NEW YORK, MARCH 11, 1916

STATE INTERFERENCE LOGICAL REMEDY FOR

Charter Changes Needed to Protect Government of City of New York from Local Appeals to Legislature

By Dr. FREDERICK A. CLEVELAND, Director, Bureau of Municipal Research

L ET us keep in mind this fact: that the laws which are denounced as violating the principle of home rule seldom result from appeals originating outside the city. Legislation imposing restrictions and mandatory requirements on municipal authorities in almost every instance springs from local intiative—is based on applications of citizens of the locality. These citizens are of two classes: (1) Those who distrust their officers, and (2) those who wish to take advantage of defects in organization which give rise to this distrust, and who seek thereby to further their own selfish ends. As set forth in the preceding article, this is the necessary result of charter defects. dom result from appeals originating out-

Appraisal of Present Charter.

Whether critical judgment or sugges-

Whether critical judgment or suggestion of remedy is called for, the only appraisal of the present charter worthy of consideration is one based on known and accepted standards for judgment. Otherwise, opinion can be little more than bald assertion.

Let it be first said then that the foundation upon which all our standards for judgment of defects, as well as proposed remedies, must be erected is democracy; the notion that the affairs of the city shall be managed in a manner to suit the wishes of a majority; and the city shall be managed in a manner to suit the wishes of a majority; and that the purpose of the charter is to provide the human machinery for doing the things the people of the locality want done. Reduced to definite formulae, this fundamental notion carries with it the following commonly accepted conclusions: clusions:

That all authority is derived from

the people.

That the government is an incor-

That the government is an incorporated trusteeship and exists only for the benefit of the people.

That the form or type of organization provided by charter should be such as is best adapted to the work to be done.

That the work of the government is to do well what the people want done—i. e., to be efficient in rendering such public services as the peoing such public services as the peo-ple desire the government to under-

take for them.

That since neither the people as such nor the corporation as trustee can do anything except through human agents, it is necessary to provide in the charter for an organization made up of two kinds of public servants—those who are made responsible as doers, and those who are made responsible as determiners of the wishes of the people.

That servants, whether public or private, can be made responsive and responsible in only one way, namely, by the master retaining and using the power to "hire and fire"—i. e., to elect those to whom they will entrust their affairs, and to promptly retire from their service those in whom they no longer have confidence. take for them.

All these are homely commonplaces—they are conclusions of common experience and common sense that have in more stately language been set up and generally accepted as principles of the



DR. FREDERICK A. CLEVELAND.

written and unwritten charters and constitutions of democracy. They apply to the most highly developed institutions which are premised on popular sovereignty. There are other conclusions of common experience and common sense that relate to that institutional method of exercising popular control known as the representative system or representative government.

Government by Popular Assembly.

Before stating the principles of representative government as distinguished from the more fundamental principles of sentative government as distinguished from the more fundamental principles of democracy, let us reflect for a moment on the essentials of an organization for doing what the people want done without representation—i. e., let us consider the meaning of what is known as pure democracy. Here all authority is in the people; here, even in its simplest form, as when the Pilgrims of the Mayflower organized themselves as a body politic, they organized a fictitious corporate body which was to perform the functions of trustee for the welfare of the whole community. Even in this simple type they found it needful to make certain persons responsible as doers, and certain other persons responsible as determiners of the will of the people. Here, however, in this small local community the people could come together in one assembly; but the people consented to certain persons acting for them as electors—to certain ones finding out and expressing for them what they wanted the government to do; and also to decide whom they would entrust with the dopressing for them what they wanted the government to do; and also to decide whom they would entrust with the doing—at the same time retiring those of their servants who were no longer trusted. For these purposes the people accepted or consented to certain persons—freemen—who would "vote" and thereby express the will of a maiority.

Under these very simple, primitive conditions the things to be provided for in their charter, other than the settlement of private controversies, were to set out clearly: (1) who should be constituted "electors" (persons charged with no responsibility for doing, but only with determining); and (2) who should be the "executive" and what should be their powers. But as a matter of enforcing responsibility it is significant that they thought it needful that the doers be required from time to time to come before quired from time to time to come before the assembled electors as determiners and give an account of themselves—at which time decision would also be made as to whether they were to be further entrusted with the people's business.

Essentials of a Representative System.

When the people come to be so numerous and widely scattered that they cannot meet at one place and conduct deous and widely scattered that they cannot meet at one place and conduct deliberations, a representative system is adopted. Then another problem of organization presents itself, viz., the selection and control of a personnel who will meet from time to time to act for the people in place of the "electorate." Under a representative system voters are not charged with the duty of meeting and passing upon what has been done and what is proposed by doers, and of deciding whether the people should continue to support their executives; this duty is put on a "representative body"—subject, however, to a right of appeal by either party to the "electorate." Such are the main essentials of a representative system, whether employed for purposes of public or private management.

As a result of many years of use of the representative system, certain additional conclusions are commonly accepted as

conclusions are commonly accepted as principles of popular control. Those which may be used for purposes of critical judgment as to whether a particular charter or constitution is well adapted to making the government an instrument for doing what the people want done may for doing what the people want done may be stated as follows:

The representative body must have complete independence—i. e., if it is to be effective is must be composed of persons who, like the electorate, have no responsibility for carrying out the acts and proposals which are to be made the subject of critical review and discussion.

Complete and accurate information about what has been done and what is proposed is an essential to a representative government quite as much as to a pure democracy without this the government will not be trusted, because the doers can-not be held to account and the determiners cannot express the will of

a majority.

Popular sovereignty can be made effective only when the people provide a means whereby they can, directly or indirectly, "hire and fire" both the chief doers and those who are elected as determiners—i. e., responsibility to the people can be encountied. sponsibility to the people can be enforced only when those who are carrying on the work of the people are trusted and require those who are not trusted to resign.

The only effective way to force executives to resign on a vote of lack of confidence is to give to represen-

tatives control over the purse.

It is the duty of the representa-

tive body to adopt a procedure which will not only develop complete and accurate information, but also carry all the facts and all decisions made

all the facts and all decisions made by them to the people.

The only effective way to bring facts of administration before the representative body is to require that the doers (executives) come before the representative body and explain what they have done and what is proposed—i. e., to require that execu-tives submit themselves periodically to being questioned by representa-tives of the people. In other words, the only way that has ever been found for inspiring confidence in a management under a representative system has been to require those who system has been to require those who are charged with the conduct of affairs to meet with representatives

so that they may openly answer in-quiries, complaints and criticisms.

The only effective way which has ever been found giving both to the officer and the people a square deal under a representative system has been to enable those executives who are not trusted by a majority of representatives to carry their cause to the people—i. e., to give to execu-tives a right to force the opposition to come out and be counted and then give the right of appeal from the de-cision of a majority of "represen-tatives" to the "electorate" as the tatives" to the "electorate" as the final determiners of the will of the

people.

"Fixed Term."

The only effective way which has ever been found for preventing collusion between a majority of representatives and executives to defeat the will of the people has been to provide in the charter for a "fixed term;" at the end of which both will automatically go before the electorate

That the most effective way to prevent disturbances due to distrust in case of failure of the regular controlling devices to work within a period of official commission or "fixed term" is to enable the people to refer men and measures directly to the electorate by processes known as popular initiative, referendum and recall.

That the only way a vote can be taken on men and measures, whether in council or by electors, is to have the alternative so stated that decision can be made by a mark or by some form of affirmation or negation like a vote "yes" or "no", "for" or "against."

We turn now from principles, from or

We turn now from principles, from our standard for judgment, to the charters under which our city governments have been organized. Let us apply this standard and record the result.

Defects in Old Form Charters.

Defects in Old Form Charters.

Some of our old form city charters set up a representative system. But they did not meet the requirements of organization for effective control. They provided for doing things; but they did not provide for making the doers responsible and responsive to the will of the people. They provided for two of the nine assumed essentials, viz: for independence of the representative body and for control over the purse; but they violated the other seven. They did not provide for complete and accurate information; they other seven. They did not provide for complete and accurate information; they did not prescribe the procedure for carrying facts and decisions home to the people; they did not require executives to submit themselves publicly to question by responsible representatives of the people; they did not give the executive opportunity publicly to face criticism and complaint; they did not require those charged with the conduct of public business to resign or go to the people in case charged with the conduct of public business to resign or go to the people in case of a vote of a lack of confidence by representatives or in case of refusal to vote further supplies; under these charters, the people employed their servants for "fixed terms" without power to discharge them when they no longer trusted them; no provision was made for having issues on men and measures clearly defined so as to make the electorate effective to ex-press public opinion. Under these condi-tions, public opinion could find expression only in an indirect and uncertain

way, and the organization for purposes of control was not well adapted to give the people confidence, either in their rep-resentatives or in the executive branch

resentatives or in the executive branch of the government.

The remedy for popular discontent with the single-headed appointed or elected executive was an appeal to the then highly rated republican principle of frequent elections for fixed terms. The slogan was "back to the people;" make all officers responsible direct to the people. Yielding to impulse and very had advice the people and their advisers bad advice, the people and their advisers both failed to see that the notion of the "fixed term" was only one of a number of principles essential to the building of or principles essential to the building of an effective machine for doing the work of popular government. The machine did not work as it was expected; it didn't do what the people wanted it to do. The new device only added "confusion of executive responsibility" to all the then existing defects. existing defects.

Aldermanic Committee Government.

