Building Co. B Spring St, 147—Est Patrick J Rider. G Vanderwater st, 14-16—Otto Hildenbrand. C Vesey st, 58—Adam W S Cochrane. C Walker st, 27-29—Deidrich Brandis. W-DR Wall st, 48—Bank of New York. SS Waverly pl, 147-53—Martha M Hall. SS West Houston st, 118-20 W—Wendell & Evans, Co. C

Numbered Streets.

8th st, 417 E—Natl Umbrella Handle & Walking Cane Mfg. Co. H-C-A-G 9th st, 735-39 E—Est Wm F Young. DR-W 11th st, 56 E—William Colgate. G 11th st, 353—Frank W Collins. H-A-G-D

17th st, 34 W—Meyer Kananack. DR 18th st, 12-14 W—Jacob H Schiff. SS 18th st, 128-36 E—Gramercy Inv Co. C 18th st, 627-29 E—Carroll Box & Lumber Co. G-C 18th st, 627-29 E—J J Wallace & Co. G-C 19th st, 47 E—Edward V Z Lane. DR-W 20th st, 27-33 W—27 W 20th St Corp. SS 22d st, 532-40 W—Chas Hofferberth. C 24th st, 205-21 E—J M Horton Ice Cream Co. DR 24th st, 205-21 E—Ruby Feature Film Co. DR 24th st, 205-21 E—Schwab Bros & Baer. DR 24th st, 216 E—A W Rabe. C-H-A-G 26th st, 214-32 W—Moritz Cohen. SS 29th st, 252-58 W—Myer W Schloss. C-G 38th st, 253 W—City R E Co. C-E-F-B 42d st, 218 E—Christian F Tietjen. DR-W 42d st, 218 E—Potter & Schnackenberg. DR-C 42d st, 218 E—Atlas Press Clipping Bureau. DR-G

44th st, 258-60 W—Albert B Simpson. C 48th st, 318-20 E—Clara L Brandt. DR-W 51st st, 131 W—Garden Garage Co. C-O-L 53d st, 329-41 E—James Hornthal. DR-W 53d st, 422-30 E—Theo E Herbert, Inc. SS 63d st, 320-22 E—Catherine A De Peyster. W-DR 63d st, 320-22 E—Nathan Schwenk. W-DR 68th st, 58 E—City Real Estate Co. C 74th-75th sts & E R—Manhattan Railroad Co. SS

79th st, 535-45 E—Richard Croker Jr. DR-W 83d st, 41 W—Hennessy Realty Co. SS 87th st, 167 E—Adolf Bernhard. A-G-H 104th st, 343-5 E—Adeline S Jordan. C 111th st, 188 E—Paul Diamond. H-A 118th st, 96-102 W—M & R Lunch Co, Inc. C

Named Avenues.

Bowery, 11—Samuel S Williams. C-E-F Bowery, 15 1/2-17—Morris Jacoby. W-DR Bowery, 80—Herman Harrison. DR-W Bowery, 93—Robert Goelet Estate. DR-W Bowery, 257—Emma B Redfield. W-DR Bowery, 267-269—Michael J Adrian, Inc. W-DR Broadway, 466-8—Est George Bliss. W-DR Broadway, 466-8—Chas M Rich. DR-C Broadway, 466-8—Loyal Shirt Co. DR Broadway, 466-8—M Gropper Sons. DR Broadway, 682—Jas L & Jno M Beers. DR-W Broadway, 648—Samuel P Tull. DR-W Broadway, 684—Olga Witthaus. W-DR Broadway, 752-4 & 756-60—Sailors' Snug Harbor. DR-W Broadway, 826-28—Morewood Rlty Holding Co. DR-W Broadway, 906—Charter Construction Co. W DR Broadway, 1760—Doan Realty Co. DR-W Lexington av, 1451—Consolidated Gas Co. C Lexington av, 1712—Morris Sesholtz. A-C-K-H-G

Lexington av, 1731—Herman Grossman. G-K Park av, 872-6—Mason-Seaman Transportation Co. C-H-G Park Row, 103—Hon Wm A Prendergast. E West End av, 530-86th St & West End Av Co. SS

Numbered Avenues.

1st av, 1466-A Levin. L-E-G 1st av, 1895—Wm Hagedorn. SS 2d av, 975—I Kaplan. K-G-A-H 3d av, 167-9—Robert S Clark. DR-W 3d av, 167-9—U S Internal Revenue Service. DR 3d av, 167-9—Joseph F Webber. DR-C 3d av, 167-9—Moser & Wacker. DR 3d av, 167-9—Fredk P Hammond. DR-C 3d av, 173-79—3d av Garage, Inc. C-A-G-L 3d av, 589—Louis Knaz. H-A-D-G-C 6th av, 3137—Tuscany Realty Co. SS 7th av, 312-14—Novelty Button Works, Inc. L-C

BROOKLYN ORDERS SERVED.

Named Avenues.

Fordham rd, 116 ft w Loring pl—H Nelson McLernon. H-G-A Grand blvd & Concourse, 2458—John M Ireland. L Hart's Island, s end—Elias D Hunter. G Independence av & 252d st—Geo B Cortelvou. G Mott & Walton avs & 144th st—Mott Haven Color Wks. G-A-C Southern blvd, 961—S S & L Shubert Inc. F-A-C

BROOKLYN ORDERS SERVED.

Named Streets.

Ashford st, 75—M E Crook. H-A-G Canarsie la, 2111—Wm A Donald. H-A-G Columbia st, 150-2—Felix Giovanitti. C Court st, 395—Nathan Rolnick. G Dean st, 446—Isaac Seebol. A Franklin st, 48—James Stanton. A Freeman st, 193—Phillip Albohn, Jr. A-G-M-D Grand st, 51—Theodore Cash. M Herkimer pl, 17—Burns & Astarita. H-A-G Junius st, 100—Saml G R Browner. A-G Livingston st, 292—G G Hollander. G

Moore st, 50-52—Community Sons of Israel. E Pearl st, 146—H L Plant. A-D-C Prospect pl, 853—Wm H Vogel. M-D Ruger pl, 9—Herman Hohns. E Sandford st, 181—George Schneider. H-A Seigel st, 216-26—Fred Elfein & Sons. H-G-A-D Stagg st, 10—Joseph Simmins. M Stockton st, 36-46—Henry Gernshyan & Bro. G-C-DR Stockton st, 36-46—John Clarke Est, Inc. W-DR Stockton st, 36-46—Bklyn Union Gas Co. C Wyckoff st, 210—Joseph Lombardo. M

Numbered Streets.

3d st, 167 N—Wright Cake Co. A 5th st, 488—K J Lindquist. G 7th st, E, & Foster av—Wm Haedrich, Sr. L 8th st, 40-42 S—T E Campbell & Co. H-M-A 10th st, 2124 W—Wm J Billharz. H-A-G 14th st, 159 Bay—Pasquale Santasiri. M 17th st, 18 Bay—Grant Emmons. H-A-G 19th st, 757 E—J G Gastinger. C-A-H-D 36th st, 441—B Hendrickson. M 50th st, 1579—Wm Schrader. M 51st st, 705—Carl Preiser. H-A-G 86th st, 2013—Henry Levine. G 86th st, 2035—Lena Smallman. G 86th st, 2047—E Juckelman. G 86th st, 2063—E Dobrow. G

Named Avenues.

Atlantic av, 1011—Hi-Po Waterproof Battery Co. G-A Bath av, 1714—Arthur Goldberg. G Bath av, 2028—M. Ader. G Bedford av, 1322—Board of Army Com. SS Broadway, 911—Curtis-Fowle-Fowle-Curtis. C Broadway, 1853—Emil Richman. D Bushwick av, 1632—Jno F Trommer Evergreen Brewery. A Central av, 339—David Zaslou. G-A Classon av, 197—Robert Nicholas. A Clinton av, 479—F L Crauford. H-A-D Eastern pkway, 421—C W Church. H-A-G-L Eastern pkway & Somers st—F A Seigmann. L Flatbush av, 4—John Ellison. G Graham av, 356—Caroline Griffith. K-J Greenpoint av, 102—Jacob Gordon. H-A Greenpoint av, 107—John Gayer. M Hamilton av, 4118—Tomas A Browne. H-A-G Kent av, 781—L I Storage Warehouse. A-G-D Lafayette av, 338—John M Cardaza. H-A-G Linden av, 74—Jas McIlravy. M Maspeth av, 37-39 W—Grosbach Co, Inc. H-A Metropolitan av, 1089—Jos Bohner's Sons. H-A-C Myrtle av, 1218—Benj Greenberg. H-A-G-D Nostrand av, 2125—Foxtoft & Gorkenkel. D-A Ocean pkway, 179—Henry F Pyle. D Ocean pkway, E 8th st—C Hines. L Orient av, 12—Otto H Von Damm. M Reid av, 95A—Conwell & Williamson. H-A-G-M-D Rogers av, 147—T W Gaillard. C Rogers av, 461—H D Lundberg. H-A St Nicholas av, 161—Henry Bohn. M Tilden av, 2156—Louis Miller. M Waverly av, 160—Chas M Englis. H-A-G Willoughby av, 360-68—Antonio Pellize. H-A

Numbered Avenues.

4th av, 3917—Realty Assn. M 5th av, 4008—Louis Bonert. M 13th av, 4911—Martin Levy. H-A-G

QUEENS ORDERS SERVED.

Named Streets.

Fulton st, 264—Jamaica Tire Repair Co. H-A-G Grand st, 47 (Maspeth)—John Martino. H-A-G King st, 10 (Jamaica)—Russell Yeaple. H-A-G Mills st, 21 (Far Rockaway)—Alfred C Haynes. C Remsen st, 124 (L I C)—J B Tisdale. H-A-G Van Dam st, 361-63 (L I C)—Joseph Fay. H-A-G

Numbered Streets.

41st st, 85 rear (Corona)—Percy Jackson. H-A-G

Named Avenues.

Atlantic av, 862—Jacob Voelbel. C Boulevard, 1015-19 (L I C)—Weisberg & Baer Co. G Bradford av, 54 (Flushing)—Stevens Gatalana. M Jamaica av, nr Suydam (Woodhaven)—Jas Geehan. H-A-G-L Kent av, 515-21—Matello Realty Co. C Morgan av, 661-5—Standard Wood Turning Co. C-A Parson av, ws, bet Forest & Elm av (Flushing)—Flushing Hospital & Dispensary. W-D Rockaway av, 91 (Jamaica)—Samuel Greenbaum. C Sandford av, 117 (Flushing)—W M Stone, M D Thompson av & Hall st (L I C)—Jacob Schneider. L

BUILDING MANAGEMENT

PLANNING A BANK BUILDING

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

WHETHER bank buildings should be erected for the exclusive occupancy of the owning institution, or whether a structure should be built, containing space from which revenue can be obtained is a question which has been widely discussed.

There usually is a difference of opinion among the directors on this question, some favoring the exclusive structure, reasoning that the dignity and aloofness will add materially to the prestige of the bank, and will be well worth the sacrifice. Those on the other hand, who differ on this opinion, believe that the larger building, properly constructed on a promising site in the city, will add a great deal more to the prestige of the bank, from the fact that the building itself thus becomes a factor in the commercial life to the city, a point of interest to be shown with pride to visitors, and the building itself becomes a community interest to the hundreds of tenants contained therein, while the bank is advertised far and wide through the entire world, through the thousands of pieces of literature, whether they be advertising letters or what not, that go promiscuously to all parts of the civilized world every day; and again the hundreds of visitors, be they strangers or residents of the city, are visiting this building and talking of it many times during the year.

Again, it becomes a point of interest from the matter of location, and in directing people to certain localities during the day, many people refer to it as near such and such a bank building.

It must be conceded, therefore, that from an advertising point alone, the larger building is well worth the consideration. It is reasonable to suppose, and past experience proves it to be a fact, that the accessibility of a bank to an office, determines the depository of many firms. It is inevitable that both the tenants, and the patrons of tenants, will be strongly influenced to patronize the bank for all the various services it may extend, such as deposits, collections, insurance, trusteeship, and safety deposit boxes. The close communion of interest secured in this way by the bank with its patrons and tenants adds materially to the safety and confidence between them. It also gives the bank an opportunity to

keep in closer touch with the business of the concern whose office is located in their own building, thereby presenting opportunities for assistance and help that money cannot buy.

It would be folly to dwell in this day and age on the safety of a bank contained in an office building. In years past this question might have been a factor, but that period is passed into the long deep night of mistakes.

One thing must be kept in mind, however, that it be assumed that the proposed location is suitable for the erection of a combination building; that it is a corner one, except in very large cities, and that plenty of light, air, convenience and view are obtainable, and that there is demand in that particular locality for office space.

The Only Problem.

Under the above assumption all the preceding factors causing a difference of opinion can be eliminated, and the problem reduced quickly and easily to a financial one, calculated from the dollars and cents standpoint, the economy and advisability in erecting a combination bank and office building in preference to the single and exclusive structure.

Taking into consideration all of the factors entering into the construction of both buildings, including cost of ground, cost of building, taxes, insurance, operating expenses and all the other items involved, the attached table, calculated on the basis of actual practice, shows conclusively that the combination building is the more practical from a commercial and financial point of view.

The final figures show the approximate cost per square foot, that the twelve-story building involves less than one-third as much expenditure per square foot as the exclusive bank building; and the twenty-story building costs less than one-fourth of the exclusive bank building. It also must be assumed that the office building is to be erected under the direction of a practical building manager, whose experience has taught him to beware of the architectural monstrosities many times imposed on the unsuspecting bank.

It is time that the building manager should come into his own, and it is being proved daily that the well informed

and practical building manager of today is better equipped than the architect, through practical knowledge and experience, to decide the many preliminary questions incident to the erection of an office building.

The architect, however, should not bear the blame. His field covers too wide a range for him to specialize on any particular class or kind of construction, and even though he were able to devote considerable time and knowledge to specializing, on this one particular class of building, his lack of knowledge in the renting and operation of office buildings would make it difficult for him to produce the high-class and efficient building demanded by tenants of today.

Not only must the building manager be fully equipped with a thorough and definite knowledge of the renting situation in that particular locality, but he must be closely familiar with all the details of operations and equipment necessary to give the highest class of service and convenience to its tenants, and the least annoyance and trouble to its employees in the operation and maintenance of such a building. The above figures are not mere estimates, but are based on actual statistics taken from present buildings constructed and now operated.

STATE R. E. ASSOCIATION.

Will Not Introduce a License Law This Year—Meetings Scheduled.

The next meeting of the Real Estate Association of the State of New York will be held at Syracuse February 15. A smoker of the New York City members of the association will be held on Lincoln's Birthday eve at which Controller Prendergast will be the guest of honor.

It was the sense of the executive committee when it met at Albany last Saturday that it would be inadvisable at this time to try to obtain the enactment of a law licensing real estate brokers, and it was decided that an effort should be made to evolve some plan in the nature of that adopted by the State Bar Association whereby results aimed at by a licensing law could be obtained without a license fee.

A special committee, consisting of De Lancey M. Ellis, of Albany; Allan Robinson, of Manhattan; John F. James, of Brooklyn; Fenton M. Parke, of Buffalo, and S. T. Betts, of Syracuse, was appointed to develop the plan and scope of the constitutional convention committee and to arrange for meetings under the auspices of the association at Albany during the sessions of the constitutional convention next spring.

John F. James, of Brooklyn, was appointed chairman of a committee to report on steps necessary for the proper regulation of real estate appraisals.

It was decided to amend the constitution to allow other organizations to affiliate with the state association. The necessary amendments were approved, and a meeting of the association will be held in New York City on February 23 to act on them.

Large Concrete Floor Panels.

The floor panels of the Ford Motor Company's assembling plant at Portland, Ore., are said to be about the largest ever used in a floor of the mushroom type. Plans for the building were filed with the building inspector's office about a month ago and show a 3-story building, 75 x 300 ft., of reinforced concrete built on the Acme flat-slab system. The slabs are to be 27 by 28 in., 11 in. thick, with some special slabs 20 and 22 in. thick.

Comparative estimates showing costs per square foot on three different heights of buildings.

All on same size lot, 80 ft. x 150 ft., or 12,000 square feet.

	1 Story Inc. Basement	12 Story	20 Story
Sq. Ft. in Bldg.....	12,000.00	9,600 (80%)	9,600
Rentable Sq. Ft.....	11,400.00	93,600	151,200
Rentable Sq. Ft. Per Floor..	11,400.00	7,200 (60%)	7,200
Cu. Ft. Total.....	540,000.00	1,632,000	2,400,000
Cost Per Cu. Ft.....	.40	.30	.34
Cost Total	\$216,000.00	\$489,600.00	\$816,000.00
Cost Ground	\$400,000.00	\$400,000.00	\$400,000.00
Cost Bldg.	216,000.00	489,600.00	816,000.00
Total Inv.	\$616,000.00	\$889,600.00	\$1,216,000.00
Int. 4% Ground.....	\$16,000.00	\$16,000.00	\$16,000.00
Int. 4% Bldg.....	8,640.00	19,584.00	32,640.00
Taxes & Ins.	8,000.00	12,000.00	15,000.00
Operation and Maintenance..	4,000.00	45,000.00	65,000.00
Total Cost	\$36,640.00	\$92,584.00	\$128,640.00
Approximate Cost Per Sq. Ft.	\$3.21	\$9.99	\$0.85

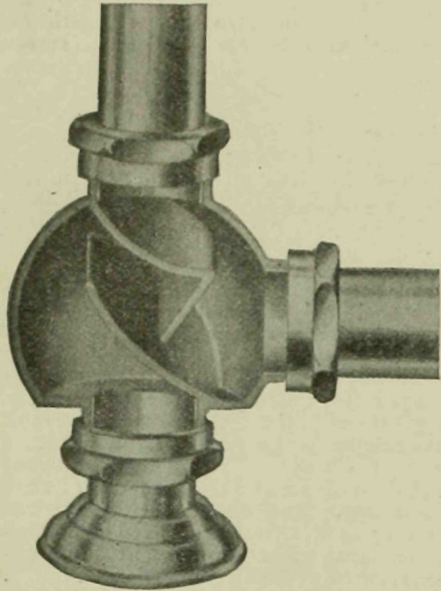
USEFUL APPLIANCES

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.

A Novel Type of Bath Trap.

NEW things are constantly coming out in the plumbing and steam fitting line that seem destined sooner or later to revolutionize plumbing. One of these is shown in the accompanying illustration. It is known as the Diamond globe trap and is made by the A. Y. McDonald Company of Dubuque, Iowa.

It has a much better appearance in the job than the old style and is more



convenient to work with when stoppage occurs. A perfect seal is maintained by the water coming down the tub soil and upon reaching the space below the connecting ring, it is swirled to one side where a well is maintained to keep the gases out of the room. The overflow is taken care of by gravity. In this type of trap valuable articles, like rings, that often slip down the drain are caught and retained, regardless of the suddy condition of the water being emitted.

Air Washers for Buildings.

AIR washers are a comparatively recent development in the mechanical equipment of buildings and even at present their use is confined to the more elaborate installations in such structures as office buildings, schools, hospitals, etc. The high cost of the usual types of air washers, in addition to their costly operation, has been one of the principal limitations to their wide adoption.

For this reason, special interest attaches to a type of rotary air washer which has been perfected by the Wells & Newton Company, of New York, engineers and contractors for the mechanical equipment of buildings. This apparatus is known as the Kingwelton Rotary Air Washer. A 50,000 cubic feet purifier requires but one horsepower.

The principal feature of the Kingwelton Rotary Air Washer is a revolving drum, encased with an imported fabric of suitable mesh and weave. The drum revolves through a water bath at any desired speed. The covering of the drum is of special linen burlap, coarsely woven from a hard fibre, the mesh being seven strands to the inch. The openings are accordingly $\frac{1}{8}$ -inch square. In operation, as the burlap passes through the water bath it becomes covered with a thin veil of water through which the air passes, the impurities and other particles being deposited on the outer surface of the fibre. These are washed off as the drum revolves through the water chamber.

The washer is operated by a direct-connected motor which drives the gear wheels on the shaft of the cylinder.

Eliminators may be used or not with this type of air washer. As to controlling the humidity of the air, the manufacturers state that this can be accomplished by equipping the water cham-

ber with steam coils, thus heating the water as required. Further regulation is obtained by varying the speed of the drum. Ordinarily, however, the drum revolves at the rate of one revolution a minute.

The practice of heating the water to secure humidifying effects may be reversed when it is desired to cool the air by using cold water in the water chamber.

As to its efficiency, a substantial test was made at the Pennsylvania Railroad Station, Pittsburgh, Pa., by the railroad company, where the local air is heavily filled with carbon from coal, and this washer removed 99 per cent. of the impurities, depositing the carbon in the bottom of the tank for removal.

Renewable Cartridge Fuse.

SOMETHING of an innovation in fuse plugs is being introduced by the Star Fuse Company of 448 Broome street, which has recently advised the trade that the device has been approved by the National Board of Fire Underwriters and the Department of Gas, Water Supply and Electricity.

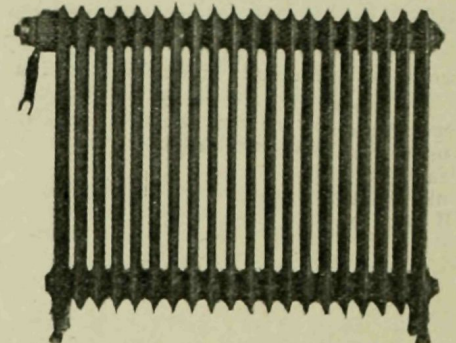
According to the manufacturers, this is a radical departure from the ordinary fuse construction. While it is primarily a standard cartridge fuse the fuse element is constructed as a complete fuse within itself, making it possible when a fuse blows out to replace only that part that is actually destroyed, while the outer brass caps and fibre shell is saved and can be used over again. This insures a saving of a considerable amount.

Glancing at the illustration it will be seen that each of these fuses consists of an inner cartridge made up of a fuse wire wrapped by a filler of two sheets of asbestos and enclosed in a glass tube having brass end caps to which the fuse wire is soldered and which are cemented to the glass tube. A small space is maintained between the two asbestos sheets to act as an indicator. When the fuse blows this space becomes black-

cap, pull out and discard the blown inner element and replace the outer cap. They are made up in standard ratings and standard code dimensions.

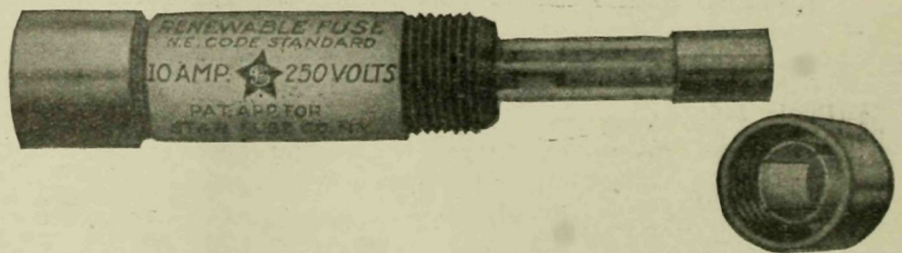
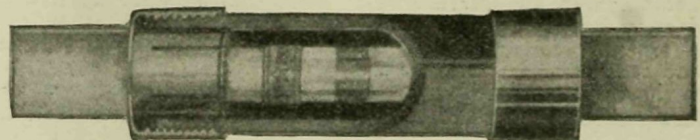
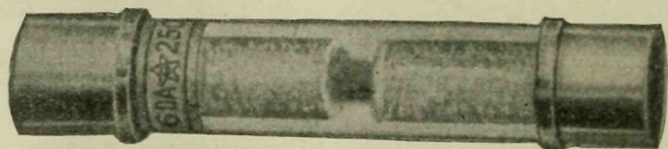
An Electric Radiator.

HERE is an electric radiator, just like any other radiator, except that it is its own unit and heat is generated by electricity. It was designed by P. F. Apfel, of Apfel & Jensen, engineers and contractors, Seattle. One advantage of this device is that it can be operated by a button at the end of a flexible cord running to a point convenient to the bed,



thereby assuring a warm room on arising in the morning.

Automatic thermostatic regulation of the system enables one to leave home for any length of time during the severest winter weather with the assurance that the home will remain at just the temperature desired. It is not necessary to leave careless and unreliable servants in charge. Each radiator is a separate heating plant, entirely independent of any other radiator or part of the system. It does not depend upon storage tanks, delicately balanced valves or distributing pipes. The electric companies are beginning to appreciate the great volume of business to be had in electric heating and are adjusting rates accordingly. It can be used on either direct



1—Renewable fuse element of 10 amperes. 2—Renewable fuse element of 60 amperes. 3—Knife-blade fuse with partial section of end cap and shell to show construction. 4—Fuse with end cap removed and element exposed.

ened. This complete fuse or inner cartridge is enclosed in a holder consisting of a fibre tube threaded at each end and with threaded brass end caps which are provided with inner spring clips to hold securely the inner cartridge and insure positive electrical contact.

Renewal of the fuse element can be accomplished easily and quickly. It is necessary merely to unscrew either end

or alternating current, supplied by the electric companies at low rates.

Every possible variation of any desired temperature may be obtained in all of the rooms together, or such variations of entirely different temperature in each room may be obtained by the mere pressing of a button or the movement of a needle. Wherever the temperature is decreased the cost is instantly decreased,

CURRENT BUILDING OPERATIONS

Large Printery Projected for Block Front on Eighth Avenue,
Near Pennsylvania Station—Structure to Cost \$2,500,000

FOR years leading firms in the printing and allied trades have been talking about an ideal building which would accommodate under one roof all the leading firms representing every branch of the printing business and the machinery, ink and supply houses.

This desire is now to be realized in a 22-story structure to be known as the Printing Crafts Building, to be erected on the block front on the west side of Eighth avenue, between 33rd and 34th streets, 197.6 by 120 feet, now occupied by the old six-story Haeger Storage Warehouse and two old private dwellings, altered for business. These buildings will be torn down May 1, 1915, when existing leases expire, and construction will begin immediately. It is expected to complete this structure about January 1, 1916.

The Brett & Goode Company, agents for the new building, reports that negotiations are practically completed for the leasing for 21 years of the 34th street corner store in the new building to the Chelsea Exchange Bank, which recently added an annex at No. 264 West 34th street. Negotiations are also under way for the leasing of all of the remaining floors in the building, one firm to take the three entire upper floors. The building will have a carrying weight of 250 pounds to the square foot and space is being held at 60 cents a square foot gross lot measurement, 24,000 square feet.

It is planned to fill the building with representatives of all the lines that go to make up the origination, manufacture, sale and display of printed matter in every form so that a buyer may find under one roof samples and nearly all grades and makes of paper, printing inks, machinery used in printing, lithographing and binding and advertising matter of every description as well as books, pamphlets and magazines.

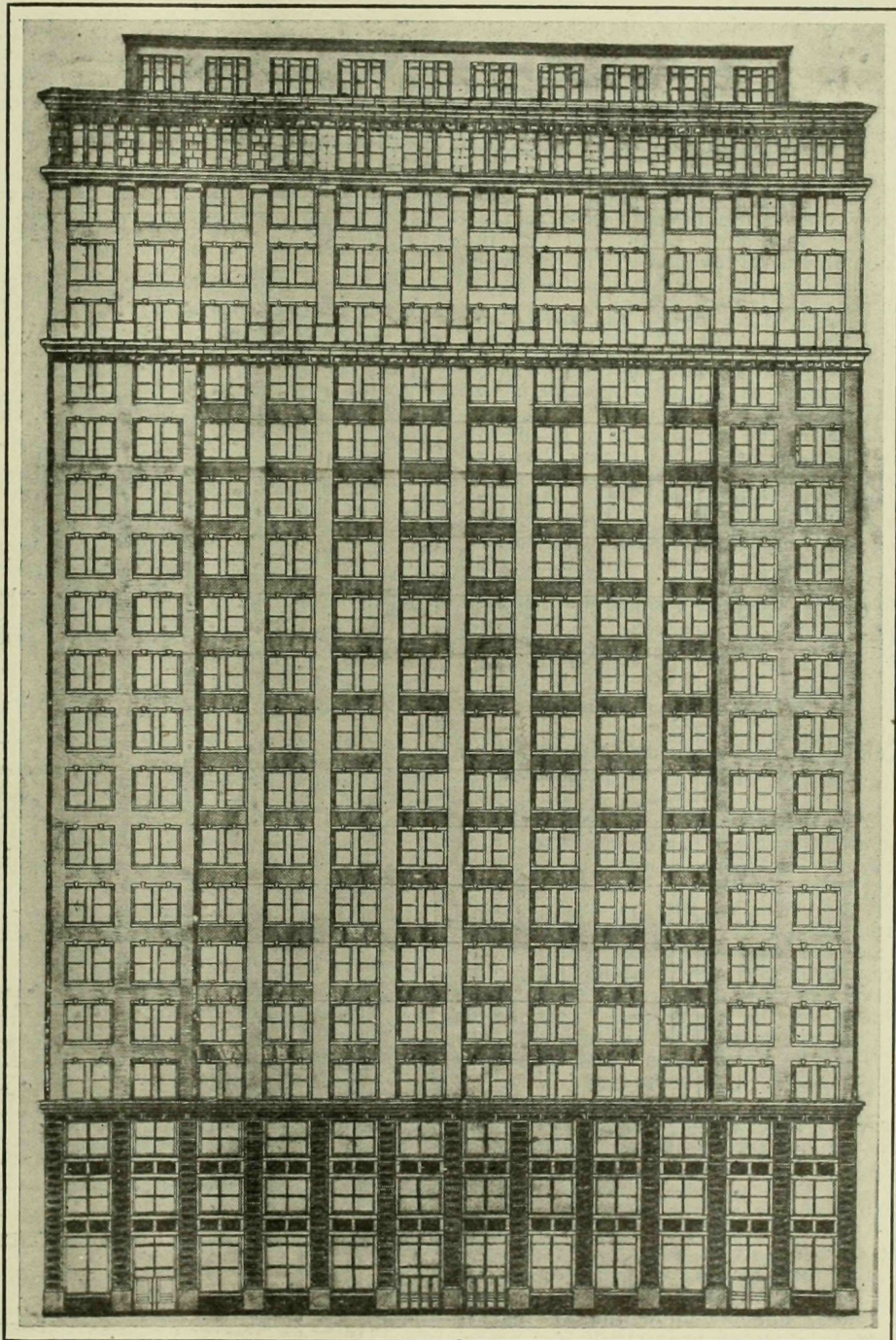
The 21st floor of the new building is designed for use as a restaurant and luncheon club for the printing trades. This floor will be set back from the main wall leaving a broad promenade on four sides. The side walls of the roof and restaurant will be mainly of glass so that they may be opened in warm weather to give free sweep to the breeze and so that in cold weather the diners may have an unobstructed view. Owing to the great height of the building, 350 feet above the street level, it will command a view not only of all of Manhattan Island, but also of New Jersey, Long Island and Westchester County and the New York Bay. The new structure will have unobstructed light on four sides.

The facade will be of granite, on three sides, up to the fourth floor; above that plain gray face brick with band courses of fine white terra cotta at the 4th and 17th floors and a substantial balustrade above the 20th floor. All the roof tanks will be enclosed and on the 22nd floor, above the restaurant, will be erected photograph galleries and studios for the use of certain tenants.

A great deal of time and thought has been expended on the plans by the architect, Edward L. Larkin of No. 259 West 34th street and the renting agents, Brett & Goode Co., in order that the building may adapt itself to the requirements of big printing houses as well as to machinery and supply firms. Great care has been given to the column spacing, the distribution of elevators, stairways, toilets, etc., in order that no space should be wasted and that office

tenants could be accommodated as well as those who actually prepare printed matter. Practically all the improvements have been grouped in the center of the floors in compact array. This arrangement permits the sub-division into small or large offices without loss of space for long halls or the isolation of parts of the floor. In sub-divided

Flanking it will be 6 passenger elevators with a speed of 500 feet a minute. There will be 6 large freight elevators, each about 7x12 feet in size and designed to carry six thousand to eight thousand pounds a piece at a speed of three hundred feet per minute. There will be a very large freight hall with entrances on both 33rd and 34th streets



Eighth Ave., 33d and 34th Sts.

Edward L. Larkin, Architect

PROPOSED PRINTING CRAFTS' BUILDING.

floors a continuous hall will surround all the elevators, stairways and wash rooms which form a rectangle in the center of the building. All the offices will open directly on this single hall, a feature which probably is not found in any of the large buildings in town. The ground floor will be cut up into stores.

The land is valued at \$1,000,000 and the building is designed to cost upwards of \$2,500,000. The total rental is expected to exceed the sum of \$350,000 per annum.

The passenger entrance will be in the center of the Eighth avenue front.

at the west flanks of the building. A mezzanine will cover this freight hall in order to provide additional space for the store tenants.

Plans for the building were filed last Tuesday by Edward L. Larkin, as architect, for Archibald D. Russell and Marie Campbell, as owners. Mr. Russell at present holds title to the Eighth avenue block front, 197.6x100, which he bought from Robert E. Dowling in May 1906, for about \$725,000. No. 303 West 33rd street and No. 302 West 34th street, which go to make up the balance of the site, stand in the names of Margery S.

Ruttman and Cornelius F. Sheehan, respectively.

Contracts of purchase were signed with all of these owners previous to the filing of the plans and title will be taken soon under the name of the 461 Eighth Avenue Realty Company, which will be made up of Thomas A. and Edward L. Larkin and other interests.

DIVIDING UP THE WORK.

Resolutions Adopted by the Building Trades Employers' Association.

I hope that the big industries will look out for their workmen, remembering that the chief need now is not for charity, but for work, and incidentally I hope that instead of cutting the rate of wages they will cut hours and employ as many men as possible on half time, rather than half that number on full time—Theodore Roosevelt.

At a general meeting of the Building Trades Employers' Association on Tuesday afternoon, President Crawford in the chair, addresses were delivered by City Chamberlain Bruere and members of the Mayor's Committee on Unemployment in advocacy of measures for the relief of the unemployed in the building trades. The following resolutions were then offered by Otto N. Eidlitz, of Marc Eidlitz & Son:

"The Building Trades Employers' Association in mass meeting assembled this day, January 26, 1915, recommends and urges that every firm and corporation carry out to the fullest extent the following resolutions, to the end that the unemployment now existing in the building industry shall be ameliorated as far as possible:

"1. That the building industry should patronize to the greatest extent practicable the local manufactories and shops for the purchase of building materials at this time.

"2. That the work now available on buildings be distributed among the largest number of individuals practicable by working part of the eight-hour work day in shifts, or one shift the one week and one shift the next week alternately as far as is possible, consistent with the nature of the work.

"3. That when it becomes necessary to lay off men, preference of employment shall be given to the married men."

SUBWAY AWARDS.

Commissioners Announce Damages on Sixty-one Parcels in Joralemon Street.

The commissioners of appraisal appointed to assess the damages to property in Joralemon street, Fulton street and Flatbush avenue, caused by the construction of the Interborough subway from the Battery to Brooklyn, have disposed of the last claim for damages from property owners along Joralemon street, and are now ready to consider claims of the property owners along Fulton street and Flatbush avenue.

The commissioners, Hermanus B. Hubbard, T. J. Raymond and T. Ellett Hodgskin, have completed their "seventh separate report," disposing of the claims of the owners of sixty-one parcels of land along Joralemon street.

The Packer Collegiate Institute, at 160 to 182 Joralemon street, is awarded \$15,000. For the Temple Bar Building, at 44 Court street, \$5,000.

The total amount of damages awarded on the sixty-one parcels amounts to \$188,032, not including the \$1 that is awarded to each property holder as remuneration for the land in the street to which the city took title to enable it to construct the subway. The taxpayers have been paying interest at the rate of 6 per cent. a year on this sum for a period of twelve and a half years.

The highest award is \$37,050, to Winston H. Hagen, owner of the property at 103 Joralemon street. William Augustus White receives \$20,000 for damages to the Riverside apartment property in Joralemon street, between Furman street and Willow place. The estate of Daniel Fitzgibbons is awarded \$8,000 for the damages to the property at 1 Willow place, and the damage to the house of the late Bishop Littlejohn, at 179 Joralemon street, is appraised at \$1,775.

ACTIVITY AT POUGHKEEPSIE.

Building Operations Are in a Satisfactory State at Poughkeepsie.

During the year 1913, the building permits issued represented \$1,204,175, while those for 1914 total up \$863,108, leaving a difference of \$341,067 in favor of 1913. The difference is nearly offset by the cost of the new buildings erected by the Moline Plow Company and the Cohen Theatre, these two operations having cost approximately \$318,000. During the year a total of 164 permits were granted, as against 208 of 1913. Provision was made for 298 families, while in 1913 provision was made for 266 families. More stores and business properties were erected in 1914 than in any previous year. The prospect for 1915 is reported to be bright.

For a New Borough Hall at Queens.

The Board of Directors of the Chamber of Commerce of the Borough of Queens adopted a resolution at its meeting on Thursday, urging the corporate stock committee of the Board of Estimate to take favorable action on the request of Borough President Connolly for an appropriation of \$200,000 for the purchase of a site for the erection of a new borough hall for the Borough of Queens.

Plans for Hanover Square Building.

Alexander Baylies, 33 Bible House, is completing plans for the twenty-story mercantile building to be erected in the south side of Hanover Square, between Stone and Pearl street, for George Ehret, 235 East 92nd street. The site measures 71.7 feet in the square, 123.1 feet in Pearl street and 114.5 feet in Stone street. The cost of the operation is placed at \$1,100,000. No engineer has yet been selected nor any contracts issued.

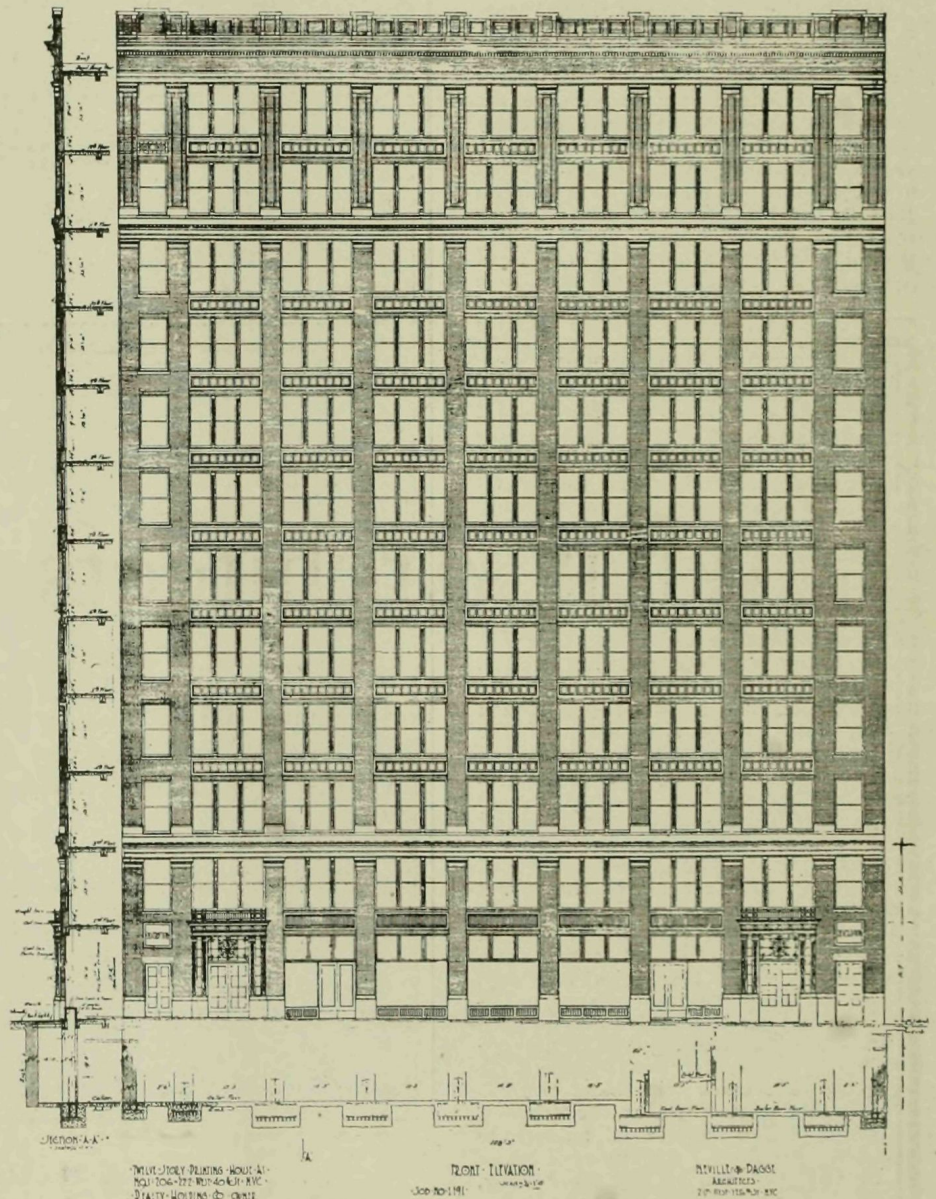
Competitive Sketches Wanted.