The remedy for popular discontent with the multiple executive was again charter change. But note what was done. charter change. But note what was done. Instead of doing what careful reflection or past experience would have indicated—instead of doing what recent experience has made plain, the people accepted the theories of inexperienced reformers. Because they had come to distrust executives, they turned the initiative, both the planning and passing on plans over to the council, which in practice meant the aldermanic committees. This did not meet any of the requirements of good organization which had before been violated; it preserved all the defects of the existing ization which had before been violated; it preserved all the defects of the existing political machines and added still another; it broke down the independence of representatives of the people—those charged with review of acts and proposals of the executives. Again the people began to grasp at straws, to take hold of anything that was held out that steemed to promise hope. In this relation it is of interest to note, however. hold of anything that was held out that seemed to promise hope. In this relation it is of interest to note, however, that, according to the Bureau of Census report on cities for 1915, out of the 204 American cities of 30,000 or more people, 122 are still largely of this class. But among these are evidences of other struggles—of other graspings at straws. The principle of election of aldermen "at large" has been held out. Of the 122 cities above 30,000 which rely largely on aldermanic committees, 61 elect one or more at large—only one-half retaining the principle of election "by wards." But the important fact is that the election-atthe important fact is that the election-at-large principle fails to give the people confidence in their city government.

Defects in Commission Government.

The next step was to abandon the representative principle and return to commission government. Such advantages as had been obtained through the principle of election "at large" were retained; but all but one of the principles necessary to the making of an effective necessary to the making of an effective machinery for doing the work of repre-sentative government was violated. That sentative government was violated. That is to say, commission government charters do not provide for an independent representative body; they do not provide for complete and accurate information; they do not provide for carrying facts and decisions home to the people; they do not require executives to come periods. not require executives to come peri-ically before anyone to answer quesodically before anyone to answer questions; they do not provide for representatives of the people who have no responsibility for acts to be inquired into nor give opportunity to executives to answer criticism and complaint; they do not make it necessary for executives who odically not make it necessary for executives who no longer have the support of a majority of representatives to "resign" or "go to the people:" there is no independent control over the purse; there is no provision for getting propositions before the people in such a way that the public will may be expressed by ballot.

The only principle that still remains is that of automatic return of the commissioners to the people at the end of fixed terms—and this principle, it will be observed, is not devised as a means of exercising current control but only to prevent collusion between representatives

prevent collusion between representatives and executives in popular government. There is also usually found the principle of popular initiative, referendum and re-

call. But, again, this is only a safety valve against high pressure explosions, and not a regulated device. Under the commission plan, after men have been once placed in office, there is no remedy for the ordinary things that cause people to distrust officers except to wait until the end of a fixed term and then "turn the rascals out." Furthermore, in most of these plans they cannot turn out all of the "rascals" at the same time but they must wait and turn one out at a time.

The commission plan puts the people quite as much out of control as would a scheme of organization in private business in which the proprietor hired his heads of departments for a fixed term without power to discharge except for a saves that selders operates and then at a saves that selders operates and they are without power to discharge except for a cause that seldom operates, and then at a cost and upon information that would come to him in the form of neighborhood gossip. According to the United States government census, 81 cities of more than 30,000 population in 1915 were organized on this plan. It has proved superior to the old "aldermanic" plan because each person in power must ulticause each person in power must ulti-mately go before the whole electorate. It has done away largely with log rolling, but it has given to the cities neither debut it has given to the cities neither de-mocracy nor representative government. It has brought the benefit of "new-born enthusiasm." But it is in fact a limited autocracy with power to do things effec-tively. An essential defect is that it con-tains little provision for making the elec-torate effective in its action.

The "Commission-Manager Plan."

The "Commission-Manager Plan."

In 1915, according to the Bureau of Census, two cities in the United States of over 30,000 population were doing business under the commission-manager plan. This is a return to the representative principle. It recognizes all of the cardinal principles of organization laid down except one, viz: while it provides for the immediate retirement of the chief executive, "the city manager," who is distrusted by a majority of the "representatives" of the people, it does not enable the executive to take his cause to the people. Furthermore, there is no procedure prescribed for giving adequate publicity to facts and proposals, to bring what has been done and what is proposed to the attention of the people. The first defect can be cured only by charter posed to the attention of the people. The first defect can be cured only by charter amendment; the second may be cured by ordinance, but may not as the representative body is not made responsible and responsive to a degree to enable the people to impress this except in a manner that could as well secure a charter amendment amendment.

The defects in New York City's charter have already been adverted to. By way of constructive proposal this may be said. Charter changes should be made that would adapt the organization of the government to the ends and purposes of a democracy. This organization should provide for: (1) doing well, (2) what the people want done. This means that the executive branch should be so organized as to admit of handling efficiently the highly technical and complicated business of a city of 5.500 000 population, and which spends \$250.000.000 each year; it also means that the "representative body" should be so organized that it would be an effective instrument for public review and discussion of executive acts and proposals—for the development of complete and accurate information about the administration of the The defects in New York City's charter lic review and discussion of executive acts and proposals—for the development of complete and accurate information about the administration of the great public trust, for making this information available to the people, for defining and presenting issues, for the determination of whether men in office are to be trusted, for withholding funds from those in whom a majority of the representatives have lost confidence. In addition, the charter should provide a means whereby the executive who is not supported by a majority of the board could force the representatives of the people to go before the people for decision as to who and what measures in controversy will be supported by a majority of the electorate. This can be done either by the councilmanic mayoralty system, or under a commission-manager plan. Each presents advantages and disadvantages which cannot be here presented and discussed for lack of space.

DIGEST OF RECENT LEGISLATION

Status of Bills Affecting Real Estate and Realty Interests—Current News and Gossip at the State Capital

(Special to the Record and Guide.)

Albany, March 10.—Some well-known writer on American City Government—if my memory is not at fault, it was Prof. Charles A. Beard of Columbia—has stated that there can be no such thing as "municipal science." Now this property of the prope

has stated that there can be no such thing as "municipal science." Now this writer very likely was not familiar with the peculiarities of our legislators from rural districts. With an intense earnestness which will dispel all doubts, they have a traditional belief in their intellectual capacity to act so as to solve all problems of "municipal science."

The Legislature, on account of political needs, has decided to grant the citizens of New York a limited measure of Home Rule. Within a period of a few weeks—not months—bills are drafted which are supposed to cover the whole range of city government and to satisfy all wants. The interests both of the State as a whole and of the city are said to have been safeguarded in these bills, which were introduced some time ago. Nevertheless, the hostile feeling of the population in the Metropolis has not been appeased. Civic organizations and taxpayers' associations have joined in a non-partisan movement to arouse a strong resentment against the semblance of Home Rule legislation. joined in a non-partisan movement to arouse a strong resentment against the semblance of Home Rule legislation. The public refuses to accept "gold bricks" and plain language is spoken. Political leaders cannot fail to understand such speech. In order to placate the voters an additional Home Rule offer was made this week. Elon R. Brown, temporary President of the Senate and Majority Leader, by whom this new measure was introduced Monday evening, is of the opinion that "in framing this amendment, it is intended to give great latitude so that laws could be passed expressive of a local popular desire."

The Minority Leader, Senator Robert

The Minority Leader, Senator Robert F. Wagner, of course, holds a different view. He states: "The amendment contains no guarantee that Home Rule shall be given to the cities except when and to what extent the Legislature may deem avaidant!"

expedient!"

Now the object of Senator Brown's Home Rule amendments cannot be mistaken. The eyes of the public are opened; the anger is rising. And therefore apparent compliance with the wishes of the voters is simulated. Not the Home Rule provisions asked by the Mayor's Committee and the civic bodies of Greater New York are granted, but the measures appealing to the rural legislators who have mastered "municipal science."

In order to be fair to Senator Brown

In order to be fair to Senator Brown and to let the reader sit in judgment on In order to be tair to Senator Brown and to let the reader sit in judgment on the constitutional amendment, his explanation is given: "In its first report," states Senator Brown, "the joint committee of the Legislature, appointed to investigate the financial condition of the City of New York, recommended that large powers should be conferred on the Board of Estimate to abolish and consolidate departments. As these departments are all statutory, the constitution or abolition by the city authorities and the proposed amendment to the constitution is to overcome this obstacle. The effect of the amendment will be to extend to all cities and counties an equal measure of Home Rule and it will relieve the Legislature of the consideration of innumerable bills that are of purely local interest.

tion of innumerable bills that are of purely local interest.

"Under the amendment offered, the Legislature may delegate the right to the municipality to enact such local legislation as it sees fit, and so long as the local administration is in harmony with the public interest, it is sure to be undisturbed. The knowledge that the power may be withdrawn if anything is done contrary to state-wide interests will

act as a deterrent to the enactment of any local legislation in violation of the State's policy and duty to its citizens."

The Legislature intends to present to New York City a Home Rule measure with a string tied to it, is the general opinion of those who have studied Senator Brown's amendment. If the city officials, either the Board of Aldermen, the Board of Estimate or any other local authority empowered to legislate for the needs of the taxpayers, should enact any law not pleasing to the members of the Senate or Assembly, the Home Rule provisions will be taken away. "The power may be withdrawn if anything is done contrary to statewide interest," states Senator Brown, and the Legislature will be the sole arbiter as to the question if anything is done contrary to statewide interest.

Senator Wagner was quick enough to grasp this viewpoint and he introduced the following day an amendment which does "not merely delegate authority to the Legislature to confer Home Rule upon cities," according to his statement, "but which will actually vest in the city the greatest possible measure of Home Rule independent of legislative action."

He refers to Brown's amendment as a half remedy for our municipal needs.

Rule independent of legislative action."

He refers to Brown's amendment as a half remedy for our municipal needs. As a betting proposition the money should go on Brown's amendment. He controls the Legislature and will certainly not stand aside for the Minority Leader on such important legislation. The voters of New York City may not be able to observe the political merits of the measures. On the surface nothing appears but the safeguarding of the best interests of the city in accordance with "municipal science." As there is no such thing, "political science" should be substituted and we could see things as they are done in Albany in their true light.

Senator Elon R. Brown's measures for the relief of the city's finances were discussed Wednesday afternoon before the committees of the Senate and Assembly at a joint hearing by Mayor Mitchel, Comptroller Prendergast, several county officials and a small number of real sectate men

estate men.

officials and a small number of real estate men.

Laurence McGuire, president of the Real Estate Board of New York; Walter Stabler, comptroller of the Metropolitan Life Insurance Company; Leo L. Bing, of Bing & Bing; Edgar A. Levy; Frederick Hobbs, of Slawson & Hobbs, and Emil Hess, of Hess & Hess, were present to submit the views of the large body of taxpayers of the city on Senator Brown's measures, but the narration of political squabbles and quarrels existing among the Mayor and Comptroller on the one side and County Clerk Schneider of New York County, Register O'Loughlin of Kings County, and the District Attorneys of all counties on the other side, took up so much of the time of the committee that real estate men did not get a chance to make themselves heard until shortly before adjournment.

The bills under discussion were:

1. Changing time for collection of taxes from May and November to January and July.

2. Enacting the "pay-as-you-go policy" into law.

3. Giving control of all expenditures by the Water Supply Read County House Pagerd and

2. Enacting the "pay-as-you-go policy" into law.
3. Giving control of all expenditures by the Water Supply Board, Court House Board and First District Public Service Commission to the city government.
4. Charging the State with the regulative expenses of the Public Service Commission of the First District.
5. Giving the city government power to consolidate departments.
6. Placing county expenses, including salarles, subject to referendum, under control of the city.
7. Conferring on the city power, subject to referendum, to fix the salaries of teachers, policemen and all other officers and employees other than judicial officers.

Mayor Mitchel and Comptroller Prendergast favored all of these measures and the county officials opposed only the bill which has for its object to per-mit the Board of Estimate to fix salaries of employees in the departments headed

of employees in the departments headed by the District Attorneys, Registers, County Clerks, and Sheriffs of each county within New York City. Laurence McGuire, representing the Real Estate Board, objected to nearly all of the bills, but limited his state-ments to the measures providing for a "pay-as-you-go policy" and to the change in the dates of paying taxes. He argued that the tax rate in the Borough of Man-"pay-as-you-go policy" and to the change in the dates of paying taxes. He argued that the tax rate in the Borough of Manhattan is \$2.04 this year. "There must be an increase next year," he continued, "because of the rapidly increasing debt service charge and because provision must be made for uncollectible taxes.

"The same will be true of the next succeeding year. In addition, next year all the expense of the city for non-self-sustaining improvements must be placed in the budget because of the agreement forced upon the city by the bankers. This may bring the tax rate perilously near the constitutional limit.

"If, however, this policy is imposed upon the succeeding administration by law, unless the city stopped making necessary improvements, the limit would be reached and, in addition, real estate would cease in a majority of instances to be a profitable asset.

"In addition," said Mr. McGuire, "it is not fair to charge the present generation with part of all previous improvements made during the past fifty years and add to that the entire cost of improvements now necessary."

In regard to a change in the dates of paying taxes he presented the following argument:

"The city is in the strongest position

of paying taxes he presented the following argument:

"The city is in the strongest position to borrow money on the most reasonable terms that may exist at the time, while many taxpayers are unable to borrow money at all. During the next four years taxpayers would be required to pay twelve months' taxes out of eleven months' rent. Many would be unable to do this, for they find it very difficult to pay their taxes out of twelve months' rent. The change in the assessment day by which it would be eight months earlier than at present in every succeeding year by which it would be eight months earlier than at present in every succeeding year would reduce the total assessed valuation by the ordinary increment of eight months. The tax rate would thus be higher, and the tax burden heavier on all whose property was stationary or declining in value. A large proportion of the taxable parcels of real estate remain stationary or decline in value. It is only a comparatively small proportion of the parcels that rises in value.

"A great majority of cities and towns throughout the country finance their current expenses by temporary loans, while the taxes in the City of New York are now payable only four months after the beginning of the fiscal year. The Real Estate Board of New York cannot believe that any advantage in the possible reduction of interest payments on temporary loans, or in the rate of interest on permanent loans, can compensate the taxpayers in the city for the immentary to the country in the city for the immentary to the country in the city for the immentary to the country finance to the taxes of the city for the immentary to the city for the immentary to the country in the city for the immentary to the city for the immentary to the country in the city for the immentary to the city for the immenta

est on permanent loans, can compensate the taxpayers in the city for the immediate and inevitable hardship imposed upon them by the terms of this bill."

S. L. S.

Four Torrens Bills.

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(Special to the Record and Guide.)

Four bills for the purpose of permitting registration of titles to real property under the so-called Torrens System are before the Legislature, and, in order to determine the merits of the measures, a public hearing was held last Tuesday by the Judiciary Committee of the Senate. One of the bills, an amendment to the present Torrens Act, was introduced by Senator Boylan and Assemblyman Ellenbogen. This bill has the support of the Real Estate Board and the title insurance companies.

(Continued on page 399.)

(Continued on page 399.)

AFFECTING REAL ESTATE MEASURES

Bills Which Have Been Approved or Disapproved By Committee Appointed By Real Estate Board of New York

A T its weekly meeting the Real Estate Board's special committee on legislation took action on a number of bills. Among these was Senator Brown's bill

Among these was Senator Brown's bill to change the dates for paying taxes to January 1 and July 1 of each year. This measure was strongly opposed.

The reasons for the action taken by the committee on the individual bills follow in detail:

Senate, Int. 432, introduced by Mr. Boylan, (same as Assembly Bill, Int. 581, introduced by Mr. Donohue), an act amending the Tax Law, relative to the franchise tax on corporations, by substituting a new schedule of rates, and making certain other changes.

At a former meeting of the committee.

At a former meeting of the committee, this bill was approved. Upon further investigation, however, the committee disapproves the bill and desires to withinvestigation, however, the committee disapproves the bill and desires to withdraw its previous recommendation. A further study of the bill has shown that, while in its main elements it is unobjectionable, subdivision 4 of section 183, as amended, is objectionable, providing as follows: That if any corporations shall issue obligations for the payment of money payable one year or more from date, in excess of its par value of the capital stock, the amount of such obligations at par should be deemed capital and should be taxed the same as capital. This can be construed so as to cover the bonded obligation of a real estate corporation secured by mortgage on its property, and a tax on any such basis would be a grossly unfair burden.

Senate, Int. 599, introduced by Mr. Brown (same as Assembly Bill, Int. 783, introduced by Mr. Maier), an act amending certain sections of the Greater New York Charter, relative to the levying and collection of taxes and water rates and the dates on which various acts are to be performed in connection therewith.

This bill is strenuously opposed and a resolution to that effect has been

rates and the dates on which various acts are to be performed in connection therewith.

This bill is strenuously opposed and a resolution to that effect has been passed by the Board of Governors.

Senate, Int. 627, introduced by Mr. Boylan (same as Assembly Bill, Int. 776, introduced by Mr. Marsh), an act providing that the New York County register may issue guaranteed searches in lieu of simple certified copies of searches. An additional fee of \$2.00 or such fee as the Board of Aldermen may determine, shall be charged for guaranteed searches and the city is to be liable for damages for errors and mistakes therein.

This bill is disapproved. The register of New York should not be authorized to issue a guaranteed search which shall be considered as guaranteed by the County of New York. In addition, the assets of the already overtaxed taxpayer should not be further jeopardized.

Senate, Int. 628, introduced by Mr. Boylan (same as Assembly Bill, Int. 775, introduced by Mr. Marsh), an act providing that the New York County register shall not be liable on his bond for mistakes in copies of searches, but only for misconduct, default, neglect or omission of duty, and reducing the period within which he must make searches on written order or request.

This bill is disapproved, as the register should not be register shou

This bill is disapproved, as the register should not be relieved from liability on his bond for any mistakes made by himself or his subordinates, and for all damages and injuries resulting from errors and inaccuracies in his returns.

Senate. Int. 651, introduced by Mr. Simpson, an act giving the Court of Claims jurisdiction to determine the claims of newspapers for publication of session laws under erroneous designations.

This bill is disapproved on the ground that it is a measure legalizing the improper act of a public official.

proper act of a public official.

Senate, Int. 683, introduced by Mr. Cromwell, an act creating a commission of twelve members to be appointed by the Governor to propose to the next Legislature a plan for reducing the accumulation of law reports and for improving or superseding the existing system for reporting court opinions, and thereby expediting procedure, and appropriating \$5,000 for the expenses of the commission.

This is till is disconveyed for the reason

This bill is disapproved for the reason that it is an unnecessary expense and adds an additional commission to the already too large number of commissions.

Senate, Int. 690, introduced by Mr. Lawson, an act providing for the licensing and regulating of auctioneers by the commissioner of icenses.

This bill is badly drawn and in a number of instances the meaning is vague.

THE accompanying report on bills before the Legislature is furnished by the Real Estate Board's Committee on Legislation.

Board's Committee on Legislation. The members of the committee are:
Henry R. Chittick, assistant solicitor of the Lawyers Title & Trust Company.
David A. Clarkson, of Ogden & Clarkson, real estate brokers.
Robert E. Dowling, president City Investing Company.
William B. Ellison, ex-Corporation Counsel.
Samuel P. Goldman, of Goldman, Heide & Unger, attorneys.
Stanley M. Isaacs, of M. S. & I.
S. Isaacs, attorneys.
John P. Leo, architect.
Laurence McGuire, president Real Estate Board of New York.
B. E. Martin, president Building Managers' Association.
Carlisle Norwood, attorney.

The bill is disapproved in its present

Assembly, Int. 503, introduced by Mr. Parker (Senate Rec. No. 84), an act amending the Personal Property Law, by including creditors among those against whom contracts for the sale of goods and chattels on condition that the ownership is to remain in the conditional vender or other than the conditional vendee, or until the occurrence of future events or contingency, shall be void. occurrence of shall be void.

This bill is disapproved, as it is so drawn as to leave considerable room for doubt as to the meaning.

Assembly, Int. 837, introduced by Mr. Ahern, an act to amend the Lien Law, by providing that chattel mortgages shall be valid for three years without refiling, instead of only for one year as at present, and increasing from thirty to ninety days preceding expiration of each term the period for filing renewal.