The Board of Education of Highland Park, Middlesex County, Postoffice address New Brunswick, New Jersey, will receive competitive sketches at once for two four-room school houses, to be so designed that they may at a future date be enlarged or converted into eight-room schools. The cost not to exceed \$20,000 each.

Loft Building for Eldridge Street.

Morris Kulok, tailor, 39 Eldridge street, contemplates the erection of a six-story business building at 39-41 Eldridge street, covering a plot 50.3x100 feet. Max Muller, of 115 Nassau street, will probably prepare the plans. Work will be started this spring.

LATEST LOFT IN WEST 40TH STREET



AMONG the new business structures announced during the week to be constructed in the midtown section is the twelve-story store and loft building which the Realty Holding Company, of 907 Broadway (Nathaniel J. Hess president, Edwin H. Hess secretary) will erect at 206 to 222 West 40th street. Plans are being rapidly completed by the architects, Neville & Bagge, of 105 West 40th street, who will take full charge of construction. The building will be 128.3 by 98.9 feet in depth and is being designed especially for heavy

loads, such as printing and lithographing establishments require to carry a live load of 250 pounds per square foot. It will be equipped with two passenger and three freight elevators, in addition to three interior staircases, and will be absolutely fireproof; that is, without any exposed wood being used in the construction, with cement floors and fireproof doors and windows. The front will be faced with granite, terra cotta and pressed front brick. The cost is specified at \$600,000. No contracts have yet been placed.

The Pending Elevator Ordinance.

A campaign against the Elevator ordinance now pending in the Board of Aldermen is being carried on by W. E. D. Stokes, with the assistance of the hotel men's association, by means of letters and circulars. Meanwhile the list of elevator safety devices intended to accomplish the purpose called for by Section 10 of the proposed Elevator ordinance has been augmented by three devices, all of which are in operation in New York City. Two of these devices are electric, and one of them is in daily and successful operation in six large buildings. The third device is awaiting the issuance of a patent, and is in operation in one of the most important Wall street buildings. The list of buildings in which these safety devices have been installed, and that without reference to the ordinance, but merely as a proper precaution against preventable accidents, has grown from twenty-five to fifty, including a few in process of installation.

Whitney Company Awarded Contract.

A general contract for the erection of a private residence at 11 East 95th street for Mrs. E. S. Fabbri was awarded this week to the Whitney Company, 1 Liberty street. The plans and specifications for this house were prepared by Grosvenor Atterbury, architect, 131 East 70th street. The house will be of brick with limestone trimmings and will be four stories in height with basement and sub-basement. It will cover a plot 90x62 feet and will cost over \$125,000.

New Apartments for Jersey City.

Maximilian Zipkes, 405 Lexington avenue, Manhattan, has been commissioned to prepare plans and supervise the construction of a high class apartment house in the middle west side section of Jersey City, to cost about \$150,000. The building will measure 150x100 feet and will accommodate forty-five families. The Zermann Realty & Construction Company is the owner.

NO ARCHITECTS SELECTED.

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

BRIGHTON HEIGHTS, S. I.—William W. Craig, 213 Bement av, West New Brighton, is contemplating the erection of a residence at this place, for which no architect has been selected. The project will probably be started this spring.

AUBURN, N. Y.—Sons of St. George, Mr. Hutchins, care of Sons of St. George, Auburn, N. Y., interested, contemplates the erection of a new lodge here. No site and architect have been selected.

HACKETTSTOWN, N. J.—J. D. Flock, 164 Church st, contemplates the erection of a 2-sty store and apartment in Main st. No architect selected.

SAUGERTIES, N. Y.—The town of Saugerties, John Fratscher, 158 Market st, supervisor, contemplates the erection of a town hall here. No architect selected.

RIDGEFIELD PARK, N. J.—An association is to be formed of which Robert Dunn and G. J. Mahon of Ridgefield Park, N. J., are members, which contemplates the erection of a Country Club house here. No architect has been selected and details have not been decided.

ELMIRA, N. Y.—Knights of Columbus, No. 229, Christopher W. Briggs, contemplates the erection of a lodge building in Lake st, north of City Hall. No architect selected.

PLANS FIGURING.

APARTMENTS, FLATS AND TENEMENTS.
WHITE PLAINS, N. Y.—Plans have been completed for a 3-sty frame apartment, 32x52, on Robertson av, for Mr. Quimetto, 40 Summit av, White Plains. The owner will build by day's work and is taking bids on sub-contracts and material. Estimated cost, \$6,500.

CHURCHES.

MANHATTAN.—John J. Hearn Const. Co., 69 West 46th st, want estimates on tile work, painting and plastering for the auditorium at 57-9 West 138th st, St. Mark's R. C. Church, owner, Rev. C. J. Plunkett, pastor; architect, N. Serracino, 1170 Broadway. Cost, about \$18,000.

MANHATTAN.—John J. Hearn Const. Co., 69 West 46th st, want bids on all sub-contracts for alterations to the synagogue 24-6-8 West 114th st, Congregation Kol Israel Anshi Poland, owners; architects, Sommerfeld & Steckler, 31 Union sq. Cost, about \$75,000.

FACTORIES AND WAREHOUSES.

MANHATTAN.—A. H. Hillers, 747 Madison av, is figuring the general contract and desires bids on subs for the United Cigar Manufacturers Co. building at the southeast corner of 54th st and 2d av, and 307-9 East 53d st, from plans by Sommerfeld & Steckler, 31 Union sq.

MANHATTAN.—John J. Hearn Const. Co., 69 West 46th st, want estimates on all sub-contracts for alterations to the factory southeast corner of 54th st and 2d av and 307-9 East 53d st. United Cigar Manufacturer's Co., owner; architects, Sommerfeld & Steckler, 31 Union sq. Cost, about \$18,000.

MANHATTAN.—John J. Hearn Const. Co., 69 West 46th st, want estimates on all sub-contracts for alterations to the loft building and factory 497-99-501 East Houston st for the City of New York, owner. Architect, Col. Frank H. Hines, Supt. of Public Buildings and Offices, Municipal Building. Cost, about \$20,000.

MISCELLANEOUS.

MANHATTAN.—Adolph Mertin, 34 West 28th st, architect, is taking figures on a small filtration plant and would solicit competitive bids on this contract. For particulars see architect.

CONTEMPLATED CONSTRUCTION.**Manhattan.**

APARTMENTS, FLATS AND TENEMENTS.
VERMILYEA AV.—George F. Pelham, 30 East 42d st, has been commissioned to prepare plans for a 5-sty apartment, 50x150, on the south side of Vermilyea av, 250 ft. east of Academy st, for the Hudson Investing, Fred French, president, care of architect. Cost, about \$80,000. Owner builds.

139TH ST.—Gronenberg & Leuchtag, 303 5th av, are preparing plans for a 6-sty apartment, 50x87 ft., in the north side of 139th st, 330 ft. east of Lenox av, for the Forty-Eighth St. Co., Henry Cleman, 325 West 43d st, owner and builder.

179TH ST.—Alfred C. Wein, 188 West 101st st, has prepared plans for alterations to the apartment 622 West 179th st for Frederick and Elizabeth Horling, 275 West 145th st.

ST. NICHOLAS AV.—Moore & Landsiedel, 148th st and 3d av, have prepared plans for two 5-sty flats, 50x87 ft., for James O'Brien, 647 6th av, to be erected on the east side of St. Nicholas av, 413.9 ft. south of 145th st.

VERMILYEA AV.—The Kreymborg Architectural Co., 163d st and Southern Boulevard, has completed plans for a 5-sty apartment on the north side of Vermilyea av, Isham to 211th sts, for the Aldus Construction Co., 600 West 181st st. Cost, about \$90,000.

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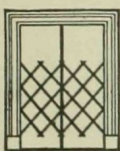
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STORES, OFFICES AND LOFTS.
DELANCEY ST.—Frank Straub, 25 West 42d st, is preparing plans for alterations to the loft at the southwest corner of Delancey and Norfolk sts for tenement purposes. H. M. Greenberg, 127 Delancey st, owner and builder. Cost, about \$12,000.

8TH AV.—Edward L. Larkin, 259 West 34th st, is completing plans for the 21-sty store, loft and office building, 197x120 ft., on the west side of 8th av, between 33d and 34th sts, to cost about \$2,000,000. The owner of property is Archibald D. Russell, 30 Pine st.

BROOME ST.—Adolph Mertin, 34 West 28th st, has completed plans for a 6-sty tenement at 336 Broome st for Vincenzo DeLuca, 186 Renssen st. Cost, about \$20,000.

41ST ST.—Walter E. Young, 245 Stuyvesant av, has completed plans for alterations to the 4-sty apartment 414 West 41st st for the Yondonald Realty Corporation, 550 West 41st st.

8TH AV.—George Dress, 1436 Lexington av, has completed plans for alterations to two 5-sty apartments southeast corner of 8th av and 152d st for Anna R. Morris, 12 West 53d st. Cost, about \$5,500.

HOSPITALS AND ASYLUMS.

NORTH BROTHERS ISLAND.—Plans have been approved by the Municipal Art Commission for the 4-sty concrete dormitory, fireproof, 115x44 ft., for female help to be erected here. Clinton & Russell & Chas. F. Post, 32 Nassau st, architects. Cost, about \$80,000.

SCHOOLS AND COLLEGES.

69TH ST.—Frederick P. Kelley, 437 5th av, has been commissioned to prepare plans for a brick and stone settlement house at 69th st and Av A for the Lenox Hill House, 446 East 72d st.

Bronx.

APARTMENTS, FLATS AND TENEMENTS.

AV. ST. JOHN.—The Podgur Realty Co., Robert Podgur, president, 1029 East 165th st, owner, will take bids on all sub contracts about February 2 for the 5-sty apartment, 50x88 ft., on the west side of Av St. John, 50 ft. north of Fox st, from plans by Samuel Katz, 1 Madison av.

VALENTINE AV.—Harry T. Howell, 148th st and 3d av, is preparing plans for two 5-sty apartments, 50x94 ft., on the east side of Valentine av, 176 ft. northeast of 184th st, for the Hargton Building Co., Mrs. Adele Harrington, 1478 Vyse av, owner and builder. Cost, about \$100,000. Owner will be ready for bids about Feb. 9.

BRIGGS AV.—The A. & L. Construction Co. contemplates the erection of two 5-sty flats on the east side of Briggs av, 194 ft. south of 194th st, Bronx.

TREMONT AV.—James Q. McCarthy has purchased a plot 31.15x89 ft. on the southwest corner of Tremont and Morris avs, for improvement with a 5-sty flat with stores. The operation will be carried on by the Morris Realty Corporation now being formed.

COLLEGE AV.—John P. Boyland, 2526 Webster av, has completed plans for two 5-sty apartments, 50x100 ft., on the east side of College av, 109 ft. south of 170th st, for the C. J. Casey Building Co., 1879 Southern blvd. Cost, about \$90,000.

178TH ST.—Goldner & Goldberg, 391 East 149th st, are preparing plans for a 5-sty apartment in the north side of 178th st, 100 ft. west of Prospect av, for the Jacob Bloom Realty Corporation, 1832 Clinton av, to cost about \$60,000.

PROSPECT AV.—Plans are being prepared by Goldner & Goldberg, 391 East 149th st, for a 5-sty apartment on the west side of Prospect av, 120 ft. north of Tremont av, for Morris Silverman, 1830 Clinton av. Cost, about \$45,000.

BELMONT AV.—Plans are being prepared by Moore & Landsiedel, 148th st and 3d av, for two 5-sty apartments in the east side of Belmont av, 100 ft. south of 181st st, and in the south side of 181st st, 40 ft. east of Belmont av, for the Robert Eff Corporation, 86 Franklin st.

CHURCHES.

166TH ST.—M. J. Harrison, 230 Grand st, has about completed plans for the 3-sty synagogue at the southwest corner of 166th st and Morris av for the Congregation Judah Haleri, 1042 Morris av, S. D. Reich, president, Valentine av and 179th st, who is about ready to take bids on general contract. Cost, about \$30,000.

STABLES AND GARAGES.

SOUTHERN BLVD.—Edward J. Byrne, 148th st and 3d av, is preparing plans for a 2-sty garage, 50x100x150 ft., on the east side of Southern blvd, 325 ft. north of Bratto st, for the Columbia Construction Co. Cost, about \$30,000.

Brooklyn.

APARTMENTS, FLATS AND TENEMENTS.

3D AV.—Brook & Rosenberg, 350 Fulton st, are preparing plans for a 4-sty tenement, 25x75 ft., on the west side of 3d av, 44 ft. south of Union st, for Battista Albanese, 297 3d av. Cost, about \$10,000.

HINSDALE ST.—Louis A. Abramson, 220 5th av, Manhattan, has completed plans for two apartments in the east side of Hinsdale st, 50 ft. north of Livonia av, for Victor Steinfeld, 1560 St. Johns pl, owner and builder. Bids will be taken by owner on all subs at once.

NEW JERSEY AV.—Plans are being prepared for a 4-sty non-fireproof brick tenement at the northeast corner of New Jersey and Belmont avs for P. Feiner, 335 West 44th st, Manhattan. The owner will build and take bids on sub-contracts. The cost is estimated at \$35,000.

ST. MARKS AV.—Cohn Bros., architects, 361 Stone av, Brooklyn, have plans under way for the two 4-sty brick tenements, 45x94, on the north side of St. Marks av, 180 ft. east of

Hopkinson av, for Idan Holding Co., S. Sassulsky, president, 312 Hopkinson av, Brooklyn. The owner will build and take bids on sub-contracts. Estimated cost, \$70,000.

2D ST.—Samuel Sass, 32 Union sq, Manhattan, has completed plans for two 6-sty apartments at the southwest corner of South 2d st and Hewes sts, for the South 5th Av Construction Co., 686 Willoughby av, owner and builder. Cost, about \$80,000.

WILLOUGHBY AV.—Shampan & Shampan, 772 Broadway, have completed plans for a 4-sty apartment on the north side of Willoughby av, 175 ft. west of Sumner av, for the G. & M. Improvement Co., Grodsky & Maltz, 26 Court st. Cost, about \$35,000.

AV F.—W. T. McCarthy, 16 Court st, is preparing plans for a 4-sty tenement, 50x60 ft., on the north side of Av F, 100 ft. from East 2d st, for the Rapid Building Co., 35 West 39th st. Cost, about \$40,000. Also for a 4-sty tenement at the northeast corner of Av F and East 3d st, to cost about \$50,000, for same owner. And for a 4-sty tenement at the northwest corner of Av F and East 2d st, to cost about \$50,000, for the same owner.

CHURCHES.

BAY 60TH ST.—Kallich & Lubroth, 180 Renssen st, are preparing plans for a 2½-sty brick and limestone synagogue in the west side of Bay 60th st, 100 ft. north of Benson av, to cost about \$20,000.

DWELLINGS.

SACKMAN ST.—Chas. A. Mele, 37 Liberty av, is preparing plans for ten 2-sty residences in the west side of Sackman st, between Hegeman and Vienna avs, for Trieb & Brodsky, 345 Lott av, owner and builder. Cost, about \$4,000 each.

WEST 1ST ST.—Lew Koen, architect, 9 Debevoise st, Brooklyn, has completed plans for fourteen 1-sty brick residences, 14x39, to be erected in the east side of West 1st st, 514 ft, south of Sheepshead Bay rd, for J. Oppenheimer, Railroad and Stilwell avs, Brooklyn, at an estimated cost of \$17,000.

OSBORN ST.—Chas. A. Mele, 37 Liberty av, is preparing plans for six 2-sty residences at the southeast corner of Osborn st and Hegeman av, for Morris Gordon, 116 Sutter av. Cost, about \$4,500 each.

FACTORIES AND WAREHOUSES.

MANHATTAN AV.—W. B. Tubby, 81 Fulton st, Manhattan, has completed plans for a 4-sty addition to the factory 1155 Manhattan av, for the Chelsea Fibre Mills, 33 Union Sq West, Manhattan. Bids will be called by architect about February 3. Cost, about \$30,000.

SCHOOLS AND COLLEGES.

BROOKLYN.—All bids were laid over Jan. 25 for installing electric equipment in new P. S. 95.

BROOKLYN.—Bids were opened by the Board of Education January 25 for the general construction of annex to P. S. 99. D. L. Delaney, Inc., low bidder at \$6,620. For plumbing and drainage Edward J. Belford at \$510. For heating and ventilation Thomas E. O'Brien, Inc., at \$840.

BROOKLYN.—The Board of Education opened bids January 25 for installing heating and ventilating apparatus and for installing temperature regulation of addition and alterations in P. S. 36. William J. Olvany, low bidder at \$17,535 for item 1. Bids rejected for item 2.

STORES, OFFICES AND LOFTS.

SURF AV.—John Burke, 372 Union st, is preparing plans for five 1-sty stores, 20x80 ft. each, at the southeast corner of Surf av and 32d st, for Mrs. P. J. Bassett, 372 Union st. Cost, about \$7,000.

Queens.

APARTMENTS, FLATS AND TENEMENTS.

LONG ISLAND CITY.—Edward Hahn, Bridge Plaza, has completed plans for a 5-sty tenement, 25x125 ft., on the south side of Jackson av, between Orchard and Barn st, for Jere Ryan, 1 Bridge Plaza, owner and builder. Cost, about \$20,000.

ASTORIA, L. I.—Shampan & Shampan, 772 Broadway, are preparing plans for a 4-sty apartment, 50x100 ft., in the north side of Lockwood st, 350 ft. west of Broadway, for the Academy Investors Corporation, care of architects.

LONG ISLAND CITY.—Edw. Hahn, architect, Bridge Plaza, Long Island City, is preparing plans for two 5-sty brick tenements, 37x88, on the west side of 12th av, 200 ft. south of Jamaica av, for Phillip Silver, care the architect. Estimated cost, \$60,000.

FACTORIES AND WAREHOUSES.

WINFIELD, L. I.—Frank Chmelik, 796 2d av, Long Island City, has completed plans for a 2-sty brick cigar factory and residence, 25x80, on the south side of Woodside av, about 100 ft. west of Walnut st, for Kaufman, Worms & Co., care Worms & Co., 6 5th av, Winfield, L. I., at an estimated cost of \$6,000.

STORES, OFFICES AND LOFTS.

FAR ROCKAWAY, L. I.—McKenzie, Voorhees & Gmelin, 1123 Broadway, Manhattan, have been commissioned to prepare plans and will soon take bids for a 2-sty service building, 25x60 ft., on the east side of Fairview av, north of Boulevard, for the Western Union Telegraph Co., Theodore N. Vail, president. Cost, about \$10,000.

Richmond.

APARTMENTS, FLATS AND TENEMENTS.

PORT RICHMOND, S. I.—Hopkins & McEntee, 37 East 28th st, Manhattan, are preparing plans and will take bids about Feb. 20, for a 2-sty hollow tile and stucco store and apartment on Richmond av, to cost about \$6,000.

DWELLINGS.

MANOR HEIGHTS, S. I.—Plans have been prepared privately for a 1-sty tile bungalow, 25x40 ft., in the north side of John st, 100 ft. west of Manor rd, for Leopold Leer, 2674 Valentine av, Bronx, owner and builder. Cost, about \$2,500.

PORT RICHMOND, S. I.—J. O. Johnson, this place, is preparing plans for a 2-sty frame and stucco residence in Ann st, near Richmond av, for George Sassak, Port Richmond. Cost, about \$3,000.

WEST BRIGHTON, S. I.—Peter Larsen, 50 Decker av, Port Richmond, has completed plans for a 2-sty frame residence, 20x28 ft., in the west side of Taylor st, 470 ft. north of Cedar st, for Joseph C. Wells, 15 Egbert av. Cost, about \$3,000.