This bill is disapproved. It is a good thing to refile chattel mortgages once a year, and there is no particular hardship in doing this.

year, and there is no particular hardship in doing this.

Senate, Int. 511, introduced by Mr. Spring (same as Assembly Bill, Int. 622, introduced by Mr. Talinage), an act amending subdivision I, section 79-f, Labor Law, relative to fireproof construction of factories, by providing that any window not within thirty feet of another building, nor opening on a court or space less than thirty feet wide, nor within fifty feet above the roof of a building which is within thirty feet, may be provided with plate glass not less than one-fourth of an inch in thickness, no light of which shall exceed 720 square inches in area.

At a former meeting of the committee the principle involved was approved, but the bill was disapproved on the ground that the language was confusing. It has since been learned that the wording in question was used in order to conform with the Fire Underwriters' requirements. Accordingly, the bill is approved.

Senate, Int. 583, introduced by Mr. Wagner, an act to amend chapter 746 of the Laws of 1911, in relation to the canal sinking funds.

Senate, Int. 584, introduced by Mr. Wagner, an act to amend chapter 291 of the Laws of 1909, in relation to the maintenance of the canal sinking fund.

Senate, Int. 585, introduced by Mr. Wagner, an act to amend chapter 147 of the Laws of 1903 as amended, in relation to the maintenance of the sinking funds therein provided, and Senate, Int. 586, introduced by Mr. Wagner, an act to amend chapter 139 of the Laws of 1910, in relation to the sinking fund therein provided.

These bills propose to amend the method of paying the interest and of

These bills propose to amend the method of paying the interest and of amortizing the principal of the bonds is sued to pay for canals, by providing that the Comptroller shall compute the annual amount required to be raised by taxation in the years when the tax is necessary, instead of providing annual fixed sums as at present. The bills are approved, as this method adapts itself more readily to the yearly requirements and tends to reduce annual taxation.

Senate, Int. 590, introduced by Mr. Brown (same as Assembly Bill, Int. 785, introduced by Mr. Maier), an act providing for a referendum to the voters in New York City on the question whether the salarles and expenses of county officers and employees within the city except judicial or elective officers shall be fixed by the city.

The bill is approved as a fair and proper measure

proper measure.

Senate, Int. 591, introduced by Mr. Brown (same as Assembly Bill, Int. 788, introduced by Mr. Maier), an act adding new section 15 to chapter 336, Laws of 1903, providing that the New York County Court House Board shall not incur any liability or expense whatever unless the Board of Estimate shall have first sanctioned the same and appropriated moneys to meet such expense.

This bill is approved. The Board of Estimate should have jurisdiction and control over the expenses of such boards and commissions. The Real Estate Board would go further, however, and calls attention to its recommendation that the Court House Board be abolished and its powers and duties transferred to the Board of Estimate.

Senate Int. 600 introduced by Mr. Brown

the Board of Estimate.

Senate, Int. 600, introduced by Mr. Brown (same as Assembly Bill, Int. 782, introduced by Mr. Maier), an act amending section 291, Highway Law, by providing that motor vehicle registration fees, fines and penalties shall go to the Secretary of State instead of to the State Treasurer in the first instance, and he is to pay half to the locality and half to the State Treasurer monthly. The portion paid to the locality must be used for maintenance and repair of county roads, except in New York City, where it is to go to the general fund.

This hill is approved as at present

This bill is approved, as at present none of these monies is of any benefit to the City of New York.

to the City of New York.

Senate, Int. 603, introduced by Mr. Brown (same as Assembly Bill, Int. 780, introduced by Mr. Maier), an act amending section 14, Public Service Commissions Law, by making the expenses of the first district commission a State charge, except salaries and expenses incurred in the exercise of jurisdiction conferred by subdivision 2 of section 5, and by section 123, which latter expenses are to be paid by the city.

This is approved for the exercise of the second content of the city.

This bill is approved for the reason that the State should pay these expenses and relieves New York City from a very unjust burden.

Assembly, Int. 754, introduced by Mr. Evans, an act amending sections 271 and 279, Tax Law, by providing that the stock transfer tax shall go to the locality instead of to the State.

This bill is approved, as such a change would greatly benefit the City of New

YOTK.

Assembly, Int. 845, introduced by Mr. Marsh, an act amending sections 779 and 780, Greater New York Charter, by substituting for the present provisions for a fire marshal for Manhattan, Bronx and Richmond and another for Brooklyn and Queens, a provision that the fire commissioner may appoint and remove two fire marshals and as many assistant fire marshals as necessary. It permits investigations of fires anywhere in the city to be made by the fire commissioner, fire marshals, assistant fire marshals or other employees designated by the commissioner.

This bill is approved. Although it adds an additional burden upon the taxpayer, the possible benefits to be derived from the prosecution of careless occupants would in the long run be a benefit to property owners.

BOARD OPPOSES CHANGE.

Will Place Additional Hardship on Tax-payers If Tax Dates Are Advanced.

The recommendation made by the Joint Legislative Committee to change the dates for paying taxes is opposed by the Real Estate Board of New York and the organization adopted the following recolution: ing resolution:

MHEREAS, the report of the Joint Legislative Committee for the investigation of the finances of the City of New York recommends a change in the dates for paying taxes, by advancing such dates one month each year for four years, and finally fixing the dates for payment on January 1st and July 1st of each year, and WHEREAS, a bill has been introduced by Senator Brown (Senate, Int. 599, Print 631) carrying the recommendations of the Committee into effect,

carrying the recommendations of the Committee into effect,
RESOLVED, that the Real Estate Board of New York disapproves Senate Bill, Int. 599, on the following grounds.
First, the reason given for such bill, that it would save interest to the city, will not compensate the taxpayers for making the advance payment. The city is able to borrow money on the most reasonable terms at all times, while many taxpayers are unable to borrow money at all. The saving to the city, therefore, by making taxes payable at the same time the budget is confirmed, namely on January 1, would not compensate the taxpayers who must ultimately pay all city charges for the additional cost to the taxpayer for interest (Continued on page 398.)

(Continued on page 398.)

ZONE PLAN FOR CENTRAL FIFTH AVENUE

Merchants Combine to Preserve Values and Maintain Section as a Retail Center

T WO projects, closely inter-related, are being agitated at the present time, one bearing on the districting and restricting of the city at large, and the other relating to that center of Manhattan Island bounded by Thirty-third street, Fitty-ninth street, Third and Seventh avenues, also Thirty-second and Inirty-third streets, between Sixth and

Seventh avenues.

The advent of large manufacturing concerns in the latter district during the past few years has been the cause of a discomfort to the betlarge amount of discomfort to the better class of retail snops along the avenue, and it is claimed that monetary loss

has resulted.

It is well known that oil and water will not mix, and the ultimate consumers, as a general rule, do not like to come in contact with those who manufacture

the goods.

George B. Ford, consultant to the Commission on Building Districts and Restrictions, in speaking to a representative of the Record and Guide, said yesterday:

"A most striking instifaction."

yesterday:

"A most striking justification of the urgency of the work which is being done by the Commission on Building Districts and Restrictions," said George B. Ford, "is to be found in the full-page advertisements which appeared in all the New York Sunday and Monday papers of March 5 and 6. For in this ultimatum the business houses for which Fifth avenue is so famous have joined forces in telling the manufacturers and jobbers that if they do not stop crowdforces in telling the manufacturers and jobbers that if they do not stop crowding in on them and congesting the fine business streets they will kill the goose that laid the golden egg. They go turther and say that if the supply people will not listen to reason and move farther away, that they will refuse to do business with them. And the interesting part of it is that the manufacturers and jobbers instead of getting mad are saying: 'If you had only let us know that this was going to harm you before we moved up close to you we would have been only too glad to have stayed where we were, but we thought that we would have to be handy to you in order to keep your trade.'

weep your trade.'

"If 'Height, Use and Area Districts' such as are now being planned had been in effect twenty or even ten years ago this tremendous campaign; a fight for very existence—would not be necessary today. Witness how property on Fifth avenue below 33rd street has depreciated many values being cut nearly in half. ed, many values being cut nearly in half, largely due to the overwhelming invasion of factories into a region where they

are an utterly inappropriate development of the property.
"The proposals of the Commission on Building Districts and Restrictions would prevent the recurrence of most of the existing evils of the Fifth avenue district in future buildings, but they will not affect existing buildings. It is on that side that the Fifth avenue merchants are making the great contribution. They are justifying making restrictions on the use of property retroactive, as they are, for example, now in Los Angeles. Not only has the California Supreme Court three

has the California Supreme Court three times sustained these restrictions as a proper use of the police power of the State, but on December 20, 1915, the United States Supreme Court has sustained the State court in this principle, as it did also the city of Little Rock on a similar case on April 5, 1915.

"We are rapidly coming to recognize in building our cities and towns that, despite our fetich of the inviolateness of private property rights, it is poor policy to let every man develop his property just as he pleases. For so very often it is done in a way that not only is poor business for the owner himself, but highly detrimental to all his neighbors. Or, again, an utterly selfish and grasp-

ing owner will go into a settled district and put up an entirely different sort of a building, that depends entirely for its light, air and attractiveness on what it steals from its surroundings. It is a parasite. Its value depends on the other parasite. Its value depends on the other buildings remaining as they are. The moment the surrounding properties are developed like his, his value is gone. Districting would keep the vamoire from sucking the life blood out of his neigh-

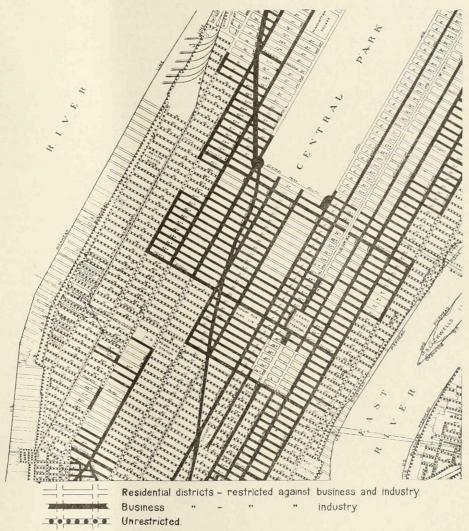
Richard M. Hurd, president of the Lawyers' Mortgage Company, is most emphatic in his support of the movement. He said this week: "The removal of the manufacturers of women's garments, etc., from that section of Fifth avenue, north of Thirty-third street, and the adjacent side streets, will be of great benefit to real estate in general, and in

I do not believe that there hotels. I do not believe that there should be any buildings on Fifth avenue higher than eight stories, and if this limit was adhered to tenants could be found who could afford to pay good rentals, and the properties would pay.