OAKWOOD, S. I.—E. K. Whitford, 238 Heberton av, Port Richmond, S. I., has received the general contract to erect a 2-sty frame residence, 27x29 ft., on the north side of Guyon av, corner of 7th st, for C. A. Tecklenburg, 31 Pearl st, Manhattan. Jas. Whitford, 8 Richmond ter, architect. Cost, about \$3,000.

WEST BRIGHTON, S. I.—Plans have been prepared privately for three 2-sty frame residences, 19x30 ft., on the east side of DuBois av, 133 ft. south of Post av, for Peter Larsen, 50 Decker av, Port Richmond, owner and builder. Cost, about \$2,500 each.

Nassau.

SCHOOLS AND COLLEGES.

OYSTER BAY, L. I.—Morrell Smith, Bank Building, Far Rockaway, has been commissioned to prepare plans for additions to the high school here for the Board of Education of Oyster Bay, L. I., John F. Birmingham, chairman. Cost, between \$50,000 and \$100,000.

Suffolk.

DWELLINGS.

HUNTINGTON, L. I.—A. H. Taylor, 138 West 65th st, Manhattan, is preparing plans for a 2-sty residence, 80x60 ft., on Hillside av, for A. P. W. Kinnan, 6th av and 40th st, Manhattan. Cost, about \$35,000. Definite details have not been determined.

Westchester.

APARTMENTS, FLATS AND TENEMENTS. MOUNT VERNON, N. Y.—Francis A. Gallow, Proctor Building, has about completed plans for a 3-sty apartment, 25x65 ft., at Bedford av and 3d st, for A. M. Hecht, 348 South 10th av, owner and builder. Cost, about \$12,000. The owner will be ready to take bids on subs and materials about Feb. 8.

DWELLINGS.

MT. VERNON, N. Y.—Plans have been prepared privately for a 2½-sty frame residence, 21x30 ft., at 526 Hutchinson Boulevard for John F. Fairchild, South 2d av. N. Y. Interurban Development Co., South 2d av, general contractor. Cost, about \$3,500.

TARRYTOWN, N. Y.—Joseph Blouin, Jr., 175 Wildey av, has been commissioned to prepare plans for a 2½-sty frame residence in Grove st for Albert P. Husted, Jr., 45 Windle Park. Cost, about \$4,000.

TARRYTOWN, N. Y.—B. S. Russell, architect, Tarrytown, has been selected to prepare plans for a 2½-sty frame residence, 43x24, for Charles MacDonald, of the Wulff Engineering Co., Bank Building, Tarrytown, to cost \$5,000.

CONTRACTS AWARDED.

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

APARTMENTS, FLATS AND TENEMENTS. KEARNY, N. J.—Frank A. Coppola, 69 Crane st, Newark, has received the general contract to erect two 4-sty flats at 92-98 Kearny av for I. Dolgan, 673 15th av, Newark, architect. Cost, about \$33,000.

DWELLINGS.

SAYVILLE, L. I.—Nelson P. Strong, Main st, has received the general contract to erect a 2½-sty frame residence, 30x28 ft., on Foster av, for Jerry Nohower, this place. Cost, about \$4,000.

HALLS AND CLUBS.

MANHATTAN (sub).—George A. Just Co., 239 Vernon av, L. I. City, has received the steel contract for the Y. M. C. A. building at 6 East 3d st, from plans by Jackson, Rosencrans & Waterbury, 1328 Broadway. R. D. Kimball Co., 15 West 38th st, steam and electrical engineers, George A. Fuller Co., 111 Broadway, general contractor. Cost, about \$400,000.

SCHOOLS AND COLLEGES.

BRONX.—The Altoria Realty & Construction Co., 3 East 44th st, has received the general contract to erect P. S. 54 on the west side of Intervale av, from Chisholm to Freeman sts, for the Board of Education. C. B. J. Snyder, corner Park av and 59th st, architect. Cost, about \$320,000. All former bids were rejected.

BELLEVILLE, N. J.—The Essex Construction Co., 85 Academy st, Newark, has received the general contract to erect a 3-sty high school at Washington av and Home st, for the Board of Education of Belleville. Chas. Granville Jones, 280 Broadway, Manhattan, architect. D. R. Bacon, 30 Church st, Manhattan, heating and electrical engineer. E. E. Seelye, 101 Park av, Manhattan, structural engineer.

STABLES AND GARAGES.

NEWARK, N. J.—H. M. Doremus Co., 36 Orange st, has received the general contract to make additions and alterations to the stable for garage purposes at Ferry and Christie sts, for P. Ballantine & Sons, J. W. Culick, superintendent in charge, 58 Freeman st. Cost, about \$20,000.

DOBBS FERRY, N. Y.—Arthur Young, Ashford av, has received the general contract to erect a 1½-sty brick garage, 40x112 ft., at North Broadway, near Ashford av, for George T. Griffen, Broadway, Dobbs Ferry. Frank A. Sinnott, 125 Beekman av, Tarrytown, N. Y., architect. Cost, about \$9,000.

STORES, OFFICES AND LOFTS.

MANHATTAN.—John J. Downey, Inc., 410 West 34th st, has received the general contract to erect the 1-sty taxpayer at 249½ Broadway, for William Waldorf Astor, 23 West 26th st. J. Francis Burrowes, 410 West 34th st, architect. Cost, about \$30,000. No sub-contracts have been let.

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Manhattan.

APARTMENTS, FLATS AND TENEMENTS.
SHERMAN AV, s s, 100 w Dyckman st, 5-
sty brick, non-fireproof apartment, 50x87; cost,
\$45,000; owner, James Livingston, 326 Audubon
av; architects, Neville & Bagge, 105 West 40th
st. Plan No. 13.

FACTORIES AND WAREHOUSES.
107TH ST, 112-22 West, 225 w Columbus av,
2 & 9-sty brick, fireproof garage and ware-
house, 100x97; cost, \$100,000; owner, Chelsea
Storage Warehouses, Inc., Louis Schramm,
president, 426 West 26th st; architects, Wort-
mann & Braun, 114 East 28th st. Plan No. 14.

11TH AV, e s; West 27th-28th sts, Nos 262-
64-66-68-70-72-74-76-11th av, 5-sty brick fire-
proof storage warehouse, 171x96; cost, \$60,000;
owner, Terminal Warehouse Co., president, John
H. Lynch, 17 South William st; architect, Otto
M. Beck, 1326 55th st, Brooklyn. Plan No. 15.

STABLES AND GARAGES.

3D AV, e s, 50 s 39th st, 2-sty brick stable,
25x80, gravel roof; cost, \$3,500; owner, Mary
Vachris, 636 39th st; architect, Thos. Bennett,
3d av and 52d st. Plan No. 528.

STORES, OFFICES AND LOFTS.

33D ST, 30-38 East, s s, 205 w Park av, 16-
sty brick fireproof store and loft building, 83x
89; cost, \$350,000; owner, Geo. A. Wheelock, 3
West 86th st; architect, Geo. Keister, 56 West
45th st. Plan No. 17.

8TH AV, 461-475; 34th st, 302 West; 33d st,
303 West, 21-sty brick fireproof stores, lofts and
offices, 197x119; cost, \$2,500,000; owners, Archi-
bald D Russell, 30 Pine st, and Marie Campbell,
302 West 106th st; architect, Edward L. Lar-
kin, 259 West 34th st. Plan No. 18.

40TH ST, 206-222 West, s s 40th st, 128 w
7th av, 12-sty brick, fireproof stores and lofts,
128x85; cost, \$600,000; owner, Realty Holding
Co., 907 Broadway; architects, Neville & Bagge,
105 West 40th st. Plan No. 16.

STONE ST, and Hanover sq, s e cor, Hanover
sq, 1-2; Stone st, 60-62-64; Pearl st, 95-97-99-
101; 20-sty brick, fireproof office building, 71x
114; cost, \$1,100,000; owner, George Ehret, 235
East 92d st; architect, Alexander Baylies, 33-34
Bible House. Plan No. 19.

AMSTERDAM AV, e s, 208th to 209th sts,
1-sty frame stores, 100x40; cost, \$10,000; own-
er, The Apthorp Co., Robt. E. Dowling, Pres.,
165 Broadway; architects, Kimball & Roosa, 71
Broadway. Plan No. 20.

BROADWAY, 1237-39, and 6th av, 502-4, 16-
sty brick fireproof stores and factory, 39x249;
cost, \$350,000; owner, Walter F. Hopper, 110
West 40th st; architects, Katz & Feiner, 505
5th av. Plan No. 21.

Bronx.

APARTMENTS, FLATS AND TENEMENTS.
NELSON AV.—Plans are being prepared by
Edward J. Byrne, 148th st and 3d av, Bronx,
for two 5-sty apartments on the west side of
Nelson av, 225 ft. north of Brant pl, for
John Davis, Montclair, N. J. Cost, about \$80,-
000.

HALLS AND CLUBS.

WASHINGTON AV, w s, from 160th to 161st
sts, 3-sty brick club house, 91.3x186.11, slag
roof; cost, \$240,000; owner, Young Men's Chris-
tian Association, Wm. Fellows Morgan, presi-
dent; architect, L. E. Jallade, 37 Liberty st.
Plan No. 29.

STABLES AND GARAGES.

OGDEN AV, w s, 50 s Union pl, 1-sty frame
garage, 18x25; cost, \$400; owner, Max Gold-
wasser, 1152 Ogden av; architect, Jacob Lustig,
1477 Madison av. Plan No. 23.

STORES AND TENEMENTS.

AV ST JOHN, w s, 50 n Fox st, 5-sty brick
tenement, 50x88, slag roof; cost, \$35,000; own-
ers, Podgur Realty Co., Robt. Podgur, 1129 East
163d st, president; architect, Samuel Katz, 1
Madison av. Plan No. 21.

GRAND AV, s e cor Buchanan pl, two 5-sty
brick tenements, 55x90, 45x88, plastic slate roof;
cost, \$90,000; owners, Kate M. & John Norton,
566 West 171st st; architects, Clarence True &
Son, 405 Lexington av. Plan No. 22.

CAULDWELL AV, s e cor 160th st, four 5-sty
brick tenements, 33.2x91.5, 40x89.5, slag roof;
cost, \$140,000; owner, Ebling Co., Wm. Ebling,
939 Intervale av, president; architect, Wm.
Koppe, 830 Westchester av. Plan No. 34.

COLLEGE AV, s e cor 168th st, 5-sty brick
stores and tenement, 50x90, plastic slate roof;
cost, \$48,000; owner, Jas. C. Gaffney, 1148 Tif-
fany st; architect, Edw. J. Clark, 110 East
121st st. Plan No. 30.

COLLEGE AV, e s, 50 s 168th st, two 5-sty
brick tenements, 37x72, plastic slate roof; cost,
\$56,000; owner, Jas. C. Gaffney, 1148 Tiffany
st; architect, Edw. J. Clark, 110 East 121st st.
Plan No. 31.

COLLEGE AV, e s, 120 s 168th st, two 5-sty
brick tenements, 40x88, plastic slate roof; cost,
\$80,000; owner, Jas. C. Gaffney, 1148 Tiffany
st; architect, Edw. J. Clark, 110 East 121st st.
Plan No. 32.

CRESTON AV, e s, 244.8 n Fordham rd,
four 5-sty brick tenements, 42.1x73.7, 42.1x70.11,
42.1x68.3, 42.1x65.6, slag roof; cost, \$100,000;
owners, Level Realty Co., Morris Muller, 939
Intervale av, president; architect, Wm. Koppe,
830 Westchester av. Plan No. 33.

176TH ST, 90.17 e Clinton av, 5-sty brick tenement,
plastic slate roof, 50x111; cost, \$60,-
000; owner, Chas. T. Streeter Const. Co., Chas.
T. Streeter, 893 Elton av, Pres.; architect, Tre-
mont Archtl. Co., 401 Tremont av. Plan No.
37.

AV ST. JOHN, n e cor Fox st, two 5-sty
brick tenements, plastic slate roof, 58x93, 67x
100; cost, \$120,000; owner, Normal Const. Co.,
Elias Papin, 661 Tinton av; architect, Chas.
B. Meyers, 1 Union Sq West. Plan No. 36.

3D AV, w s, 25.17 s 173d st, 1-sty brick
stores, slag roof, 75.6x102.7; cost, \$15,000;
owner, Bingle Realty Co., Henry C. Bryan, 3d
av and 148th st, Pres.; architect, Kreyborg
Archtl. Co., 1029 East 163d st. Plan No. 35.

MISCELLANEOUS.

MAIN ST, w s, at Belden's Point, C. I., 1-
sty frame bath house, 57x25; cost, \$800; owner,
Mrs. Archer Huntington, 1083 5th av; archi-
tect, Lewis R. Kaufman, 373 4th av. Plan No.
27.

3D AV, n e cor 175th st, 1-sty brick laundry,
50x103, slag roof; cost, \$10,000; owner, Mary A.
Langbein, 505 East 175th st; architect, Wm. H.
Meyer, 1861 Carter av. Plan No. 28.

BRONX PARK ZOO, 850 w White Plains av,
1-sty frame brooder house, 30x12; cost, \$700;
owner, City of New York; architect, Geo. M.
Beerbower, N. Y. Zoo Park. Plan No. 25.

BRONX PARK ZOO, 850 w White Plains av,
1-sty frame poultry laying house, 80x12; cost,
\$700; owner, City of N. Y.; architect, Geo. M.
Beerbower, N. Y. Zoo Park. Plan No. 26.

STEPHENS & RIVER AVS, junction, amuse-
ment device; cost, \$3,000; owner, Clinton Steph-
ens; lessee Hydraulic Amusement Co., on prem-
ises; architect, Clinton Stephens, Jr., on prem-
ises. Plan No. 24.

Brooklyn.

DWELLINGS.

EAST 15TH ST, e s, 78 s Av N, 2-sty brick
dwelling, 20x50, slag roof, 2 families; cost,
\$4,500; owner, Chas Morgenson, 3217 Beverly
rd; architect, Jas. A. Boyle, 367 Fulton st. Plan
No. 438.

LAURELL AV, n s, 160 w Sea Gate av, 2-sty
frame dwelling, 22x36, shingle roof, 1 family;
cost, \$3,000; owner, Hill Section Co., 193 Mon-
tagne st; architect, Geo. H. Suess, 2966 West
29th st. Plan No. 341.

EAST 39TH ST, w s, 177.6 n Av I, two 2-sty
frame dwellings, 16.6x38, gravel roof, 1 family
each; total cost, \$5,000; owner, Caroline S.
Svensen, 1715 Albany av; architect, Gus. Sven-
sen, 1715 Albany av. Plan No. 487.

61ST ST, n s, 140 e 11th av, 2-sty brick dwell-
ing, 20x55, gravel roof, 2 families; cost, \$3,500;
owner, Mrs. Louisa Spina, 219 61st st; archi-
tect, W. J. Conway, 400 Union st. Plan No. 504.

DREW AV, w s, 100.11 s Pitkin av, two 2-
sty brick dwellings, 20x42, slag roof, 1 family
each; total cost, \$12,000; owner, Louis Larsen,
212 Norman av; architect, W. T. McCarthy, 16
Court st. Plan No. 505.

WEST 1ST ST, e s, 514 s Sheepshead Bay rd,
fourteen 1-sty brick dwellings, 14x37.6, tin roof,
1 family each; total cost, \$16,800; owner, Julius
Operheimer, R R and Stillwell avs; architect,
Lew Koen, 9 Bebevoise st. Plan No. 405.

WEST 17TH ST, w s, 220 n Av Z, 1-sty frame
dwelling, 20x13, gravel roof, 1 family; cost,
\$360; owner, Semaro Balzane, 181 West 16th
st; architect, Rocco Mega, 2857 West 5th st.
Plan No. 411.

EAST 55TH ST, w s, 200 n Snyder av, two
2-sty frame dwellings, 16x36, shingle roof, 1
family each; total cost, \$7,600; owners, Flan-
dreau & McRoberts, 1210 Nostrand av; archi-
tect, Nelson E. Flandreau, 1210 Nostrand av.
Plan No. 386.

FACTORIES AND WAREHOUSES.

CONY ISLAND AV, w s, 100 n Av Q, 2-sty
frame shop, 20x35, gravel roof; cost, \$800; own-
er, Chris Wagner, 1565 East 15th st; architect,
same. Plan No. 435.

PITKIN AV, n w cor Williams av, 2-sty
brick mill, 50x60, slag roof; cost, \$6,000; own-
er, Gussie R. Browner, 100 Junius st; archi-
tect, E. M. Adelson, 1776 Pitkin av. Plan No.
530.

18TH AV, s s, 60 w 65th st, 1-sty frame shop,
25x20, gravel roof; cost, \$400; owner, Saml.
Hammond, on premises; architect, A. D. Hins-
dale, 96 Coney Island av. Plan No. 433.

STABLES AND GARAGES.

OCEAN AV, e s, 84.11 n Ditmas av, 1-sty
frame garage, 18.8x21, shingle roof; cost, \$1,200;
owner, Jos. Balzami, 2715 Surf av; architects,
John C. Wandell Co., 4 Court sq. Plan No. 421.

OCEAN AV, e s, 134.11 n Ditmas av, 1-sty
frame garage, 18.8x21, shingle roof; cost, \$1,200;
owner, Fredk. Magolo, West 17th st and Surf av;
architects, John C. Wandell Co., 4 Court sq.
Plan No. 422.

EAST 18TH ST, e s, 100 s Av H, 1-sty frame
garage, 20x20, shingle roof; cost, \$300; owner,
Kath. Murphy, on premises; architect, R. T.
Schaeffer, 1526 Flatbush av. Plan No. 401.

STORES AND DWELLINGS.

GREENWOOD AV, n s, 392 e East 5th st, 3-
sty brick store and dwelling, 20x55, gravel roof,
2 families; cost, \$6,500; owner, Hy. M. Prelin,
124 West st; architect, C. G. Wessell, 1118 Av
J. Plan No. 424.

NEW UTRECHT AV, n e cor 45th st, seven
3-sty brick store and dwellings, 25.5x47, gravel
roof, 2 families each; total cost, \$35,000; owner,
C. W. P. Constn. Co., 5107 New Utrecht av;
architect, D. F. Hudson, 310 9th st. Plan No.
497.

STORES AND TENEMENTS.

LINCOLN PL, n s, 179.9 e Troy av, 4-sty
brick tenement, 60x92, gravel roof, 27 families;
cost, \$30,000; owner, Serota Bros. Realty &
Const. Co., 1494 Eastern parkway; architect,
Benj. Cohn, 361 Stone av. Plan No. 522.

EAST 18TH ST, e s, 142.10 s Church av, 4-
sty brick tenement, 64.9x99.4, slag roof, 16
families; cost, \$45,000; owner, C. A. Holding
Co., 241 East 26th st; architect, W. T. Mc-
Carthy, 16 Court st. Plan No. 526.

ST. MARKS AV, s s, 100 e Howard av, two
4-sty brick tenements, 40x92, gravel roof, 20
families each; total cost, \$40,000; owner, Bldg.
Co. of Cohn Bros., 429 Howard av; architect,
Benj. Cohn, 361 Stone av. Plan No. 521.

HEWES ST, w s, 52 s South 2d st, 6-sty
brick tenement, 68x85.6, slate roof, 41 families;
cost, \$35,000; owner, South 5th Constn. Co., 686
Willoughby av; architect, Saml. Sass, 32 Union
sq, Manhattan. Plan No. 494.

SOUTH 2D ST, s w cor Hewes st, 6-sty brick
tenement, 52x88; slate roof, 39 families; cost,
\$50,000; owner, South 5th Constn. Co., 686 Wil-
loughby av; architect, Saml. Sass, 32 Union sq,
Manhattan. Plan No. 495.

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SOUTH 4TH ST., s e cor Hewes st, 6-sty brick tenement, 50x76.6, tin roof, 30 families; cost, \$30,000; owner, Solomon Kraus Realty Co., 217 Havemeyer st; architect, Chas. M. Straub, 147 4th av, Manhattan. Plan No. 488.

50TH ST., n s, 160.4 w 9th av, 3-sty brick tenement, 20x71.1, gravel roof, 3 families; cost, \$7,500; owner, Ferdinando Gatto, on premises; architect, Thos. Bennett, 5123 3d av. Plan No. 492.

EASTERN PKWAY., n s, 143.1 w Hopkinson av, 4-sty brick tenement, 26.10x83, slag roof, 8 families; cost, \$17,500; owner, Pink Kap Realty Co., 1069 Nostrand av; architects, Farber & Markowitz, 180 Montague st. Plan No. 496.

3D AV., w s, 44.9 s Union st, 4-sty brick store and tenement, 22.6x74.2, gravel roof, 7 families; cost, \$10,000; owner, Babbiste Albanesse, 297 3d av; architects, Brook & Rosenberg, 350 Fulton st. Plan No. 508.

VERMONT ST., w s, 100 n Livonia av, four 3-sty brick tenements, 25x70, slag roof, six families each; total cost, \$32,000; owner, Powell Impt. Co., 307 Snediker av; architect, E. M. Adelson, 1776 Pitkin av. Plan No. 430.

VAN SICLEN AV., s e cor Sutter av, 3-sty brick store and tenement, 25x72, gravel roof, 6 families; cost, \$8,000; owner, Agress Constn. Co., 487 Hendrix st; architect, Chas. Infanger, 2634 Atlantic av. Plan No. 407.

SACKMAN ST., n e cor New Lots rd, 3-sty brick tenement, 24.2x71.2, gravel roof, 5 families; cost, \$8,000; owner, Modern Home Co., 31 Malta st; architect, Morris Rothstein, 601 Sutter av. Plan No. 387.

TEN EYCK ST., n e cor Union av, 6-sty brick tenement, 48x90, slag roof, 34 families; cost, \$40,000; owners, J. & J. Realty Co., 790 Riverside dr, Manhattan; architect, G. W. Springsteen, 171 Broadway, Manhattan. Plan No. 388.

TEN EYCK ST., n s, 48 e Union av, 5-sty brick tenement, 51x86.10, slag roof, 35 families; cost, \$30,000; owners, J. & J. Realty Co., 790 Riverside dr, Manhattan; architect, G. W. Springsteen, 171 Broadway, Manhattan. Plan No. 389.

MISCELLANEOUS.

13TH ST., n s, 60 e Gowanus canal, tank support, 20x20; cost, \$1,000; owner, Bklyn Alcatraz Asphalt Co., on premises; architect, John Bickett, 428 81st st. Plan No. 403.

Queens.

DWELLINGS.

EDGEEMERE.—Frank av, e s, 1,080 n Boulevard, 1-sty frame dwelling, 14x36, shingle roof, 1 family; cost, \$750; owner, Jurgen Mehrtens, Frank av, Edgemere. Plan No. 134.

GLENDALE.—Lotus av, w s, 183 n Cooper av, 2-sty frame dwelling, 20x55, tin roof, 2 families; cost, \$3,000; owner, Goothelf Hoehn, 45 Lotus av, Glendale. Plan No. 132.

JAMAICA.—Cumberland st, s s, 125 w Unionhall st, four 2½-sty frame dwellings, 18x34, shingle roof, 1 family, steam heat; cost, \$8,000; owner, Jamaica Home Prov. Co., Inc., 16 North Washington st, Jamaica; architect, Martin M. Wohl, 41 North Washington st, Jamaica. Plan Nos. 126 to 129.

MIDDLE VILLAGE.—Pulaski st, s s, 50 w Main av, 2-sty frame dwelling, 20x48, tin roof, 2 families; cost, \$3,000; owner, Mortimer R. Sherman, 25 Hinman st, Middle Village; architect, Jos. W. Weiss, 52 Lafayette st, Middle Village. Plan No. 124.

RIDGEWOOD.—Palmetto st, n s, 220 Fresh Pond rd, six 2-sty brick dwellings, 20x55, tin roof, 2 families; cost, \$18,000; owner, Weisenberger Markel, 867 Slocum st, Ridgewood; architect, Chas. H. Pfaff, 673 Enfield st, Brooklyn. Plan No. 135.

RIDGEWOOD.—Willow st, n s, 315 e Wyck-off av, 2-sty brick dwelling, 20x53, slag roof, 2 families; cost, \$4,000; owner, John Neuweiler, 64 George st, Ridgewood; architects, L. Berger & Co., Myrtle and Cypress avs, Ridgewood. Plan No. 130.

DOUGLSTON.—Center dr, n e cor Hollywood av, 2-sty frame dwelling, 43x33, shingle roof, 1 family; water heat; cost, \$9,500; owner, Mrs. G. Riley, Douglaston; architect, W. S. Moore, 32 East 42d st, Manhattan. Plan No. 130.

GLENDALE.—Webster av, w s, 225 s Central av, three 2-sty frame dwellings, 19x52, tin roof, 2 families; cost, \$5,500; owner, Adam Geier, 2904 Myrtle av, Glendale; architect, M. Perlstein, Fulton av, Middle Village. Plan No. 141.

MIDDLE VILLAGE.—LaForge st, w s, 133 n Metropolitan av, two 2-sty frame dwellings, 20 x50, tin roof, 2 families; cost, \$4,000; owner, A. Reystead, 17 Edison st, Glendale; architect, Morris Perlstein, Fulton av, Middle Village. Plan No. 140.

ROCKAWAY PARK.—West End av, e s, 400 s Boulevard, 1½-sty frame dwelling, 13x20, shingle roof; cost, \$350; owner, F. M. Bauer, South Washington av, Rockaway Park; architect, J. A. Lasher, Rockaway Park. Plan No. 139.

ROCKAWAY PARK.—5th av, e s, 479 s Washington av, four 2-sty frame dwellings, 17x68, shingle roof, 2 families; cost, \$14,000; owner, Richard Burke, 36 South 4th av, Rockaway Park; architect, L. G. Esterbrook, 47 8th av, Rockaway Park. Plan Nos. 146-47.

ROSEDALE.—Ocean av, e s, 50 n Dean st, 2-sty frame dwelling, 22x26, shingle roof, 1 family; cost, \$1,500; owner and architect, Luther Russell, Rosedale. Plan No. 137.

WINFIELD.—Woodside av, s s, 100 w Walnut st, 2-sty brick dwelling and factory, 25x80, tar and gravel roof, 2 families; cost, \$6,000; owners, Kaufman, Worms Co., 348 East 23d st, Manhattan; architect, Frank Chemlik, 796 2d av, L. I. City. Plan No. 145.

EAST ELMHURST.—Butler st, e s, 180 n Lyon av, 2-sty frame dwelling, 25x37, shingle roof, 1 family, water heat; cost, \$3,000; owner, F. A. Gustapion, 207 East 52d st, Manhattan; architect, owner. Plan No. 115.

FAR ROCKAWAY.—McNeill av, w s, 250 s Broadway, 3-sty frame dwelling, 41x47, shingle roof, 1 family; cost, \$11,000, steam heat; owner, J. F. Reid, Far Rockaway; architect, T. O'Kane, Far Rockaway. Plan No. 113.

ROCKAWAY PARK.—Bayside dr, s w cor Beach 123d st, 2½-sty frame dwelling, 27x38, shingle roof, 1 family; cost, \$5,000; owner, E. T. Blake, Rockaway Beach; architect, J. F. Lynch, Rockaway Beach. Plan No. 120.

ROCKAWAY BEACH.—Beach 113th st, e s, 116 s Boulevard, 2-sty frame dwelling, 17x36, shingle roof, 1 family; cost, \$2,200; owner and architect, Wm. A. Colton, Washington av, Rockaway Park. Plan No. 118.

FLUSHING.—28th st, e s, 120 s State st, two 2½-sty frame dwellings, 22x32, shingle roof, 1 family; cost, \$9,000; owner, Broadway Flushing Home Corporation, 256 Broadway, Manhattan; architect, Benj. F. Hudson, 319 9th st, Brooklyn. Plan Nos. 153-54.

FOREST HILLS.—Kelvin st, n s, 100 w Seminole st, 2-sty brick dwelling, 28x28, tile roof, 1 family, steam heat; cost, \$5,000; owner, Cord Meyer Co., Forest Hills; architect, W. S. Worrall, Bridge Plaza, L. I. City. Plan No. 132.

RICHMOND HILL.—Chichester av, s s, 82 w Elm st, 2-sty frame dwelling, 19x56, tin roof, 2 families; cost, \$3,500; owner, N. C. Johnson, 936 Chestnut st, Richmond Hill; architect, Chas. Vanderbeck, Jamaica av, Richmond Hill. Plan No. 159.

RICHMOND HILL.—University pl, n s, 50 e Washington st, two 2-sty frame dwellings, 19x 56, tin roof, 2 families; cost, \$7,000; owner, Lydia P. Hall, Welling st, Richmond Hill; architect, Chas. Vanderbeck, Jamaica av, Richmond Hill. Plan Nos. 157-58.

WOODHAVEN.—Forest parkway, w s, 777 n Jamaica av, 2½-sty frame dwelling, 34x36, shingle roof, 1 family, steam heat; cost, \$5,500; owner, Lucia Leach, 9 Shipley st, Woodhaven; architect, Geo. E. Crane, Welling st, Richmond Hill. Plan No. 161.

STABLES AND GARAGES.

L. I. CITY.—Webster av, n w cor 7th av, 2-sty brick stable, 150x95, slag roof; cost, \$50,000; owner, Sheffield Farms, Slawson Decker

Co., 524 West 57th st, Manhattan; architect, Frank A. Rooke, 489 5th av, Manhattan. Plan No. 123.

STORES AND DWELLINGS.

CORONA.—Main st, s s, 345 w Junction av, three 1-sty frame stores and dwellings, 16x60, slag roof, 1 family; cost, \$2,500; owners, Johnston & Bernston, 32 Irving pl, Corona; architect, R. W. Johnson, 60 Hunt st Corona. Plan No. 114.

FLUSHING.—22d st, e s, 100 s Franconia av, three 1-sty frame stores and dwellings, 16x60, shingle roof, 1 family, steam heat; cost, \$3,000; owner, H. C. Truelson, 18th st, Flushing; architect, W. G. Truelson, same address. Plan No. 116.

JAMAICA.—Unionhall st, e s, 42 n Atlantic st, 2-sty frame store and dwelling, 19x56, tin roof, 2 families; cost, \$4,000; owner and architect, John Fisher, Unionhall st, Jamaica. Plan No. 155.

STORES AND TENEMENTS.

L. I. CITY.—Jamaica, s w cor 9th av, 5-sty brick tenement, 50x90, slag roof, 23 families; cost, \$40,000; owner, Kaver Ditz, 574 9th av, L. I. City; architect, Frank Braun, 585 9th av, L. I. City. Plan No. 125.

L. I. CITY.—Jamaica av, n s, 50 w 9th av, 5-sty frame store and dwelling, 19x56, tin roof; cost, \$40,000; owner, Reliable Building Co., 1404 2d av, Manhattan; architect, Edw. Hahn, Bridge Plaza, L. I. City. Plan No. 160.

MISCELLANEOUS.

EDGEEMERE.—Frank av, n w cor L. I. R. R., 1-sty frame office, 24x14, tin roof; cost, \$200; owner, W. M. Mehrtens, on premises. Plan No. 133.

RICHMOND HILL.—Jamaica av, s s, 30 w Hamilton st, 1-sty frame shed, 14x12, paper roof; cost, \$120; owner, Bank of L. I., Jamaica. Plan No. 123.

ELMHURST.—Maurice av, s s, 200 e Toledo av, 1-sty frame shed, 12x9, paper roof; cost, \$130; owner, L. Nuch, on premises. Plan No. 142.

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Plans Filed Alterations (Continued).

FLUSHING.—Broadway, s s, 52 w 14th st, 1-sty frame shed, 12x14, paper roof; cost, \$64; owner, C. T. Segar, on premises. Plan No. 121.

JAMAICA.—Hillside av, s s, 388 w Kaplan av, 1-sty brick wagon room, 70x100; tar and gravel roof; cost, \$5,000; owner, Dick Koster, Huron st and Kaplan av, Jamaica; architect, Walter B. Will, 1181 Myrtle av, Brooklyn. Plan No. 117.

CORONA.—46th st, e s, 135 s Jackson av, brick foundation to dwelling; cost, \$100; owner, J. Neilson, premises. Plan No. 151.

FLUSHING.—23d st, s w cor Broadway, 1-sty frame oil storage, 9x9, tin roof; cost, \$400; owner, T. J. Dunn, 1038 Halsey st, Brooklyn. Plan No. 149.

JAMAICA.—Browne av, w s, 50 n Atlantic av, 1-sty frame shed, 30x18, gravel roof; cost, \$300; owner, F. Cretora, premises. Plan No. 148.

Richmond.
DWELLINGS.

PROSPECT ST, n s, 225 w Broadway, West New Brighton, 2-sty frame dwelling, 20x29; cost, \$2,600; owner, Mrs. G. Neuch, West New Brighton; architect, Wm. H. Curry, West New Brighton. Plan No. 29.

RICHMOND TERRACE, s s, 107 e Nicholas av, Port Richmond, 2-sty frame dwelling, 20x50; cost, \$3,000; owner, Vincent Cznerawski, 545 East 12th st, Manhattan; architect, Sam'l Levingson, 101 West 42d st, Manhattan. Plan No. 26.

CHESTNUT AV, n e cor Richmond rd, New Dorp, 2-sty frame dwelling, 22x40; cost, \$3,000; owner, Benj. Hitchcock, 25 Ann st, Manhattan; architect, O. Schmidt, Bergenfield, N. J. Plan No. 28.

WYMAN AV, w s, 800 s Boul., Great Kills, 1½-sty frame dwelling, 18x28; cost, \$1,000; owner, T. Appel, 721 11th st, Manhattan; architect and builder, Wm. Peters, Great Kills. Plan No. 27.

STABLES AND GARAGES.

RICHMOND RD, n s, 575 e Union pl, New Dorp, 2-sty brick garage, 45x84; cost, \$4,500; owner, Pasquale Vendetto, New Dorp; architects, Grunert & Pneuinan, New Dorp. Plan No. 25.

PLANS FILED FOR
ALTERATIONS.

Manhattan.

BAXTER ST, 92-94, remove brick wall, beams, new piers, granite block, concrete footings, steel plates to 5-sty brick stores and tenements; cost, \$1,200; owners, Gaussa & Muzio, 145 Sherman av, Bronx; architect, Otto Reissmann, 147 4th av. Plan No. 138.

BOND ST, 42-44, gravity tank, pressure tank, steel supports, tank enclosure to 7-sty brick store and lofts; cost, \$2,050; owner, Seamen's Bank for Savings, Daniel Barnes, president, 76-78 Wall st; architect, Axel S. Hedman, 371 Fulton st, Brooklyn. Plan No. 146.

BROOME ST, 477-481, to convert 6-sty brick loft building into candy factory, stair enclosures (metal lath and mortar), bulkhead (galvanized iron, mineral wood, metal lath and mortar), fireproofing, fireproof doors, installation of toilets, skylights, repair of sprinkler system, tank (steel supports), A. B. See elevator, elevator doors, c. i. steps, structural steel, relaying of floors, water-proofing; cost, \$23,000; owner, Pasquale Margarella, 69 Varick st; architect, Jean Jaune, 37 Sullivan st. Plan No. 143.

CANAL ST, 307-9-11, stair extension, bulkhead, skylight to 5-sty brick store and lofts; cost, \$250; owner, Hoffman Estate, Inc., 258 Broadway; architects, Jno. B. Snook Sons, 261 Broadway. Plan No. 118.

CHRISTOPHER ST, 53, steel beams to 2-sty brick bakery offices; cost, \$100; owner, Myra R. Harper, 131 East 21st st; architect, Maxwell A. Cantor, 373 Fulton st, Brooklyn. Plan No. 132.

DUANE ST, 165-169, gravity tank, pressure tank, steel supports to 10-sty brick factory; cost, \$3,130; owner, L. Schepp Co., Leopold Schepp, president, 165-69 Duane st; architect, Royal J. Mansfield, 135 William st. Plan No. 129.

LITTLE WEST 12TH ST, 51, wood partition, window, skylights, water closet compartment (metal frame) to 3-sty brick store and lofts; cost, \$350; owner, Wm. Ellis, 52 West Little 12th st; architect, W. H. Dusenberry, 31-33 East 27th st. Plan No. 123.

LAFAYETTE ST, 415, fire escapes, fireproof stairways, change of floor levels, 1-sty brick extension connecting two 3 and 5-sty brick store and loft buildings; cost, \$7,000; owner, Sarah R. Samuel, 601 West 113th st; architect, Robt. Dreyfuss, 5 West 31st st. Plan No. 115.

PELL ST, 16, mason work, balcony (wood and steel beams), metal-lined partitions to 4-sty brick store and club room; cost, \$375; owner, Ida W. Beiser, 8103 13th av, Brooklyn; architect, Henry C. Leveson, 5 Park pl, Brooklyn. Plan No. 116.

THOMPSON ST, 146-50, pressure tank, gravity tank, steel supports, tank enclosure to 5-sty brick factory; cost, \$2,300; owner, Amos F. Eno, 32 5th av; architects, Franklin Machine & Steam Boiler Works, 13-17 Franklin st, Brooklyn. Plan No. 128.

UNIVERSITY PL, 40-56, enclose stairway, horizontal exits, fire doors, sash, flooring pent house to 6-sty brick light mg. b.; cost, \$1,500; owner, Estate Henry Iden, Henry Armbeim, sole exec., 56 University pl; architect, Ludwig Lindemeyer, 37 East 28th st. Plan No. 136.

WASHINGTON ST, 76-82, partitions, creating additional stores, windows, store front to 8-sty brick store and lofts; cost, \$500; owners, B. Crystal & Sons, Inc., 47 West st; architects, George & Edward Blum, 505 5th av. Plan No. 110.

WATER ST, 335-37-39, to alter 3-sty brick stable for use as garage and stable, stairs, terra cotta block stair enclosure, plastering, terra cotta partition, lath and plaster partitions; cost, \$2,000; owner, Allen L. Story, 95 William st; architects, Snape & Breaury, inc., 220 West 42d st. Plan No. 133.

WILLIAM ST, 25-27-29, terra cotta block partitions, forming hallway, cast iron steps, doorway, removal of terra cotta block partitions to 15-sty brick office building; cost, \$2,000; owner, Lord's Court Bldg. Co., John N. Beach, Pres., 27 William st. Plan No. 149.

10TH ST, 207 East, cut down opening, lower grating, new stairs to 3-sty brick once and dwelling; cost, \$100; owner, Partola Mfg. Co., 201 East 10th st; architect, L. A. Sheinart, 194 Bowery. Plan No. 137.

14TH ST, 132-36 West, exterior staircase to 7-sty brick store and lofts; cost, \$1,000; owner, Lowentfeld Estate, Isaac Lowentfeld, exr, 149 Broadway; architect, Raphael Prager, 149 Broadway. Plan No. 131.

16TH ST, 416 West, beams, cut openings, framing to 6-sty brick bottling plant; cost, \$1,000; owner, Estate of Thos. McMullen, Geo. H. Corey, trustee, 59 Wall st; architects, Barclay, Parsons & Klapp, 60 Wall st. Plan No. 139.

20TH ST, 294 West, cut windows, construct new water closet, partitions, new plumbing to 3-sty brick tenement; cost, \$700; owner, John T. Stanley, 448 West 30th st; architect, J. H. Knubel, 305 West 43d st. Plan No. 134.

28TH ST, 115-117 East, removal of 1st sty and basement and fronts, extension of floors and side walls to building line, store fronts, structural steel stair and enclosure, flooring, pine posts and girders, double hung windows, toilet compartments, smoke flue, mason work to two 4-sty brick dwellings (to be used as stores and dwellings); cost, \$8,000; owner, Daley Estate, Samuel Marcus, trustee, 229 Broadway; architects, Jno. B. Snook Sons, 261 Broadway. Plan No. 130.

36TH ST, 46 West, to convert 4-sty brick private house into stores and dwellings, store fronts, front and rear extensions, removal of partitions; cost, \$5,000; owner, The Collingwood Realty Co., Seth H. Mosley, president, 45 West 35th st; architect, Adolph Mertin, 34 West 28th st. Plan No. 109.

40TH ST, 524 West, brick wall, repair pit, partitions, fireproof floor and ceiling to 2-sty brick stable (to be used as stable and garage); cost, \$200; owner, Milton White, 2 Rector st; architects, Gronenberg & Leuchtag, 303 5th av. Plan No. 112.

48TH ST, 202-208 West, iron stairs to 5-sty brick stores and offices; cost, \$100; owner, Silk Realty Co., 428 4th av; architect, Otto Gaertner, 331 Madison av. Plan No. 113.