"Keeping the manufacturing concerns off Fifth avenue will strengthen values outside the Fifth avenue gone de well as

outside the Fifth avenue zone as well as inside it. The movement is a logical step in the proper development of the city and I am heartily in accord with those back of it."

Walter Stabler, Comptroller of the Metropolitan Life Insurance Company, has been prominently identified with the zoning and restricting movements during the last couple of years. He is a member of the committee appointed by the Board of Estimate in May, 1914, and also the chairman of the sub-committee also the chairman of the sub-committee



MAP OF FIFTH AVENUE DISTRICT.

that section in particular. It will have the effect of stabilizing values. I feel that it is the best thing that could happen to the city.

"There is no other section in the city

There is no other section in the city so well adapted for the high class retain center, as in Fifth avenue, between Thirty-third and Fifty-ninth streets, and there is no other district into which a move could be made, without serious

move could be made, without serious loss.

"On the other hand the wholesalers have many sections where they could move to, for example west of Seventh avenue, south of Thirty-third street, or in Sixth avenue, south of Twenty-third street. Rentals are reasonable in this section and there are plenty of vacancies in existing buildings, which could be in existing buildings, which could be readily tenanted.

"There are very few buildings more than twelve stories high, in the City of New York, that can be called financial successes. I am referring to office buildings and loft structures, and not the modern high class anathent house or modern high class apartment house or

which had Manhattan in charge. Mr. Stabler said this week: "I firmly believe that this zoning problem is the most important thing that has come up in this circumstant than the stable of the said of in this city for many years, and without exception the most important thing as affecting real estate. Should the tentative report be adopted, and we firmly believe that it will, there will be a beneficial result felt in real estate, which will far reaching.

"The importance and magnitude of the "The importance and magnitude of the undertaking cannot be underestimated, and realty interests throughout the city will be the gainers. We have been suffering from the lack of restrictions and districting, though many will contend that the opposite is true. I know that, had the city been zoned years ago, the falling off in values would not have occurred in 23rd street, lower Sixth avenue, or Broadway, below 14th street. When the move did come the new tenants altered the conditions to such an extent that it will take a long time before a proper adjustment will be reached. fore a proper adjustment will be reached.

"It is very easy to shift the blame upon others, but I want to go on rec-ord as saying that the Metropolitan Life Insurance Company, and some of the other large loaning companies must bear a share of the responsibility of the present conditions. Our company financed many important operations between 12th and 33rd streets, not realizing that realty values would be adversely affected. We have learned our lesson and are most careful where and how we place our money. The monies that will be loaned by this company in the future will be along logical lines and the individual will not only be considered. More than his responsibility will be questioned. The nature of the improvement will be considered first, and it in our opinion the improvement is unwarranted or undesirable, we will not be parties to the transand 33rd streets, not realizing that realty able, we will not be parties to the trans-

Proper restrictions have a tendency to enhance the value of real estate, and am convinced that the restrictions as laid down by the Board of Estimate Committee will work out to the advantage of the greatest number. Values will be stabilized and a market value created which is nearer a common sense basis than has existed for years. We have made a step, and a big one, in the right direction and realty as a whole will

the benefitor."
In an interview yesterday, Edward B.

In an interview yesterday, Edward B. Boynton, president of the American Real Estate Company, said:

"I am thoroughly in sympathy with the campaign being conducted by the leading merchants in the Fifth avenue district to prevent factory invasion of the shopping zone. There is no logical reason why factories should invade the retail district. They can just as well be a few blocks distant from the retail stores as to be just around the corner, as they are evidently desirous of being. as they are evidently desirous of being. Factories and high-class retail shops should not be located in the same area because it is a detriment to both. As a rule, the factory is compelled to pay a higher rental than is necessary for manufacturing purposes, and the invasion of the retail district by factories makes the district less desirable to the buyers.

'I believe we all owe it to our city to do everything in our power to prevent further factory invasion of the finest shopping district in the world and to as rapidly as possible eliminate the fac-tories already in the area north of Thirtytories already in the area north of Thirty-third street. As soon as leases expire, owners should decline to renew for manufacturing purposes and should seek other tenants for their space. In order to do this it needs the hearty co-opera-

to do this it needs the hearty co-opera-tion of not only the merchants, but the manufacturers, the property owners, the builders, and the large loaning institu-tions which finance these enterprises. "The loft space north of Thirty-third street will bring more per square foot after the factory buildings have been eliminated than it is bringing now, and space south of Thirty-third street will also yield a higher price if the factories are confined to that district. Therefore are confined to that district. Therefore real estate values will be benefited in both districts, as well as the preserva-

tion of the shopping district."

Last Wednesday afternoon there was meeting of bank officials and the dvisory Council of the Real Estate In-Advisory terests, at 120 Broadway. Edward M. Bassett, chairman of the Commission on Building Districts and Restrictions, and former Public Service Commissioner,

former Public Service commediate said in part:

"Although I do not look for immediate the question, I believe that action on the question, I believe that the zone plan will be settled within the

next six months. A few pessimists look for a delay of several years."

John J. Pulleyn, comptroller of the Emigrant Industrial Savings Bank, said: "Money lenders have indeed been in a chastened spirit since the demoralization of real estate. I speak for an instituchastened spirit since the demoralization of real estate. I speak for an institution that has something like \$65,000,000 invested in New York, and I can say we approve the zone plan. I am one of those men who believe absolutely in New York. There is no reason to doubt that the time will soon come when a mortgage loan will be as desirable as ever. By city planning we will correct

the evils that might interfere with future investments.

William K. Hammond, brick manufac-turer, former president of the Building Material Exchange, believes that the plan to re-establish the garment manufactur-ing trades below Thirty-fourth street will be the greatest boon to architectural New York that has occurred in many years:

'We building material manufacturers have been told for some time that New York is overbuilt, but the fact stands out that it is only overbuilt in spots. out that it is only overbuilt in spots. Below Fourteenth street, whence all these garment manufacturers came, is neglected, abandoned and tax-ridden. The owners, however, were tearful of the widespread influence of the northern migration of the silk trade. They did not dare to take a chance. No one en-couraged them to help keep manufacturing plants downtown, and so now the time has arrived when uptown retailers have lost or are in danger of losing the value of the tremendous outlay in building cost and design placed upon their structures to make permanent the new retail shopping district.

"If the plans now under way by the Commission on Buildings and Restrictions are approved, the great building material demand in the next few years will be south of Fourteenth street, where loft buildings and inexpensive dwellings and multi-tenanted homes will be erected in larger proportion than anything the Bronx, Queens or Brooklyn has ever

seen.

The following concerns and organizations have expressed themselves as being in accord with the movement:

Hughes & Rosenbaum, 612 Sixth avenue: "We heartily endorse your movement."

Town and Country," 8 West Fortieth

"Town and Country," 8 West Fortieth street: "We assure you of our best wishes for your complete success."

Burnstine & Geist, 35 Nassau street: "We heartily agree with this movement for the benefit of the City of New York."

Oscar D. & Herbert V. Dike, 220

West Forty-second street: "We wish

West Forty-second street: "We wish you every success in your endeavors."

"Dry-goods," 120 West 32nd street:
"The appeal, 'Shall we save New York,' will, we are sure, receive the endorsement of every citizen."

Frank L. Babbott, Jr., 149 Lincoln place, Brooklyn: "I heartily wish you success in preserving the unique character of Fifth avenue."

Zahner, Schiess & Co., 315-21 Fourth avenue: "We shall be very glad indeed if this movement is successful as it will be a benefit to the entire city."

Brokaw Brothers, 1457 Broadway: "We consider the movement a long step in the right direction towards overcom-

in the right direction towards overcoming the evil that is being done."

Bronx Board of Trade, Third avenue and 137th street: "The aims of the com-

mittee are extremely commendable, and the work planned can not but be of tre-

mendous benefit to the city."

Ford, Butler & Oliver, 101 Park avenue: "We heartily endorse the plan to protect Fifth avenue and the surrounding districts from factory encroachments."

The Marketing of the control of

The Municipal Art Society, 119 East 19th street: "The Municipal Art Society has taken up this matter actively, and is willing to co-operate with you in the work."

William Dewey Loucks, Loucks & Alexander, 120 Broadway: "Permit me to say that I sympathize, decidedly, with the movement to saye the city from in-

the movement to save the city from in-cursion of manufacturers in the retail and residential districts."

Lennon & Damm, 469 Fifth avenue:
"We endorse your plan to prevent further invasion of the shopping district by factories and will co-operate with you to the best of our ability."

Hardman, Peck & Co., 433 Fifth avenue: "We desire to express our approximate the property of the property

nue: "We desire to express our approv-al of the plan announced. Anything we

al of the plan announced. Anything we can do to further this admirable movement, we shall do with pleasure."

F. Walter Lawrence, Inc., 527 Fifth avenue: "I am glad of the privilege of endorsing the plan for the restriction of the location of factories, menacing the residential and shopping districts."