48TH ST, 204-208 West, iron stair to 5-sty brick stores and offices; cost, \$100; owner, Silk Realty Co., 428 4th av; architect, Otto Gaertner, 331 Madison av. Plan No. 145.

49TH ST, 159 East, partitions to 4-sty brick tenement; cost, \$150; owner, Geo. E. Stuckey, 786 3d av; architect, Wm. S. Miller, 141 East 40th st. Plan No. 120.

50TH ST, 126 West, brick wall, partitions (metal covered), fireproof doors to 2-sty brick garage; cost, \$500; owner, Eugene Beugenet, 124 West 50th st; architect, Jacob M. Felson, 1133 Broadway. Plan No. 111.

52D ST, 443-49 East, fireproof vault to 5-sty brick factory and warehouse; cost, \$600; owner, Sigmund Mendelsohn, 43 Leonard st; architect, Alfred Freeman, 29 West 34th st. Plan No. 114.

64TH ST, 215 East, to widen 2-sty brick dyeing and cleaning factory, brick, steel, concrete floor, concrete arches, terra cotta partitions; cost, \$3,000; owner, Loretta N. Disken, 1140 55th, Brooklyn; architect, Jas. F. Disken, 1142 55th st, Brooklyn. Plan No. 127.

76TH ST, 260 West, stairs, partitions to 12-sty brick tenement; cost, \$425; owner, 76th St. Co., 260 West 76th st; architect, Adolf Rosenbaum, 540 West 58th st. Plan No. 148.

94TH ST, 211-17 West, iron stairs, iron flap doors, pipe railing, fireproof door, fireproof block ladder enclosure to 12-sty brick hotel; cost, \$200; owner, Harry Schiff, 355 West End av; architects, Schwartz & Gross, 347 5th av. Plan No. 122.

94TH ST, 101-103 West, erect 1-sty extension to 4-sty brick store and apartments; cost, \$1,000; owners, Pinkney & Pinkney, 233 Broadway; architect, Benj. Levitan, 110 West 40th st. Plan No. 141.

143D ST, 500 West, copper store front, structural steel, doorway, shoring to 7-sty brick store and apartments; cost, \$450; owner, The Wilham Co., 116 Hamilton pl; architect, Wm. H. Dusenberry, 31 East 27th st. Plan No. 125.

AMSTERDAM AV, 318-28 & 75th st, 201-205 West, partitions, store front, hallway, toilet compartments to 5-sty brick stores and lofts; cost, \$1,500; owner, Louis F. Walton, 853 8th av; architect, Eli Benedict, 1947 Broadway; general contractor, Isidor H. Simpson, 326-8 Amsterdam av. Plan No. 119.

BOWERY, 185, metal partition, covering, fireproofing, wood beams, skylight, metal-covered plaster board partitions to 4-sty brick store and lodging house; cost, \$650; owner, Babcock Estate, Francis V. Johnstone, exr., 22 West 25th st; architect, Chas. B. Meyers, 1 Union sq, W. Plan No. 142.

BROADWAY, 712, iron stairs, terra cotta, enclosure and bulkhead to 8-sty brick store and lofts; cost, \$500; owner, Scholle Estate, 5 Nassau st; architect, Charles Stegmayer, 168 East 91st st. Plan No. 121.

BROADWAY, 716, fireproof partitions, stairway, bulkhead (brick, wood studs, metal lath, plaster, tin-covered) to 6-sty brick store & lofts; cost, \$2,500; owner, Scholle Estate, Albert W. Scholle, trustee, 5 Nassau st; architect, Chas. Stegmayer, 168 East 91st st. Plan No. 124.

BROADWAY, 2612, altering rooms into stores to 9-sty brick fireproof store and tenement; cost, \$1,500; owner, Thomas Healy, 141 Columbus av; architect, Wm. H. Gompert, 171 Madison av. Plan No. 135.

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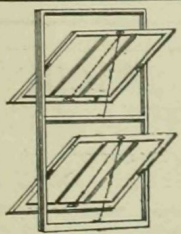
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LXNOX AV. 124-128, store front, mason work, steel trap doors, galvanized iron skylights to 2-sty brick moving picture theatre and offices; cost, \$850; owner, Sophie Rothschild, 911 Park av; architects, Gross & Kleinburger, Bible House. Plan No. 147.

PARK AV. 850, vent flue, toilet room, plumbing and fixtures, two duplex stairs, change of partitions to 12-sty brick tenement; cost, \$1,000; owner, 850 Park Av Corporation, Geo. F. Johnson, Jr., President, 212 5th av; architects, Rouse & Goldstone, 38 West 32d st. Plan No. 117.

3D AV. 1059-61, fire stair, fireproof stair enclosure, kalamein doors, skylight, bulkhead to 5-sty brick stores and factory; cost, \$3,500; owner, Beekman Estate, Chas. K. Beekman, exr., 52 William st; architect, Louis S. Weeks, 101 Park av. Plan No. 144.

5TH AV. 586, remove store front and reface with new metal, marble and glass front, erect marquise, new fireproof floor, reinforced concrete arches, terra cotta block walls, install new fire-escape balcony and stairs to 6-sty brick store and lofts; cost, \$3,500; owner, David Lowenbein, 586 5th av; architects, Geo. A. & Henry Boehm, 7 West 42d st. Plan No. 140.

11TH AV. 476-82, fire escape, alterations, cantilever stairs, metal frame covering, fireproof sash to 3-sty brick laundry; cost, \$500; owner, Morgan Steam Laundry Co., 476 11th av; architect, Christian H. Ziegler, 76 Montgomery st, Jersey City. Plan No. 126.

Bronx.

220TH ST. 853, 1-sty frame extension, 11.3x 22, to 1 1/2-sty frame dwelling; cost, \$300; owner, Samuel Martin, 730 East 227th st; architect, Geo. P. Crosier, 223d st and White Plains av. Plan No. 16.

ALBANY CRESCENT, e s, 122.7 s 233d st, raise to grade 3-sty frame store and dwelling; cost, \$300; owner, Jos. Guadagne, on premises; architects, Ahneman & Younkheere, 3320 Bailey av. Plan No. 18.

BROOK AV. 1374, new store fronts, new partitions to 4-sty brick stores and tenement; cost, \$500; owner, Jos. Flaucher, 367 East 169th st; architect, A. L. Kehoe, 1 Beekman st. Plan No. 22.

MATTHEWS AV. w s, 489 n Morris Park av, raise to grade and new foundation to 3-sty frame store and dwelling; cost, \$1,000; owners, John and Clothilda Woeter, on premises; architect, Henry Nordheim, 1087 Tremont av. Plan No. 21.

MORRIS PARK AV. s s, 50 e Wallace av, 3-sty brick and frame extension, 25x16, and move 2-sty frame store and dwelling; cost, \$4,000; owner, Hannah Kelly, 780 Morris Park av; architect, Frank L. Kelly, 780 Morris Park av. Plan No. 25.

PARK AV. 3275 and 3277, new partitions to two 2-sty frame dwellings; cost, \$400; owner, Siebrand H. Nieuwenhuis, 369 East 163d st; architect, Lambert Friederich, 939 Tiller av. Plan No. 17.

UNIVERSITY AV. new partitions to 5-sty brick tenement; cost, \$300; owners, Michel Real Estate Mortgage Co., 1492 University av; architect, Henry Klein, 505 East 15th st. Plan No. 23.

WILLIS AV. 368, new beams to 2-sty brick dwelling; cost, \$200; owners, Wm. & Fred Kroepke, 143d st and College av; architect, Geo. Hof. Jr., 371 East 158th st. Plan No. 19.

WILLIS AV. n e cor 136th st, new partition to 5-sty brick store and tenement; cost, \$500; owner, Louis Schmidt, Hunter av; architect, Alfred C. Wein, 188 West 101st st. Plan No. 24.

3D AV. w s, 62.9 1/4 s 152d st, new partitions, new show window to 5-sty brick store; cost, \$500; owner, J. Clarence Davies, 524 Willis av; architects, Buchman & Fox, 30 East 42d st. Plan No. 20.

Brooklyn.

BOERUM ST. 264, extension to 2-sty stable; cost, \$500; owner, Meyer Hirsh, 262 Boerum st; architect, Harry Dorf, 614 Kosciusko st. Plan No. 500.

CARROLL ST. 84, interior alterations to 3-sty tenement; cost, \$150; owner, Giovanni Laino, on premises; architect, E. H. Scalley, 527 Henry st. Plan No. 437.

COLUMBIA HEIGHTS, 75, plumbing to 3-sty dwelling; cost, \$300; owner, John Benedict, on premises; architect, John A. Keim, 15 Tillary st. Plan No. 513.

COLUMBIA ST. 211, interior alterations to 2-sty theatre and office; cost, \$500; owner, Jos. Auditore, 44 Sackett st; architect, Chas. Infanteer, 2634 Atlantic av. Plan No. 444.

DELMONICO PL. 31, interior alterations to 3-sty tenement; cost, \$550; owner, Wolf Burd, 51 Varot st; architects, Brook & Rosenberg, 350 Fulton st. Plan No. 423.

FULTON ST. 1495, interior alterations to 2-sty store; cost, \$250; owner, Wm. Berlinger, Kentworth pl and Germania pl; architect, Wm. H. Ludwig, 801 Eastern parkway. Plan No. 393.

FURMAN ST. 262, interior alterations to 3-sty office; cost, \$600; owner, N. Y. Dry Dock Co., 10 Bridge st, Manhattan; architect, John J. Griffin, 89 1/2 East 35th st, Manhattan. Plan No. 468.

GARFIELD PL. 249, plumbing to 3-sty dwelling; cost, \$140; owner, Mrs. John B. Coughlin, 307 1st st; architect, Walter S. Ferguson, Plan No. 479.

HALSEY ST. 952, extension to 1-sty hotel; cost, \$2,000; owner, Halsey Cafe Co., on premises; architects, Glucroft & Glucroft, 671 Broadway. Plan No. 464.

HANSON PL. 43, elevator to 12-sty Y. M. C. A.; cost, \$23,000; owner, Y. M. C. A., 11 Bond st; architect, Otis Elevator Co., 250 11th av. Plan No. 512.

HART ST. 41, interior alterations to 3-sty dwelling; cost, \$800; owner, Jacob Simirsky, 100 Floyd st; architects, Brook & Rosenberg, 350 Fulton st. Plan No. 399.

HERBERT ST. 12, extension to 2-sty storage; cost, \$300; owner, August Formati, on premises; architect, G. Harry Madigan, 243 Withers st. Plan No. 465.

HERKIMER ST. 1503, move 2-sty dwelling; cost, \$1,500; owner, Michael L. Tuga, 2273 Fulton st; architect, Michael La Tuga, 2272 Fulton st. Plan No. 482.

JACKSON ST. 149, extension to 2-sty dwelling; cost, \$200; owner, Anna Visconti, 147 Jackson st; architect, H. Wheeler, 86 Victoria st Jamaica, L. I. Plan No. 394.

MIDDLETON ST. 178, interior alterations to 3-sty tenement; cost, \$1,000; owner, Hulda Freidman, 154 Stanton st, Manhattan; architect, Jacob Fisher, 25 Av A, Manhattan. Plan No. 472.

MOORE ST. 34, interior alterations to 3-sty tenement; cost, \$200; owner, Abraham Levine, on premises; architects, Kallich & Lubroath, 186 Remsen st. Plan No. 525.

MOORE ST. 69, interior alterations to 4-sty tenement; cost, \$600; owner, Julius Stein, 227 Hart st; architect, Henry J. Nurick, 830 Putnam av. Plan No. 391.

PACIFIC ST. 118, plumbing to 3-sty tenement; cost, \$350; owner, Geo. E. Shauey, 90 Washington st, Manhattan; architect, H. K. Raiman, 90 Washington st, Manhattan. Plan No. 480.

OSBORN ST. 339, interior alterations to 3-sty store and tenement; cost, \$400; owner, Morris Levine, on premises; architect, E. M. Adelson, 1776 Pitkin av. Plan No. 537.

RODNEY ST. 49, interior alterations to 1-sty garage; cost, \$7,500; owner, Scranton & Lehigh Coal Co., 308 Livingston st; architect, F. W. Eisenla, 16 Court st. Plan No. 467.

TAFPE PL. 123, interior alterations to 3-sty store and dwelling; cost, \$150; owner, Concetto Esposito, on premises; architect, Pasquali Gagliardi, 239 Navy st. Plan No. 436.

TILLARY ST. 10, interior alterations to 4-sty lodging house; cost, \$400; owner, Fredk. Loeser Estate, 177 Montague st; architect, Keystone Fireproofing Co., 47 West 34th st, Manhattan. Plan No. 390.

WEST ST. 116, interior alterations to 5-sty store; cost, \$750; owner, Eberhard Faber Pencil Co., 39 Greenpoint av; architect, Jos. J. Markart, 53 Greenpoint av. Plan No. 462.

WEST 9TH ST. n s, 165 e Court st, extension to 6-sty foundry; cost, \$20,000; owner, Doehler Die Casting Co., 187 West 9th st; architect, O. H. Roberts, Main av and Broadway, Queens. Plan No. 409.

BENSON AV. 2339, raise 2-sty dwelling; cost, \$2,000; owner, R. Gargulio, 211 86th st; architect, F. W. Eisenla, 16 Court st. Plan No. 466.

BEVERLY RD. 3010, extension to 3-sty dwelling; cost, \$700; owner, Kraslow Const. Co., 188 Montague st; architect, Benj. Cohn, 361 Stone av. Plan No. 397.

BROADWAY. 519, interior alterations to 3-sty store and dwelling; cost, \$700; owner, Hy. J. Kempf, on premises; architect, Dominick Salvati, 525 Grand st. Plan No. 523.

BROADWAY. 790, interior alterations to 2-sty dance hall; cost, \$600; owner, Morris Krim, 138 East 14th st, Manhattan; architect, Morris Schwartz, 194 Bowery, Manhattan. Plan No. 420.

BROADWAY. 671, interior alterations to 3-sty store; cost, \$150; owner, John Marsca, 671 Broadway; architects, Glucroft & Glucroft, 671 Broadway. Plan No. 471.

BROADWAY. 700, plumbing to 3-sty store and hotel; cost, \$150; owner, Marice Krim, 138 East 14th st; architect, Saml. Goldberg, 261 Ellery st. Plan No. 484.

BROADWAY. 717, exterior alterations to 1-sty store; cost, \$100; owner, John Marsca, 671 Broadway; architects, Glucroft & Glucroft, 671 Broadway. Plan No. 538.

CENTRAL AV. 39, interior alterations to 3-sty tenement; cost, \$5,000; owner, Vincenzo Guardino, on premises; architect, Chas. Gallo, 60 Graham av. Plan No. 404.

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Plans Filed Alterations (continued).

EMMONS AV, 2001, extension to 2-sty store and cafe; cost, \$4,500; owner, Nicholas Vanisher, 1757 Shore rd; architect, Geo. H. Suess, 2966 West 29th st. Plan No. 509.

EVERGREEN AV, 451, extension to 2-sty store and dwelling; cost, \$500; owner, Johanna Menger, Hicksville, L. I.; architect, Harry Dorf, 614 Kosciusko st. Plan No. 501.

GEORGIA AV, 396, interior alterations to 3-sty store and tenement; cost, \$1,000; owner, Fannie Rabinowitz, on premises; architect, M. Adelsohn, 1776 Pitkin av. Plan No. 429.

GRAHAM AV, 545, interior alterations to 3-sty tenement; cost, \$200; owner, Jos. Socha, on premises; architects, Brook & Rosenberg, 350 Fulton st. Plan No. 400.

GRAHAM AV, 234, exterior and interior alterations to 4-sty store and tenement; cost, \$600; owner, Saml Goldinger, 492 Greene av; architects, Brook & Rosenberg, 350 Fulton st. Plan No. 474.

53D ST, 469, extension to 3-sty dwelling; cost, \$300; owner, Anna Batwinick, on premises; architect, Thos. Bennett, 3d av and 52d st. Plan No. 502.

KENT AV, 272, elevator to 5-sty factory; cost, \$1,800; owner, Robert W. Reed, on premises; architect, Otis Elevator Co., 250 11th av. Plan No. 413.

KNICKERBOCKER AV, 364, interior alterations to 3-sty store and dwelling; cost, \$250; owner, Abr. Marcus, on premises; architects, Glucroft & Glucroft, 671 Broadway. Plan No. 440.

LAFAYETTE AV, s s, 110 e Tompkins av, interior alterations to 3-sty dwelling; cost, \$500; owner, Isidor Fader, 109 Cook st; architects, Glucroft & Glucroft, 671 Broadway. Plan No. 412.

LAURENCE AV, 195, move 2-sty dwelling; cost, \$1,000; owner, Michael Salit, 100 Pineapple st; architect, Walter T. Schneider, 120 West 88th st. Plan No. 490.

PITKIN AV, 2236, interior alterations to 2-sty store and dwelling; cost, \$150; owner, Carl Heidenreich, 2272 Fulton st; architect, Wm. C. Winters, 106 Van Siclen av. Plan No. 428.

3D AV, 592, interior alterations to 3-sty store and dwelling; cost, \$200; owner, James McBride, 593 3d av; architect, D. A. Lucas, 93 3d st. Plan No. 427.

3D AV, e s, 100 s 18th st, interior alterations to 3-sty dwelling; cost, \$350; owner, Michael Mogleki, 632 3d av; architect, Hy. M. Entlich, 29 Montrose av. Plan No. 426.

3D AV, n e cor 22d st, exterior alterations to 3-sty shop; cost, \$300; owner, Meyer Goldberg, on premises; architects, Glucroft & Glucroft, 671 Broadway. Plan No. 410.

4TH AV, 186, interior and exterior alterations to two 3-sty store and dwellings; cost, \$400; owner, John Delegio, 186 4th av; architect, Domenick Salvati, 525 Grand st. Plan No. 447.

Queens.

COLLEGE POINT.—17th st, e s, 87 s 3d av, 2-sty frame extension, 22x34, front and side shop, tin roof, interior alterations; cost, \$2,000; owner, P. Eisenacht, premises; architect, H. T. Morris, 321 13th st, College Point. Plan No. 128.

CORONA.—Jackson av, n s, 70 w National av, interior alterations to dwelling; cost, \$600; owner, P. Roth, on premises. Plan No. 134.

CORONA.—46th st, 191, plumbing in dwelling; cost, \$75; owner, Mrs. Hollingsworth, 193 46th st, Corona. Plan No. 154.

ELMHURST.—Queens boulevard, n s, 25 w Rieder pl, plumbing in dwelling; cost, \$200; owner, Chas. Simonson, premises. Plan No. 160.

FAR ROCKAWAY.—Central av, n s, 275 s Boulevard, interior alterations to office and store house; cost, \$1,900; owner, Queens Boro Gas Co., on premises. Plan No. 140.

FAR ROCKAWAY.—Rue De St. Felix, e s, 4 n Sea Girt av, 1-sty frame extension, 18x17, rear and side dwelling, interior alterations; cost, \$1,200; owner, Louis Gutman, 352 4th av, Manhattan; architects, Howard & Callmann, Far Rockaway. Plan No. 129.

FAR ROCKAWAY.—Rue De St. Felix, e s, 64 n Sea Girt av, 2 1/2-sty frame extension, 36x27, rear and side dwelling, tin roof, interior alterations; cost, \$3,000; owner, Louis Gutman, 352 4th av, Manhattan; architects, Howard & Callmann, Far Rockaway. Plan No. 130.

FAR ROCKAWAY.—Melbourne Boulevard, e s, 325 n Kensington Gardens, new piazza to dwelling; cost, \$700; owner, Edgar Lehman, 298 5th av, Manhattan. Plan No. 131.

FLUSHING.—Osgood pl, n s, 125 w White-stone av, 1-sty frame extension, 19x13, rear and side dwelling, interior alterations, tin roof; cost, \$1,500; owner, Miss Minnie Blackwell; architect, H. F. Smith, 158 State st, Flushing. Plan No. 125.

FLUSHING.—36th st, e s, 260 n State st, erect brick cesspool to dwelling; cost, \$55; owner, L. H. Allen, on premises. Plan No. 133.

FLUSHING.—Washington st, n s, 184 e Main st, plumbing to dwelling; cost, \$200; owner, Ralph Tortora, on premises. Plan No. 144.

GLENDALE.—Edson pl, w s, 160 s Myrtle av, plumbing in dwelling; cost, \$150; owner, H. Lambston, premises. Plan No. 132.

LAUREL HILLS.—Laurel Hill blvd, s s, 25 w 2d Calvary, erect new foundation to dwelling; cost, \$100; owner, Ignatius Crawford, on premises. Plan No. 151.

LONG ISLAND CITY.—Greenpoint av, 46, interior alterations to dwelling; cost, \$300; owner, Mrs. B. Scott, 80 New York av, Brooklyn; architect, J. C. Watson, 271 West 125th st, Manhattan. Plan No. 150.

L. I. CITY.—10th av, 370, 1-sty frame extension, 4x18, side store and dwelling, interior alterations; cost, \$2,200; owner, Annie Goldman, 386 10th av, L. I. City; architect, Seidel Realty Co., 487 Broadway, L. I. City. Plan No. 123.

L. I. CITY.—Hancock st, s e cor Bodine st, erect new water tank roof of factory; cost, \$900; owners, Horn & Hallman, premises. Plan No. 124.

L. I. CITY.—Boulevard, w s, 125 s Webster av, interior alterations to dwelling; cost, \$200; owner, George Ingram, on premises. Plan No. 135.

MASPETH.—Maspeth av, n s, 119 w Willow av, interior alterations to fire house to provide for club house; cost, \$600; owner, Atateka Building Association, 8 Maspeth av, Maspeth; architect, Jacob C. Kisting, 112 Perry av, Maspeth. Plan No. 138.

OZONE PARK.—Jerome av, n s, 40 e McCormack av, plumbing to two dwellings; cost, \$130; owner, M. Blumfield, on premises. Plan Nos. 147-48.

RICHMOND HILL.—Broadway s s, 50 e Church st, plumbing to dwelling; cost, \$75; owner, A. N. Ladd, on premises. Plan No. 136.

ROCKAWAY BEACH.—Bayview av, n e cor Boulevard, interior alterations store and dwelling; cost, \$200; owner, C. F. Lyon, 384 Boulevard, Rockaway Beach. Plan No. 126.

WHITESTONE.—18th st, s s, 100 e 11th av, 1-sty frame extension, 12x12, rear dwelling, tin roof; cost, \$200; owner, Moses Worms, on premises. Plan No. 145.

WOODSIDE.—4th st, w s, 275 s Jackson av, 2-sty frame extension, 21x20, rear dwelling, tin roof; cost, \$900; owner, Julia McGrath, 152 4th st, Woodside; architects, Ed. Rose & Son, Grand st, Elmhurst. Plan No. 146.

WOODHAVEN.—Jamaica av, 1178, electric sign on store; cost, \$60; owner, Bernhard Banning, premises. Plan No. 161.

NEW JERSEY NEWS.

Middlesex, Union, Hudson, Essex, Bergen and Passaic Counties.

The plans of Apartments, Flats and Tenements published herein have been approved by the Board of Tenement House Supervision of the main office, Newark, N. J., to be erected in these counties for the week ending Jan. 23. The location is given, but not the owner's address.

JERSEY CITY.—Alexander Kaplan, 238 Clinton av, 4-sty brick, \$12,000; Morris Robbins, 90 and 94 Summit av, two 4-sty brick, \$30,000.

PERTH AMBOY.—Philip Levy, 287 Washington st, 3-sty brick, alteration, \$2,000.

EAST ORANGE.—Harry Bernstein, s e c Whittier and Clifford sts, 3-sty frame, \$11,000; Harry Bernstein, 4 Whittier st, 3-sty frame, \$6,000; Harry Bernstein, s w c Whittier and Clifford sts, 3-sty frame \$11,000; Matteo Monica, 148 Bedford st, 3-sty brick, alteration, \$600.

NEWARK.—Gabriele Matenti, 107 7th av, 4-sty frame, alteration, \$1,000; Eliseo Iannaccone, 681 North 6th st, 2-sty brick, \$3,000; Morris Rachin, 193-195 Elm st, two 4-sty brick, \$20,000.

IRVINGTON.—John Mudron, 220 21st st, 3-sty frame, \$3,000.

ORANGE.—Gaetano Pace, 16 Matthews st, 3-sty brick, \$4,000.

KEARNY.—Rocco Finelli, 231 Kearny av, 3-sty brick, \$7,000.

PATERSON.—Giovanni Stuppiello, 123 Mill st, 3-sty frame, alteration, \$600.

WEST HOBOKEN.—Salvatore Laura, n s Demott st, 100 ft. w of Spring st, 3-sty brick, \$5,000.

TOWN OF UNION.—West New York Development Co. s e cor Boulevard and Morgan sts, three 4-sty brick, \$40,000.

APARTMENTS, FLATS AND TENEMENTS.

NEWARK, N. J.—R. Bottelli, 207 Market st, is preparing plans for a 5-sty tenement, 30x48 ft., at 23 Crane st, for Antonio Del Tufo, 74 Webster st. Cost, about \$12,000.

JERSEY CITY, N. J.—Maximilian Zipkes, 405 Lexington av, Manhattan, has been commissioned to prepare plans for a high-class elevator apartment house for the Zermann Realty & Construction Co., to be erected on the middle west side of Jersey City. Cost, about \$150,000.

WEST NEW YORK, N. J.—Gregory B. Webb, 104 West 42d st, Manhattan, is preparing plans for a brick and terra cotta parochial school at 22d st and Jackson av, for St. Mary's R. C. German Church, Rev. Father Lill, pastor, on premises. Cost, about \$50,000.

GARFIELD, N. J.—Frank Pirrone, Garfield, has nearly completed plans for a 3-sty tenement, 33x75 ft., at the corner of Grand st and Palisade av, for J. Gaydos, 92 Grand st. Cost, about \$12,000.

TOWN OF UNION, N. J.—Hyman Rosensohn, 800 Broad st, Newark, has completed plans for two 4-sty flats at the southeast corner of Boulevard and Morgan st for the West New York Developing Co., Spring st and Highpoint av, West Hoboken. Cost, about \$40,000.

JERSEY CITY, N. J.—Chris Ziegler, 76 Montgomery st, is preparing plans for a 3-sty frame tenement, 81x66 ft., on Clinton av, to cost about \$10,000.

JERSEY CITY, N. J.—Abraham Davis, 59 Newark av, has completed plans for a 4-sty brick double flat, 35x56 ft., at 238 Clinton av, for Alexander Kaplan, 372 Park av, Weehawken, N. J., owner and builder. Cost, about \$14,000.

NEWARK, N. J.—George E. Jones, Union Building, Newark, has completed plans for a 4-sty flat, 54x80 ft., at 103-105 Elm st, for Morris Rachin, Union Building, Newark, owner and builder. Cost, about \$30,000.

NEWARK, N. J.—Herman Metzger, architect, 240 Market st, Newark, has completed plans for a 3-sty brick and limestone tenement, 25x57, at 244 East Kinney st for Salvatore Sarzano, East Kinney st, Newark, to cost about \$7,000.

DWELLINGS.

CLIFFSIDE PARK, N. J.—Joseph Truck, 770 Bergenline av, West New York, N. J., is preparing plans for a 2-sty hollow tile and stucco residence for Dr. Otto Kothe, Grant av, Grantwood, N. J. Cost, about \$6,000.

PATERSON, N. J.—Jos. DeRose, 119 Ellison st, has completed plans for a 2 1/2-sty frame residence in Jasper st, for S. Greenblatt and Harry Zax, 256 Godwin st. Cost, about \$4,500.

MORRIS PLAINS, N. J.—Albert G. Oxley, this place, owner and builder, contemplates the erection of ten 2-sty frame residences here.

ROSELLE, N. J.—Jas. W. W. McClymont, architect, Woolworth Building, Manhattan, has completed plans and work has started on the 2-sty frame residence for Jennie J. Cole, of Elizabeth, at a cost of \$5,000. The Home Building Bureau, 401 East Jersey av, Elizabeth, is the general contractor.

SOUTH RIVER, N. J.—William H. Boylan, 390 Broad st, New Brunswick, has completed plans for a 1 1/2-sty frame bungalow, 34x48 ft., in Main st, for George L. Burton, 390 George st, New Brunswick. Cost, about \$5,000.

NEWARK, N. J.—Robert Sellick, 222 Market st, is preparing plans for a 2 1/2-sty frame residence, 24x40 ft., at the southwest corner of Elizabeth and Porter avs, for Harry W. Keller, 90 Elizabeth av. Cost, about \$6,000.

ELIZABETH, N. J.—Louis A. Quien, Jr., 229 Broad st, is preparing sketches for a 2-sty frame residence at 32 Spencer st, for Mrs. Caroline Hansen, 39 Spencer st. Cost, about \$4,000.

NEW BRUNSWICK, N. J.—Plans have been completed privately for a 2-sty frame residence, 23x52 ft., at the corner of Suydam st and Lee av, for William Morris, New Brunswick. Cost, about \$4,500.

HALLS AND CLUBS.

TENAFLY, N. J.—Aymar Embury, 2d, 132 Madison av, Manhattan, is preparing plans for a 2-sty frame golf club house to be erected for the Knickerbocker Club, care of the architect. The building will contain locker rooms, shower baths, ball room and billiard room. The architect will take bids on general contract about February 15. Estimated cost, \$35,000.

SCHOOLS AND COLLEGES.

WEST NEW YORK, N. J.—Cicarelli & Marangello, 2d National Bank Building, have completed plans for a 3-sty tenement, 25x66 ft., at 711 Hudson av, for Lewis DiBello, Park av, West New York. Cost, about \$9,000.

STABLES AND GARAGES.

NEWARK, N. J.—Moses J. Nadel, Union Building, has completed plans for a 2-sty brick stable, 27x50 ft., at 253-255 Broome st, for Mrs. Gussie Gelman, 251 Broome st. Cost, about \$4,000.

STORES, OFFICES AND LOFTS.

WEST NEW YORK, N. J.—William Mayer, Jr., 693 Bergenline av, has nearly completed plans for a 2-sty furniture store, 50x95 ft., at 638-640 Bergenline av, for L. V. Roth, 632 Bergenline av, owner, who will soon call for estimates on general and separate contracts.

MISCELLANEOUS.

NEWARK, N. J.—Henry Steers, 17 Battery pl, Manhattan, is preparing plans for a reinforced concrete quay and bulkhead at the Passaic River frontage for Wright & Cobb Lighterage Co., Commercial Wharf, Newark. Cost, about \$90,000.

Other Cities.

SCHOOLS AND COLLEGES.

BEACON, N. Y.—Rasmussen & Wayland, 1133 Broadway, Manhattan, have been selected architects for the new high school, 60x125 ft., containing about ten rooms and auditorium, to be erected on Fishkill av for the Board of Education, Union Free School District, Homer N. Stuart, president. The cost is placed at \$60,000.

PERSONAL AND TRADE NOTES.

W. J. KIERNAN, plumbing contractor, has moved from 161 Pearl st to 70 Wall st.

EUGENE H. KLABER, architect, has moved his offices to the Architects' Building, 101 Park av.

SAMUEL N. POLISHOOK has opened offices at 50 Church st, as a consulting civil and economy engineer.

WM. T. TOWNER, architect, secretary of the New York Society of Architects, has moved his offices from 320 5th av to 437 5th av.

TABER & BAXTER, architects, 415 Gurney Building, Syracuse, N. Y., have opened a branch office at 20 King Building, Seneca Falls, N. Y.

JOHN B. THOMAS, architect, will discontinue his office and practice at Lakewood, N. J., and move to Pittsburgh, Pa., where he will open offices.

LEE A. KELLY, New York representative for Thomas Maddock Sons Company, Trenton, N. J., has established offices in the Architects' Building, 101 Park av.

J. A. WIGMORE CONSTRUCTION CO., general contracting, has moved its offices from 516 5th av, Manhattan, to the Queens Plaza Court Building, Long Island City.

GEORGE M. LAWTON, architect, has discontinued his office at 30 East 42d st, Manhattan, and has moved to Schoharie, N. Y., where he will practice in future.

THE TRUSTEES OF CONSTANTINOPLE COLLEGE have decided to erect a tablet in the recently dedicated structure to the late Charles H. Rutan, architect of the building.

PHILIP A. DANELL, electrical contractor, has opened offices at 226 East 27th st, Manhattan, with main office at Bridge plaza, South, Long Island City. Telephone, 1887 Astoria.

P. J. CARLIN, Superintendent of Buildings, Borough of Brooklyn, is an advocate of the plan of dividing the city into distinctive building zones, a plan which has been successful in some cities.

R. H. F. HALSEY, architect, of Yonkers, N. Y., was injured in an accident at Grand Central Terminal, Wednesday morning, when a suburban train crashed into an empty one at the depot.

THE SCHOOL BOARD OF ESTIMATE of Paterson, N. J., are considering the problem of appointing a city architect, who will have supervision of the design and erection of all of the city's schools.

DOUGLAS MACKINTOSH, formerly associated with F. M. Andrews & Co., in Manhattan, and later with Jansen & Abbott, of Pittsburgh, has opened offices for the practice of architecture in the Keystone Building, Pittsburgh.

THE AMERICAN INSTITUTE OF ARCHITECTS, through its president, R. Clipston Sturges, of Boston, Mass., has offered to the Lincoln Highway Association its services in designing appropriate arches, bridges and tablets for use along the route.

LUCIUS CLARK MAIN, architect, formerly with Ernest Greene, 5 Beekman st., Manhattan, has opened offices for the practice of his profession at Maplewood, N. J., and desires samples and catalogues from manufacturers interested in the building trades.

CERESIT WATERPROOFING COMPANY of Chicago has established a New York office in the Architects' Building, 101 Park av. The New York manager of the company's business is R. E. Clark, Columbia 1906, a capable and experienced waterproofing engineer.

JOHNSON-SHERRANE CO. has recently opened offices at 38 Park Row for the purpose of conducting a general contracting business. Alex M. Johnson formerly with the Wills & Marvin Co., is president of the new company and Olaf Sherrane is secretary and treasurer.

J. MARTYN HAENKE, of Los Angeles, Cal., and Richard U. Sherman, of Utica, N. Y., have formed a partnership for the practice of architecture under the name of J. Martyn Haenke Company, Inc., and have opened offices in the Mills Building, 15 Broad st., Manhattan.

CHARLES N. WHINSTON, C. E. AND BENJAMIN H. WHINSTON announce that they are associated for the practice of architecture with offices in the Columbia Trust Co. Building at 148th st and 3d av., Bronx. They desire to receive manufacturers' catalogues and samples.

O. C. REINECKE, a pioneer salesman of the hollow metal door and window industry, has connected with the Watson Solar Window Company, of Chicago, Ill., manufacturers of hollow metal doors and windows, as New York representative, and has opened an office at 1182 Broadway.

GEORGE B. FORD, consulting architect to the City Plan Committee of the Board of Aldermen, has been appointed by the American Institute of Architects chairman of a new committee on city planning, which will spread the gospel of city planning throughout the country by organizing sub-committees in every city where there is a local chapter.

AN OFFICIAL of the American Radiator Co. says that, taking into consideration the war and the depression in the building trade throughout 1914, the company will make an excellent showing for the fiscal year ending January 31. While it is not expected that net earnings will come up to those of last year, when they amounted to 26.1 per cent. on the common stock, it is understood that a good margin over the regular 10 per cent. cash dividend will be shown.

WALTER F. STICKLES, a prominent architect of Mt. Vernon, N. Y., recently formed a partnership with Clarence J. J. Wolf, of New Rochelle. The new firm will practice under the name of Stickles & Wolf, and will open a branch office in New Rochelle. Mr. Wolf was formerly associated with Chester A. Patterson, of New Rochelle, now of the firm of Patterson & Dula, 15 East 40th st., Manhattan.

AMBROSE SWASEY, of Cleveland, one of the foremost builders of telescopes in the world, is the donor of the gift of \$200,000 to be used as a nucleus of the Engineering Foundation, for the advancement of research work in civil, mechanical, mining and electrical engineering. The gift was announced at a meeting held Wednesday evening, in the Engineering Societies Building.

HARDWARE MEN AT DINNER.—Over five hundred members and guests of the Allied Metropolitan Hardware Association attended the second annual banquet at the Hotel Astor Tuesday night. The dinner was presided over by T. G. Duncan of the Brooklyn Hardware Dealers Association, who introduced as principal speaker Judge W. H. Speer of New Jersey, who spoke on "What Concerted Action Can Do to Eliminate Business Evils."

PLATE GLASS MEN DINE.—After an all-day conference at the Hotel St. George the salesmen of the branch of the Pittsburgh Plate Glass Company concluded their day's business with a dinner given in their honor by the company's directors, Monday evening. The local manager, Rodger Underwood, acted as toastmaster at the banquet and gave a short introductory address, which was of a very humorous nature. Other speakers included R. T. Conley, J. Harry Cook, Joseph L. Meehan and Harry King.—Those entertaining were William Berger, Harry J. Green, James T. Sherwin and Edward D. Vankuren.

OBITUARY

JOSEPH W. BROWN, a retired general contractor, died of a complication of diseases, at his home, 112 South 8th st., Brooklyn, Tuesday, January 26. He was born in Montgomery, Ind., seventy-three years ago, and is survived by his widow, two sons and a daughter.

JOHN M. MACK, financier, municipal contractor and a prominent figure in the asphalt war several years ago, died at his home, in Philadelphia, after a brief illness, Wednesday, January 27. Death was due to an affection of the liver. He was sixty-two years old, and is survived by his widow and seven children. Mr.

Mack was president of the Mack Paving Company, organizer of the National Asphalt Company, the Philadelphia Rapid Transit Company and numerous other corporations dealing in public utilities.

JOHN S. SCHAEFFER, civil engineer, died after a brief illness, at his home in Newark, N. J., Monday, January 18. He was born in Stillwater, N. J., and was graduated with a degree of civil engineer from Rensselaer Polytechnic Institute, of Troy, N. Y., in 1866. He was twice elected city surveyor of Newark, and was chief engineer for the building of the high service reservoirs and present intercepting sewerage system. For several years he was construction engineer for the Delaware, Lackawanna and Western Railroad Company, also chief engineer of concrete bridge construction for the Pittsburgh, Shawmut and Western Railroad.

WILLIAM H. W. YOUNGS, a retired architect, formerly a member of the firm of Youngs & Cable, died at the home of his daughter, at Stamford, Conn., Saturday, January 23. Mr. Young was born in Aurelius, N. Y., seventy-three years ago, and practiced his profession in New York and vicinity for many years with signal success. He was the designer of a number of the city's first tall buildings, notable among which were Aldrich Court, 41-45 Broadway; the Columbia Building, at 29 Broadway; the Morris Building; and the Hartford Building, at Broadway and 17th st. He was the father of Frederick T. Youngs, of the firm of Jacob & Youngs, prominent builders of this city. He is survived by three sons and five daughters.

TRADE AND TECHNICAL SOCIETY EVENTS.

EIGHTH ANNUAL CONVENTION of the Chicago Cement Show will be held at the Coliseum February 10-17.

TECHNICAL LEAGUE OF AMERICA.—Regular meetings third Friday of each month. Walter L. Smyth, secretary, 74 Cortlandt st., N. Y. C.

INTERSTATE MANTLE & TILE DEALERS' ASSOCIATION will hold its twelfth annual convention in Baltimore, Md., February 9 to 11, inclusive.

NATIONAL BUILDERS' SUPPLY ASSOCIATION.—The annual convention will be held in Chicago, Ill., February 8-9, 1915. Headquarters at Hotel Sherman.

NATIONAL SCULPTURE SOCIETY OF THE UNITED STATES has addressed a petition to the European belligerents for the preservation of works of art.

THE MASTER BUILDERS' ASSOCIATION OF THE ROCKAWAYS was recently organized and a certificate of incorporation filed with the Secretary of State.

ASSOCIATION OF MASTER PLUMBERS OF NEW YORK, Manhattan branch, will hold a barn dance at the Lexington Assembly Rooms, Wednesday evening, February 3.

BRONX CHAMBER OF COMMERCE will hold its regular meetings in the Walworth Building, Bergen avenue and 149th street, on the fourth Saturday of each month.

"MADE IN THE U. S. A." INDUSTRIAL EXPOSITION will be held in Grand Central Palace March 6-13. President, H. A. Cochrane, Fifth Avenue Building, New York.