Thomas J. Stewart Co., 1554 Broaday: "This is a very vital question and way: "This is a very vital question and should enthuse every public spirited citizen of New York City, who takes pride in this city, to assist in the commend-

able work."

L. B. Livingston, Hotel Claridge: "In hearty commendation of the effort, 1 want to offer congratulations on the plan adopted to establish a protected zone, not only for New York retailers, but for

New York's visitors."

Retailers Commercial Agency, 30

West Thirty-sixth street: "We wish to endorse the steps taken to protect the shopping district and property owners from loss through invasion of manufacturing interests." facturing interests in that district."
Dr. George Lockwood, 18 East Fifty-

second street: "I am thoroughly in accord, heart and soul, with the plans to keep Fifth avenue, especially the shopping district and adjoining residential

strip, free from factory invasion."

G. Hepburn Wilson, Fifth avenue and
Forty-sixth street: "We wish to express Forty-sixth street: "We wish to express ourselves as being heartily in accord

with your plan. By a thorough analysis we cannot see but that the plan will be advantageous to all concerned."

M. & L. Hess, 907 Broadway: "We are certainly in accord with the general plan for restricting a specified section against manufacturing and we stand ready and willing to do anything in our power to assist in the establishment of such a restriction."

Eiseman, Levy, Corn & Lewine, 135 Broadway: "If a sufficient number of persons, owning property in the retail section, are interested in this movement, certain legal steps might be taken which would for all times prevent the section

from being overrun with sweatshops."
Walter M. Wechsler, 30 East Fortysecond street: "I take pleasure in assuring you that the plan meets with my hearty approval, and I do not doubt but that it will meet with the approbation of every citizen who has at heart the interests of the city as a whole."

John B. Pine, 63 Wall street: "As a

citizen and taxpayer, I desire to express my hearty approval of the efforts now being made to protect one portion of the city from the invasion of obnoxious

forms of manufacturing which have proved so disastrous to lower Fifth avanue and its vicinity."

M. L. Bush, 1 West 64th street: "I am greatly interested in the effort to preserve upper Fifth avenue from the interest of the preserve upper Fifth avenue from the provided of the provided by the provided inroads of manufacture, and would be glad to learn of any assistance that woman shoppers can give. Perhaps, a tag reading 'Made in the restricted district' would help shoppers'."

woman shoppers can give. Pernaps, a tag reading 'Made in the restricted district,' would help shoppers."

Alfred Benjamin-Washington Co., Lafayette street and Astor Place: "We assure you that we agree most thoroughly with the position taken by the committee and hope that your efforts will enable you to restrict the locality from invasion. We want to emphatically voice our sincere approval of your action."

our sincere approval of your action."

Alfred R. Conkling, 80 Maiden Lane:
"As to Fifth avenue, I suggest that you try to persuade life insurance companies and the large trust companies, not to lend money to those who wish to erect factories north of 20th street. think lower Fifth avenue would have been damaged if these companies had refused to place loans in that section.'

sed to place loans in that Charles Heineman, 28 West 27th reet: "I wish to convey my congratustreet: street: "I wish to convey my congratu-lations on the gigantic movement, 'Shall we save New York.' I, personally, feel optimistic of the success that you will ultimately achieve through the propa-ganda you are now spreading to the public, and especially do I feel that the cloak and suit industry will be satucloak and suit industry will be saturated with the recommendation to cooperate with the retail institutions."

National Cloak & Suit Company, Seventh avenue 24th and 25th sts.: "In re-

enth avenue, 24th and 25th sts.: "In response to the appeal, 'Shall we save New York,' we wish to say, that our company is entirely in sympathy with the efforts being made to prevent the ruin of the retail shopping district. We will lend our co-operation by giving preference in our purchases to manufacturers whose plants are located outside of the zone which has been designated."

TENTATIVE REPORT ON BUILDING DISTRICTS

Commission Submits, to the Board of Estimate, Its Findings Relative to Districting and Restricting the City

T HE work of the Heights of Buildings Commission, appointed February 27, 1913, by the Board of Estimate brought about the amendment to the City Charter (Sections 242a and 242b) adopted in 1914, conferring on the Board of Estimate and Apportionment power to district the city for the purpose of regulating the height of buildings, the area of courts and yards, the location of trades and industries and the location of buildings designed for specified uses. The Commission begs to submit the following tentative report:

In working out a districting plan the Commission is planning the future city. In city building, as in most things, even a poor plan is better than no plan at all. A city can, if necessary, accommodate itself to the crudities and imperfections of a physical plan just as it can adapt itself to the rivers, hills and valleys that form its physical environment; but haphazard city development without any plan or control is ruinous.

The bigger a city grows the more essential a plan becomes. Traffic problems, the congestion of population, the necessity for an intensive use of land, the magnitude of property values affected make the control of building development more and more essential to the health, comfort and welfare of the city and its inhabitants. New York City has certainly reached a point beyond which continued unplanned growth cannot take place without courting social and economic disaster. There is too much at stake to permit a mere habit of thought as to private property rights to stand in the way of a plan that is essential to the health, order and welfare of the entire city and to the conservation of property values.

Every city becomes divided into more or less clearly defined districts of different occupation, use and type of building construction. We have the central office and financial district, loft

or less clearly defined districts of different occupation, use and type of building construction. We have the central office and financial district, loft districts, waterfront and industrial districts, retail business districts, apartment house and hotel districts, tenement house districts, private dwelling districts. Generally speaking a building is appropriately located when it is in a section surrounded by buildings of similar type and use. In general the maximum land values and the maximum rentals are obtained where this segregation and uniformity are most complete.

and uniformity are most complete.

There are many kinds of light industry that are free from any segregating force and locate indiscriminately throughout the city. They are found scattered throughout the business and residential sections, especially the residential sections from which their labor supply is recruited. The factory is a blight on the residential section. The concentration of all the neighborhood business buildings on the business streets makes the transaction of business more convenient.

ress makes the transaction of business more convenient.

The safety of the residential sections should be guarded with special care. Stores, garages and industrial buildings scattered among the residences increase the danger from fire and explosion. This fact alone justifies the setting aside of strictly residential areas wherever feasible

The problem of congestion of population is closely related to the location of trades and industries. Employees working long hours at low wages can afford neither the time nor the money to live far from their work. It has been shown that a very large proportion of such employees will live within walking distance of their work even though this necessitates their living in the most congested and unwholesome quarters. While the proposed plan for residential and industrial districts will not cure existing conditions it will help to prevent

an extension of such conditions. This is insured by the providing of adequate housing areas adjacent to the factory areas and preventing for the future the encroachment, by the factories, on areas required for housing

required for housing.

The remaining portions of the city not included in the residential or business districts are left unrestricted as to use. These include large areas chiefly along the waterfront and railroads where an industrial use either exists or is anticipated and also certain large areas in the undeveloped sections where either a residential or industrial use may prove the more appropriate, depending largely on future port and terminal developments.

In residential neighborhoods the plan has been to preserve the side streets wherever possible for strictly residential use. The avenues along the ends of the block and main thoroughfares have usually been included in the business districts. The business use on the avenue is permitted to extend 100 feet back along the residential side streets. In the less developed sections it has often seemed feasible to indicate only every second or third avenue for business use and thus secure a larger and more attractive and self-contained residential area.

It is particularly important that the tentative designation of the business streets in the residential sections should receive the very careful study of local civic associations and property owners. Their intimate knowledge of local conditions and requirements is essential to the perfection of the plan. Thus far the principal criticism has been that too many business streets were provided. A careful study of the plan by the localities affected will probably lead to the elimination of certain of the proposed business streets with advantage to the future development of the residential sections affected.

A tentative draft resolution and accompanying tentative maps are submitted establishing height and area districts for the five boroughs.

Five classes of height districts are provided limiting the height of the building at the street line to a varying multiple of the street width. These multiples vary from two and one-half times the street width in the office and financial section of Manhattan to one time the street width in the more undeveloped sections of Brooklyn, the Bronx. Oueens and Richmond.

times the street width in the office and financial section of Manhattan to one time the street width in the more undeveloped sections of Brooklyn, the Bronx, Queens and Richmond.

Back of the street wall, the height of which is limited by a multiple of the street width, the building may go higher but not beyond the line formed by the extension of a line drawn from the center of the street to the limiting height of the street wall

ter of the street to the limiting height of the street wall.

This will permit the construction of mansards or of vertical walls provided they are set back in a prescribed ratio so as to keep within set back provisions. This will give a much greater freedom of building construction than a flat limitation of height. It will allow any height of building back of the street line that will not interfere with the prescribed angle of light. Towers covering not over 25 per cent. of the lot and unlimited as to height are also permitted provided they conform to certain regulations as to set-back from lot lines.

The only district in which a height of two and one-half times the street width is proposed is in the office and financial section in lower Manhattan. A height of two times the street width is allowed for the remaining portions of the more intensively developed commercial and industrial sections in a broad belt through the center of the Island from the lower office and financial section to 59th street. An exception is made for a portion of the Fifth avenue section

where limits of one and one-quarter and one and one-half times the street width are proposed. A height of two times the street width is allowed for a narrow belt along a large portion of the waterfront of Manhattan and along the East River waterfront of Brooklyn, Queens and the Bronx; also for a small area around the chief office and business center of Brooklyn. In the two-times districts on a 60-foot street the building can go up 120 feet or about 10 stories at the building line and above that height by setting back 12 feet can go four stories higher. On a 100-foot street the building can go up 200 feet or about 16 stories at the building line and above that height with a 12-foot set-back can go four stories higher.

go four stories higher.

Tenement and apartment houses throughout the city are now limited to a height of one and one-half times the street width. The proposed plan takes the one and one-half times rule of the Tenement House Law and applies it to substantially all the remaining portions of the city that are intensively built up at present or that will be brought within about thirty minutes by the new rapid transit system to the central office and commercial districts of Manhattan. One and one-half times the street width is also allowed for a narrow belt along the waterfront in many of the as yet undeveloped areas where a somewhat intensive future development of the waterfront is anticipated.