NEW YORK CHAPTER, AMERICAN SOCIETY OF HEATING AND VENTILATING ENGINEERS, regular meeting third Monday of each month, Engineering Societies' Building, 29 West 39th st.

AMERICAN INSTITUTE OF ELECTRICAL ENGINEERS will hold its midwinter convention in New York City, February 17-19 inclusive. Secretary, F. L. Hutchinson, 33 West 39th st.

The board of directors will be: C. F. Adams, Trenton; R. P. Ward, Dover; Charles R. Newman, Passaic; Benjamin F. Sprague, Long Branch, and H. C. Heiderick, Newark. Mr. Paehling, of Newark, was selected as the state director to the national association convention.

THE AMERICAN ROAD BUILDERS' ASSOCIATION will hold a joint meeting with the American Highway Association at some time during the Panama-Pacific Exposition. The meeting will be held either in San Francisco or Oakland. Committees have been formed and details are now under consideration.

INTERNATIONAL ASSOCIATION of Master House Painters and Decorators of the United States and Canada will meet in annual convention in Washington, D. C., Feb. 9 to 12, 1915. The headquarters will be at the Hotel Raleigh. A. H. McGhan, Corcoran Building, Washington, D. C., chairman of Convention Committee.

ELECTRICAL CONTRACTORS' ASSOCIATION OF NEW JERSEY at its annual meeting and convention recently held in Passaic, N. J., elected the following officers for 1915: Elmer P. Strang, Camden, president; Charles R. Newman, Passaic, vice-president; Paul H. Paehling, Newark, treasurer, and J. VanDyk, Asbury Park, treasurer.

CORNELL SOCIETY OF CIVIL ENGINEERS held its tenth annual dinner and reunion at the Hotel McAlbin Friday evening, January 22. Prof. Charles D. Marx of Leland Stanford University, recently elected president of the American Society of Civil Engineers, was the guest of honor. Other speakers were Dean Haskell of Cornell, Prof. George F. Swain of Harvard, and John F. Moakley, athletic trainer of Cornell.

NATIONAL LIME MANUFACTURERS' ASSOCIATION.—The annual meeting will be held in Washington, D. C. Feb. 3-4, at the New Willard Hotel. One of the objects it is desired to attain is to convert the Treasury Department to the use of lime in the concrete of public buildings. The Secretary is Frederick K. Irvine, Chicago, Ill.

LUMBER INTERESTS.—A conference of the lumber industries has been called for February 24 and 25 in Chicago, under the leadership of the National Lumber Manufacturers' Association. The object of the meeting is to establish a permanent advertising bureau to acquaint the public with the uses and advantages over other materials of all forest products.

NATIONAL BRICK MANUFACTURERS' ASSOCIATION will hold its annual convention at Detroit, February 14 to 20. William B. Wreford, of the Detroit Brick Manufacturers' Association, in co-operation with President Eben Rodgers, of Alton, Ill., and Theodore A. Randall of Indianapolis, constitute the committee of arrangements. The association will also bring to Detroit the National Paving Brick Manufacturers' Association, the National Clay Machinery Association, and the American Ceramic Society.

MID-WEST CEMENT SHOW.—The ninth annual Mid-West Cement Show will be held at Omaha, Neb., March 2 to 6 under the auspices of the Mid-West Cement Users' Association. The convention of cement users, for which a program of papers already has been arranged, is scheduled for March 3, 4 and 5. Further information regarding the convention and show may be had from Frank Whipperman, secretary and treasurer, 28th av and Sahler st., Omaha.

ARCHITECTURAL LEAGUE OF NEW YORK will hold its annual exhibition in the Fine Arts Building, 215 West 57th st., February 7 to 27. The annual dinner of the league will be held Friday evening, February 5. The exhibition this year will contain many things of interest to lovers of art as well as to those interested in the building trades. Among the prominent works will be designs for mural paintings for the Panama Pacific Exposition by Edward Simmons and Frank Vincent Drummond. Drawings for several new buildings will also be displayed, notably the Morgan bank, at Broad and Wall sts.; the Church of St. Vincent, at 65th st and Lexington av, and the Seaside Hospital, at New Dorp, Staten Island. Arnold W. Brunner will display his drawings for the proposed bridge for the New York Connecting Railroad, and Arthur Crisp his sketches for the decorations at the Belasco Theatre.

RECENT INCORPORATIONS.

GERMAIN HOUSE & HOME BUILDING CO. is a \$150,000 corporation chartered with offices in Manhattan to do a realty and construction business. The directors are Max Germansky, 9 Church st., Aaron A. Jaffe, 179 East Broadway, and Louis Schwartz, 347 Lorimer st., Brooklyn. The attorney is Isaac Josephson, 5 Beekman st.

THE MULLER ESTATES CO. has been incorporated with \$10,000 capital stock to do a realty and construction business with offices in Richmond. The directors are Nicholas Muller, Jr., Edward N. Muller, Flora C. Muller, all of 133 Henderson av., New Brighton, and one other. The attorney is Frank I. Smith, 26 Richmond av., Port Richmond.

SELMA REALTY CO., realty and construction, with offices in Manhattan, has been chartered to do business with a capitalization of \$25,000. The directors are Max Henry Salzer, 433 Bushwick av., Brooklyn; Isidor J. Greenberg, 22 East 11th st., Manhattan; and Amy Brody, 1532 Minford pl., Bronx. David Drechsler, 140 Nassau st., attorney.

VICO REALTY CO. has been chartered with offices in Manhattan to do a realty and construction business with \$16,000 capital stock. The directors are Pasquale Gargiulo, 399 3d st., Brooklyn; Jas. Trombetta, 423 East 118th st., and Max Plotkin, 54 East 122d st., Anthony J. Romagna, 277 Broadway, attorney.

PUBLIC REALTY & IMPROVEMENT CO. has been chartered with \$10,000 capital stock to do a realty, construction and brokerage business with offices in Manhattan. The directors are Chas. Walder, 712 East 176th st., Barnett Wolf, care of Chas. Walder, and Maurice Dain, 1287 Franklin av., Andrew J. Albert, 453 Tremont st., attorney.

ROLSOM REALTY CO. is a \$25,000 company chartered with offices in Manhattan to do a realty and construction business. Arthur S. Cox, Leon Stern and Jacob S. Rosenthal, all of 27 William st., directors. J. S. Rosenthal, Temple Court, attorney.

ELKON REALTY CORPORATION has filed papers with \$100,000 capital stock to do a realty and construction business with offices in Manhattan. The directors are Christopher A. Connell and Ellen Connell, both of 300 West 106th st., Jos. F. Connell, 368 Lakeview av., Rockville Centre, N. Y., and one other. The attorneys are Somerville & Somerville, 192 Montague st.

C. A. HOLDING CO. has been chartered with \$10,000 capital stock to do a realty and construction business with offices in Brooklyn. The directors are Harry Wynkoop, 1950 East 9th st., Morris Goetz, 241 East 23rd st., and Louis Stone, 298A Hart st., all of Brooklyn. The attorney is Morris Goetz, 241 East 26th st., Brooklyn.

HEMPSTEAD PARK CO. is a \$100,000 corporation chartered with office in Manhattan to do a general real estate business. The directors are William R. Jackson, Lester N. Selig, Margaret McKibbin, and two others, all of 391 Fulton st., Brooklyn. The attorneys are Hirsch, Newman & Reass, 391 Fulton st., Brooklyn.

INLAND ROAD REALTY CO. has been incorporated with \$10,000 capital stock to do a realty and construction business with offices in Brooklyn. Samuel Davidson, 1596 Pitkin av., Morris Feinstein, 1598 Pitkin av., and Leo Rudolph, 299 Suediker av., all of Brooklyn are the directors. Meyer C. Loskowitz, 1787 Pitkin av., Brooklyn, attorney.

OCEAN & BAY REALTY CORPORATION is the name of a \$10,000 company chartered with offices in Manhattan to do a realty and construction business. The directors are Louis Bache, 2504 7th av., Manhattan, Max Bache and Lillian Bache, both of 1019 East 16th st., Brooklyn. The attorneys are Kramer & Bourke, 229 Broadway, Manhattan.

BUILDING MATERIALS AND SUPPLIES

JANUARY DEVELOPS \$16,546,695 IN GROSS LIVE PROJECTS AS AGAINST \$9,426,792 IN 1914 AND \$8,158,395 IN 1913

Big Plan Filing Movement Makes Builders Optimistic—Market Strong

SURVEYS made of leading architects' offices in Manhattan, Bronx, Queens and East Jersey this week showed:

1. Money is easier.
2. Deferred plans are being figured.
3. Approximately \$16,500,000 in building projects are actually under way in New York alone.
4. About \$1,891,300 is current in new East Jersey plan figuring.
5. A definite disposition is developing among builders to take advantage of present prices before cold weather forces brick, stone, gravel and crushed stone upward.
6. There is an improving call for skilled union labor in the building trades.
7. Building material agents are deferring their usual midwinter vacations because of expected favorable changes in the local building material situation.
8. Manufacturers have worked off their reserve stocks, have completed inventories and are ready to base market prices on current manufacturing cost.

In the money market interest rates are unchanged, but more brokers have available funds for building investment, hence the premiums are not so high as they have been. The slump in steel stock has helped to strengthen the mortgage market.

There was on January 1 approximately \$50,000,000 represented in deferred building construction work in the district. The fact that \$5,391,300, or 10.7 per cent. has been released since the first of the year, in addition to the \$11,555,195 represented in plan filings for new operations since the first of the year including the \$2,500,000 industrial building in Pennsylvania station zone reported this week tells its own story.

Dodge reports reflect the same upward tendency practically everywhere east of the Mississippi. Commercial re-

port companies, like Bradstreets, also look for a marked improvement in building construction. January's national report will show at least a narrowing of the per cent. decrease from December's figures.

Salesmen for big material distributing concerns, like Sayre & Fisher and others, are cancelling their usual mid-winter vacation trips in anticipation of possible sudden changes in market requirements.

This is one of the most significant features of the market to-day. It concerns itself with the fact that reserve stocks in most mills have been worked to a low level. The advent of cold weather may immediately change the tenor of the brick, lime, plaster and quarrying markets, all of which are being carried in low stock here now with low stocks at manufacturing centers. This is particularly true of lumber. Producers are holding back to help distributors here get nearer to list quotations.

New building plan filings in January of last year totalled \$9,428,792. This January the total estimated value was \$11,555,395. The amount for January, 1913, was only \$7,662,173. Adding the \$5,391,300 in deferred building plans now actually under way to the actual plan filings for the month just closed we have a grand total of \$16,546,695 in live current building operations.

Plan filings for new buildings in the corresponding week in last year were 121 with an estimated value of \$1,792,337, a mark considerably below that for the current week just closed.

	Week ending	
	Jan. 22	Jan. 29
Manhattan...	3 \$ 830,000	21 \$6,460,100
Bronx.....	9 224,050	29 999,200
Brooklyn....	54 412,630	57 511,660
Queens.....	40 97,750	61 275,419
Richmond....	11 23,800	5 14,100
Totals.....	117 \$1,588,250	173 \$8,260,479

IRON AND STEEL.

Trade Giving a Better Account of Itself as Building Improves.

STRUCTURAL steel at Waverly is quoted at 1.85c. This is for plates and shapes. Structural bars are listed at 1.80c. These are the prices that specifying architects are being quoted now. The price is steady to firm with a tendency to move up as spring advances.

Pig iron is reported to be in better tone. There were no advances over the previous week. Neither were there any declines. Bars in Philadelphia and Chicago moved up, however, but they dropped in Pittsburgh.

NEW JERSEY EXHIBIT.

Participants in Newark Museum Display of Clay Products Announced.

JOHAN COTTON DANA, secretary and director of the Newark Museum Association, has announced the names of the following firms which will be exhibitors in the clay products exhibition to be held at the Newark Public Library, in February and March:

American Clay Products Company, South River, Middlesex County; American Enameled Brick and Tile Company, South River, Middlesex County; American Encaustic Tiling Company, 16 East 40th st, New York City, plant, Middlesex County; Atlantic Terra Cotta Company, Perth Amboy, plant, Middlesex County; Atlantic Terra Cotta Company, Rocky Hill, plant, Somerset County; Jonathan Bartley Crucible Company, plant, Trenton, Mercer County; C. W. Boynton, Inc., Sewaren, Middlesex County; Camden Pottery Company, Camden, Camden County; Cook Pottery Company, Trenton, Mercer County; Crescent Brick Company, Red Bank, Monmouth County; Didier March Company, Perth Amboy, Middlesex County; Ford's Porcelain Works, plant, 113 Gordon street, Perth Amboy; Fulper Potter Company, Flemington, Hunterdon County; J. E. Gautier & Company, Jersey City, Hudson County; German American Stoneware Works, Hudson Terminal Building, N. Y. C., Middlesex County.

Emil Grossman Manufacturing Company, Trenton, Mercer County, 651 Brunswick avenue; National Fire Proofing Company, Perth Amboy, Middlesex County, offices, Flatiron Building, N. Y. C.; National Fire Proofing Company, plant, Lorillard, Middlesex County, Fulton Building,

Pittsburgh, Pa.; National Fire Proofing Company, Keasby, Middlesex County, office, Fulton Building, Pittsburgh, Pa.; National Fire Proofing Company, Woodbridge, Middlesex County, Fulton Building, Pittsburgh, Pa.; National Fire Proofing Company, Port Murray, Warren County, Fulton Building, Pittsburgh, Pa.; National Fire Proofing Company, plant, Keyport, Monmouth County; New Jersey Company, plant Monmouth County, Room 2724 Whitehall Building, 17 Battery Place, N. Y. C.; New Jersey Terra Cotta Company, Perth Amboy, Middlesex County offices, 2 Catherine street; New York Clay Products Company, Warren County, 1 Madison avenue, N. Y. C.; Pardee Works, Perth Amboy, Middlesex County, Market street; C. L. & E. C. Poillon, Woodbridge, Middlesex County; Ritger's Excelsior Pottery, Newark, Essex County, 495 Fifth street.

Sayre & Fisher Company, Sayreville, Middlesex County; South Amboy Terra Cotta Company, South Amboy, Middlesex County, 150 Nassau street, N. Y. C.

Standard Sanitary Pottery Company, Elizabeth, Union County, 1122 Elizabeth avenue; Star Porcelain Company, Trenton, Mercer County, Mulrhead street; Strait & Richards, Inc., Fabvan place and Selvage street, Newark, N. J.; Trent Tile Company, Trenton, Mercer County, Klaseg avenue; The Trenton Potteries Company, Trenton, Mercer County, 309-11 North Clinton avenue; M. D. Valentine & Brothers Company, Woodbridge, Middlesex County; Walter K. Watson, Yorkstown, N. J.; Woodbridge Pottery Company, Poillon Pottery, Woodbridge, Middlesex County, Rahway avenue; Lenox, Inc., Trenton, Mercer County, Mead & Prince streets; John Maddock & Sons, Trenton, Mercer County, Mulrhead street; Matawan Tile Company, Matawan, Monmouth County; Mercer Pottery Company, Trenton, Mercer County, 39 Mulrhead street; Mueller Mosaic Company, Trenton, Mercer County, Cedar and William streets; Thomas Maddock Sons Company, Trenton, Mercer County, 106 Ewing street.

REMARKABLE BRICK HANDLING.

John P. Kane Co. Rides 3,500,000 Brick to Job Under Difficulty.

ONE of the most remarkable performances in the way of brick handling in winter weather was finished on December 15, when the John P. Kane Company finished riding approximately

3,500,000 Sayre & Fisher brick from the dock to the Brooklyn Hospital, at Dekalb ave and Raymond street. Considering the time of the year, this is a noteworthy record in efficiency in this particular line of endeavor. The riding was difficult, even under ordinary circumstances, but a hampering influence was the fact as at times the streets were icy and others the temperature extremely low, making it hard on horses as well as teamsters. The work was handled by J. H. Saunders, superintendent for the John P. Kane Company, from barges brought down the Raritan River and the Kill Von Kull across the Upper Bay to Brooklyn docks. The first cart was loaded on November 1 and the last of the 3,500,000 brick were delivered, at the job, on December 15.

LUMBER.

Outlook for the Year Fundamentally Sound.

SUPERFICIALLY, the outlook for 1915, in the lumber business, is not encouraging, but fundamentally the indications are that it is to be a year of greatest real development the lumber business has ever known," according to R. B. Goodman, widely known as a national authority on the lumber situation. He said: "Trade conditions during the last six months by their cumulative effect have at least brought the lumberman to a realizing sense of the problems that confront the lumber industry. It is forcing him to stop waste. This means less price cutting."

COMMON BRICK.

Cold Weather Keeps Market Stiff at New Levels.

COLD weather has put common brick at ease on the new price level. The unloading movement this week was hampered by rain, but sales were good at the wholesale docks. Builders were more inclined to take advantage of current prices, although stacking is not being done to any great extent. There is little prospect of much brick being sold below \$6 before long. It is not quite so easy to find brick at \$5.75. More of it is being sold at \$5.87½. The general run of the market, however, in both Hudsons and Raritans is closer to \$6 than to any other figure. Brick being sold at \$6.25 is of a special grade, representing isolated cargoes and are not by any means the market price. If the demand for basic material increases in the coming week as it developed this week buyers may expect to pay a shilling over the present base price if not more.

Fire brick interests are reporting a heavy call from cement plants, indicating that there is a widespread renovation movement. There is a big business developing in steel and iron foundries. A Brooklyn firm said its business in fire brick was heavier than it had been in two years. Most of it is for stack and kiln lining. There is some export business developing in fire brick and fire clay. The Krupp interests in Germany have been in New Jersey market.

Official transactions for Hudson River brick covering the week ending Thursday, Jan. 28, in the wholesale market, with comparison for the corresponding period last year and a comparative statement of Hudson brick unloaded from barges for consumption here, follows:

1915.		1914.	
Open barges, left over, Friday A. M.	Jan. 21. 2.	Arrived.	Sold. Covered.
Friday, Jan. 22.....	0	0	0
Saturday, Jan. 23.....	0	0	0
Monday, Jan. 25.....	4	1	0
Tuesday, Jan. 26.....	4	2	0
Wednesday, Jan. 27.....	0	0	0
Thursday, Jan. 28.....	0	1	0
Total	8	4	0

Reported en route, Friday, Jan. 29—
Conditions of market, weak. Prices: Hudsons, open cargoes, no quotations Covered, \$5.87½ and \$6. Raritans, — and \$6 (wholesale dock, N. Y.); (for dealers' prices add profit and cartage); Newark, \$6.75 to \$7.25 (yard). Nominal. Open cargoes left over Friday A. M., Jan. 29. 6. Covered, 38; covered sold, 6; total covered left over Jan. 28—44.

Unloading.		1914.	
Jan. 15...14	450,000	Jan. 22...12	307,500
Jan. 16...14	385,000	Jan. 23... 6	*4,500
Jan. 18... 7	30,000	Jan. 25... 6	*72,000
Jan. 19...16	480,500	Jan. 26...12	333,000
Jan. 20...12	395,500	Jan. 27... 8	243,000
Jan. 21...13	326,500	Jan. 28...11	351,000
Total...76	2,077,500	Total...55	1,311,000

*Rain.

1914.		1915.	
Left over, Friday A. M.	Jan. 23—120.	Arrived.	Sold. Covered.
Friday, Jan. 23.....	0	3	0
Saturday, Jan. 24.....	0	0	0
Monday, Jan. 26.....	0	3	0
Tuesday, Jan. 27.....	0	0	0
Wednesday, Jan. 28.....	0	0	0
Thursday, Jan. 29.....	0	0	0
Total	0	6	0

Condition of market, stiffening at top quotations. Price: Hudson, \$5.50 to \$6; Newark, yard, \$7.25 to \$7.50, stiff. Left over Friday a. m., Jan. 30—114.

OFFICIAL SUMMARY.

Left over Jan. 1, 1915.....	64
Total No. bargeloads arrived, including left over bargeloads, Jan. 1 to Jan. 28, 1915.....	87
Total No. bargeloads sold Jan. 1 to Jan. 28, 1915.....	43
Total No. bargeloads left over Jan. 29, 1915.....	44
Total No. bargeloads left over Jan. 1, 1914.....	117
Total No. bargeloads arrived, including left over, Jan. 1 to Jan. 29, 1914.....	145
Total No. bargeloads sold Jan. 1 to Jan. 29, 1914.....	31
Total No. bargeloads left over Jan. 30, 1914.....	114