All the other portions of the city, including the more remote and less developed sections, and those which in general are more than thirty minutes from the Manhattan commercial centers by the new rapid transit system are placed in the one-times district. Here the height limit for buildings on the street line is one times the width of the street. This, however, will permit of a five-story building on a 60-foot street and an eight or nine-story building on a 100-foot street. By taking advantage of the set-back provision, one or more stories of additional height may be secured.

The Commission has been asked to recommend a restriction against apartment houses in various private dwelling districts that are threatened with an invasion of apartment houses. Such a restriction would in many cases undoubtedly conserve property values. In a good residential section the coming of the apartment house usually means a considerable loss to all owners of private houses. The slight increase in the value of the land is not sufficient to offset the distinct depreciation in the value of the building.

It is realized that comparatively few of the strictly private dwelling sections can be long maintained as such anywhere within say 25 minutes by rapid transit of the central office and commercial centers. The demand for housing space becomes so great that the apartment or flat is an economic necessity for all save a comparative few.

In imposing a restriction against apartment houses in any improved residential section great care must be taken to be sure that injustice is not done. It would seem desirable to consider separately each block or street frontage and only impose the restriction after all owners have had a chance to be heard. The Commission has found it impossible to make the intensive investigation that would justify it in recommending that a particular block frontage should be restricted against apartment houses. It recommends, however, that the Board of Estimate supplement the adoption of a general restricting plan by affording appropriate opportunity and procedure for the further restriction of any block or street frontage in any residential district for private dwellings.

UNIQUE OPERATION ON UPPER WEST SIDE

Construction Throughout, Except for Exterior Walls, of Reinforced Concrete, on Metal Lath Forms-Large Rooms Also a Feature

CTIVE building operations are well A advanced on the construction of an apartment house, on the Upper West side, which embodies some features both in planning and method of construction,

in planning and method of construction, of a distinctly novel character. This multi-family house is being erected by the Surety Land Company, Harry Mandel, president, 15 Columbus Circle, owner and builder, and will cost in the neighborhood of \$200,000.

This unique structure is located at 500 West 140th street at the southeast corner of Amsterdam avenue, and is an unusual building of its kind. The project has been planned for a height of seven stories, with basement, and occupies a plot approximately 100 x 125 feet. According to the plans this house will provide accommodations for fifty-two families in suites of three, four and five rooms, each with bathroom and entrance foyer. The rooms in all suites are of exceptional size and are generally well arranged. On the ground floor of the Amsterdam avenue side of the structure, provision has been made for eight stores, with storerooms in the basement. stores, with storerooms in the basement. These stores range in size from about

stores, with storerooms in the basement. These stores range in size from about 15 x 40 feet to 10.9 x 37 feet.

Long Span Construction.

George and Edward Blum, architects, 505 Fifth avenue, prepared the plans. Robert E. Moss, 126 Liberty street, is the structural engineer. The building loan to carry on this operation was made by O. W. Straus & Co., bankers, 1 Wall street. In the erection of this building the metal lumber system of long-span construction is being used which makes it possible to build a fireproof structure at less cost than has heretofore been possible, using the ordinary cinder conpossible, using the ordinary cinder con-crete arches.

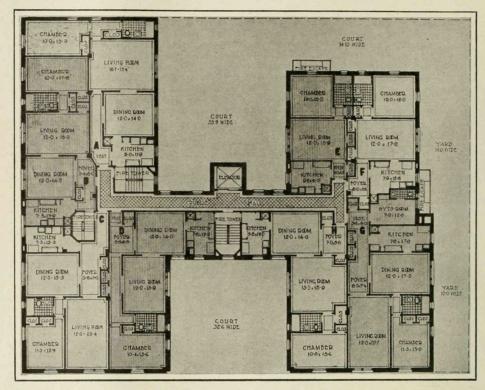
The entire construction of this build-ing is fireproof throughout, and, with the exception of the exterior walls, is of reinforced concrete, on metal lath forms. This reinforced concrete work has been designed and is being erected by the Trussed Concrete Steel Company, 110 cities, but has not very often been adopted to New York conditions, as its approval by the Building Department is comparatively a recent matter.

No general contract for construction

was awarded, the owner is superintend-

constructed of red face brick with trimmings of terra cotta, and a granite base. The ornamental cornice is also to be of terra cotta. In design, the facades have been treated in a dignified manner.

For the purpose of insuring an abund-



Geo. & Edw. Blum, Archt's.

PLAN OF UPPER FLOORS, 500 WEST 140TH STREET.

ing the erection of the building, and is awarding separate contracts for the various branches of the work as the operation proceeds. The following concerns have obtained contracts for the supply of labor or materials: Penney & Bunt, Willow avenue and 132d street, granite; A. B. See Electric Elevator Co.,

ance of light and air, and consequently good ventilation, large areas of this plot have been devoted to yards and courts. have been devoted to yards and courts. As a matter of fact the space consumed by these features is more than twice that called for by the Tenement House Law. The courts in this operation have a minimum dimension of thirty-two feet, thus providing ample light and air for all rooms, a condition which is sadly lacking in many apartment houses.

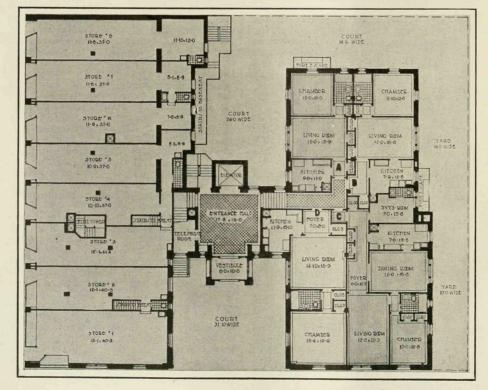
In finish and equipment the building will be complete in every particular. Closet room, which is so desirable in small apartments and so often lacking,

small apartments and so often lacking, has been provided in abundance. The kitchens and bath rooms will be furnished with all of the modern appliances and devices which make for the comfort and convenience of the tenants, and which help in keeping them satisfied, and returning a dividend to the owner.

Permanency Considered.

The owners have departed from the ordinary speculative point of view and in planning and construction have made a special point of considering permanency and good taste in the selection of all the materials which will enter into the erection and furnishing of this structure. This has been done with the idea of making it a permanent investment, which will require the minimum of expense for upkeep and which will be sufficiently ahead of the ordinary house to stand the competition of the best of its character to be built in the future. There has been a considerable demand for apartments and stores in this neighborhood and there are indications that The owners have departed from the

borhood and there are indications that this structure will be almost entirely this structure will be almost entirely rented by the time it is completed. According to the present schedule construction work will be finished and the building ready for occupancy by September 1, 1916. Some of the stores have already been leased and negotiations are pending for the others. Considering the size of the rooms and the number of conveniences offered in this building there is little likelihood that vacancies will become a vexing problem to the owner.



Geo. & Edw. Blum, Archt's.

PLAN OF FIRST FLOOR, 500 WEST 140TH STREET.

West 40th street, according to the Kahn system. The floor slabs are of sufficient size to span all rooms, thus avoiding unsightly beams on ceilings and at the same time making a hollow, sound-proof floor. This system has been largely used in some of the Western

220 Broadway, elevators; Lee Heating Co., 3536 Broadway, heating, and Thomas F. Fox, Inc., 1834 Broadway, plumbing installation. Other contracts for the completion of this structure will be awarded as the work progresses.

The facades of this building are being

Thawing Frozen Pipes. THE problem of thawing underground water pipes is generally a difficult

one to solve and usually accomplished only after digging down to the pipes at

considerable trouble and expense. A device for thawing frozen pipes has been patented, which does the work quickly and well. The machine needs no skilled labor in its operation, a fact which is worth considering.

The construction of the apparatus is simple and compact. While being made for hard usage it is light and convenient

to handle, the complete machine being about 28 inches long, 15 inches wide and weighs about 125 pounds when fitted with 125 feet of 3-16 inch, 2¼ ounce block tin coil.

NEW AND USEFUL APPLIANCES

Novelties and New Applications of Familiar Devices, of Aid to Architects, Builders and Building Managers

Described without regard to advertising consideration

Times-Study Watches.

T WO new types of time-study and motion study watches have recently been placed on the market, which give readings in operations per hour, eliminating the necessity of mental or pencil calculation, and which are well adapted for use in testing electrical apparatus where the time element is involved. Fig. 1 shows a time-study watch with its dial divided into tenths and hundredths

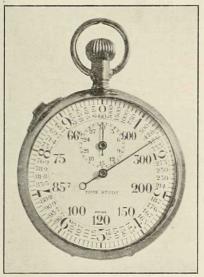


FIG. 1.

of minutes and with figures, spaced two one-hundredths of a minute apart, which indicate at any point of elapsed time what is the corresponding output per hour. This time-study watch has a distinct advantage over the usual stop watch. It is designed to facilitate the deduction of the time wasted and automatically reduces the net time to output per hour. Fig. 2 shows the master cronograph with its computed dial. The cronographic feature operates in seconds. cronographic feature operates in seconds,

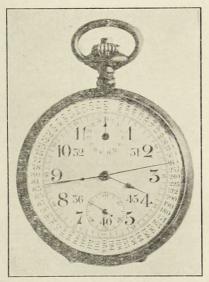
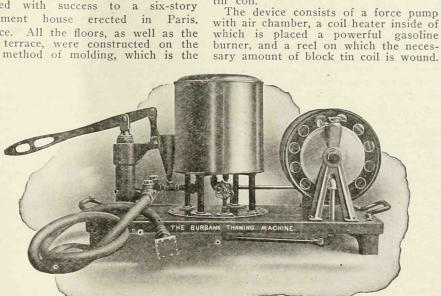


FIG. 2.

and fifths of seconds. The figures on the extreme outside of the dial are spaced one second apart and represent at any point of elapsed time exactly what the corresponding output or production per hour is, when the operation is of one minute duration or less. The figures on the extreme inside of the dial represent operations per hour, when any operation operations per hour, when any operation goes past one minute and into the second minute.

A New System of Concrete Flooring.

RECENTLY patented system for A reinforced concrete flooring was applied with success to a six-story apartment house erected in Paris, France. All the floors, as well as the roof terrace, were constructed on the new method of molding, which is the

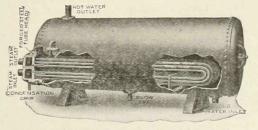


invention of a firm of French engineers. A series of reinforced concrete beams running across the building in the usual way serves as the basis for the flooring. A set of light planks is laid from beam to beam for scaffolding, and properly spaced at even distances. There are prepared hollow molds in plaster about eight feet long by five feet wide, and about the thickness of the flooring. Such molds have a somewhat elliptical curve at the top, with straight flat bottom and somewhat inwardly sloping sides. The plaster molds are laid upon the planking end to end, and there is a certain space between the sides of the molds, where they rest upon the planking end to end. Then reinforcing iron rods are properly laid down and concrete is molded on after the usual manner. The part of the concrete that lies between the plaster molds thus forms a series of vertical webs, limited at the bottom by the wood planks, and as the concrete is put on to several inches above the tops of the plaster molds, it has a flat surface all over the floor. The plaster molds remain in place and are part of the flooring, being buried in the concrete, except on the under surface, and aid in consolidating the floor, for such molds themselves are braced in their hollow cavity by two vertical webs in the middle, the walls and webs of such molds being a few inches thick. Combined with the concrete, this makes up a solid floor, and what is of great advantage is that invention of a firm of French engineers. a few inches thick. Combined with the concrete, this makes up a solid floor, and what is of great advantage is that there is now given an under surface (formed for the main part by the flat bottom of the plaster molds), which is ready to receive the ceiling plaster, without the use of lath or any other preparation. After the cement has set, the wood planking is withdrawn from underneath, for according to the reinforced concrete construction, the flooring is made to rest eventually on the main stringers of the house, the under boarding being only to uphold the work during the molding of the concrete. Because of the air space in the plaster forms, there is given an air cushion which makes such floors sound-proof, this being another good point, and it is also to be noticed that the hollow plaster part makes a series of natural conduits part makes a series of natural conduits for electric wires, piping, and the like.— Scientific American.

Inside of the reel is placed a tank for supplying fuel to the burner and holding enough to last about five hours, all being mounted on a suitable base. The force pump is supplied with a suction pipe of sufficient length to take water from any convenient source. The apparatus has a record of thawing 100 feet of 34 inch pipe in one hour when operated by two men, one operating the flexible pipe and the other pumping. The machine was designed for thawing hydrants, sewers and conduits.

Heating Water By Steam.

HERE is now on the market a combination hot water heater and storage tank which is practical for installations where there is a limited supply of steam for heating water and where the draw is not constant. This device is suitable for institutions, schools and clubhouses where hot water is used for shower baths, and may be used to advantage in dye houses and factories, where there are sudden demands for large quantities of hot water. In its construction the nozzle carrying tube-head, tubes and steam expansion chamber is riveted to



the lower part of the head of the tank. By this method all of the heating surface is thus located in the bottom of this

face is thus located in the bottom of this tank where the cold water enters, leaving the upper and greater part for the storage of hot water. The tube-head and tubes may be removed without disturbing the heater on its supports.

For access to the interior of these heaters, the shells are provided with standard man-holes, with yokes, covers and gaskets, and, when the water to be heated contains a large amount of scaleforming impurities, the tubes may be widely spaced for ease in cleaning.

RECORD AND GUIDES.

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Report on Building Districts.

The tentative report of the Commission on Building Districts and Restrictions deals with three subjects: (1) The districting of the city for the purpose of segregating buildings according to use, (2) regulating the height of buildings and (3) regulating the area of courts and yards. In the case of the last two subyards. In the case of the last two subjects the Commission recommends an important extension of principles of regulation already in force in the Tenement House Act. The proposal to segregate buildings into "use districts" has, of course, no background of experience in New York.

The temper in which the Commission has done its work is wholly commendable. It was not biased by unsound social or economic theories. The objects which it has sought to achieve and

jects which it has sought to achieve and the general principles by which it has been guided must be acceptable to all classes of the community.

However, these general principles are few and simple, while the conditions to which they have had to be applied are extremely complex. Sharp differences of opinion will no doubt arise over particular recommendations. But the spirit in which the Commission has done its work entitles it to expect co-operative and constructive, instead of destructive, criticism.

Unfortunately, the Commission has not in its report supplied the data necessary to facilitate such criticism. It does not as a rule give the practical consideraommendations. There is, for example, no information upon which we can base an opinion as to how the tax levy of the city will be affected by the restrictions imposed upon the height of buildings.

Nearly three-fourths of the total tax-Nearly three-fourths of the total taxable land value of the city is concentrated in Manhattan. Is the taxable land value in this borough likely to be greatly decreased? In other words, will a very large proportion of the land in Manhattan not only depreciate in capital value but also be required to pay a higher tax? Will the city's income be affected?

There are other questions of impor-nce raised by the Commission's rectance raised by the Commission's recommendations concerning which its report offers no answer; and as matters now stand such questions will have to be given long and careful study without the benefit of a full knowledge of the Commission's line of reasoning. The absence of such reasoning is a disappointing feature of the report.

Yet in taking up the study of the

pointing feature of the report.

Yet, in taking up the study of the Commission's recommendations, we propose to keep in mind this sentence, from its report: "A city can, if necessary, accommodate itself to the crudities and imperfections of a physical plan, just as it can adapt itself to the rivers, hills and valleys that form its physical environment." We have had enough of haphazard city development.

"A Square Deal Program."

As a tax rate of at least \$2,0204 for Manhattan and, proportionately a fraction higher for each of the other boroughs, had long been anticipated by taxpayers, the official announcement by the Board of Aldermen caused no public out-Board of Aldermen caused no public out-cry. A much higher rate was predicted when the direct State tax was levied. The members of the city budget com-mittee might, as political economists, have done more to keep down expenses, but as political agents of their respec-tive parties, and we are still governed by parties in local affairs, they perhaps accomplished as much as they could in that direction. Absorption of the finan-cial shock by the taxpaying public was that direction. Absorption of the financial shock by the taxpaying public was also aided by assurances from official quarters that real estate interests will never again be subjected to a blow so

The investigations of the Brown Legislative Committee plainly revealed to that body the injustice being done New York City under the screen of mandatory legislation, and legislative programs tory legislation, and legislative programs have been prepared by Senator Brown and Mayor Mitchel from which it is hoped legislation will be evolved that will bestow upon the city a large share of home rule, and more equitably divide between city and State the revenues raised in the city for State purposes. The Citizens' mass meeting at Carnegie Hall on Friday evening under the auspices of the Tax Reduction Committee discussed eight items constituting what was termed "The Square Deal Program," but embracing most of the principles contended for in the Mayor's principles contended for in the Mayor's program.

Three of the eight items relate to the heavy charges laid upon the city building and maintaining roads building and maintaining roads and bridges in almost every county of the State except the metropolitan counties, and the duty of the Legislature to give the city its share of the State highways. The program further provides that the State shall maintain the normal schools which for its own convenience it has established been and also see the extension of the state of the state of the second state which for its own convenience it has established here, and also pay the expenses of the Public Service Commission of the First District, the same as for the Commission in the Second District of the State. The revenues derived from the tax on shares of stock sold here and the tax on automobiles owned here, and a share of any additional excise tax that may be levied should also go to the city. The total annual saving represented by these measures is computed at over \$11,000,000. measures is computed at over \$11,000,000.

measures is computed at over \$11,000,000. By the creation of a city purchasing committee a great deal of extravagance could be stopped; by giving the city control over county expenditures at least \$2,000,000 more could be saved annually; and if no direct State tax at all is levied for 1917 there will be a saving for city taxpayers of \$13,975,000, which was the amount levied this year. Altogether a reduced tax levy of \$25,000,000 is possible and probable for the coming year through the adoption of the means specified above, and if the Legislature should now bestow a subthe means specified above, and if the Legislature should now bestow a substantial grant of home rule powers upon the city, including the power to make over its charter, so that a government on business principles, and not for party purposes, may be instituted, a further

great sum will be saved to taxpayers.
We can hope for a tax rate 30
points less, at least, next year, or
a reduction to \$1.72 upon every one
hundred dollars of assessed valuation.
The enactment of these relief measrues would be sufficient to transform a

discouraging into a very pleasant outlook for real estate owners, operators and building interests. It would be sufand building interests. It would be sufficient to completely restore the demand for realty. If in addition, through the reformation of the charter and the system of government, an administrative policy more conscious of the needs of the port and its commerce and manufacturing could be established, there would be a firm foundation for the most prosperous era in the history of the city, and of indefinite duration. It would be and of indefinite duration. It would have a form of government which would have an effective budget system, which would know no party distinctions, and no ward, horough boundaries. There county or borough boundaries. There would be an effective recall and the fullwould be an effective recall and the full-est publicity for official acts and pro-posals. There would be permanent zones for industries, zones for retail shopping and zones for residences and institutions; there would be a limita-tion upon the height of buildings, so as to ensure an equality of advantage from growth and an equality in the disas to ensure an equality of advantage from growth and an equality in the dis-tribution of light and air. It would be a "square deal" program realized to the

Leubuscher Aggrieved.

Editor of the RECORD AND GUIDE:

In the issue of the Record and Guide In the issue of the Record and Guide for March 4 appears a communication, signed "S. L. S." (Special to the Record and Guide), which should lead Senator Mills to explain.

The Senator is quoted as criticising me and my advocacy of the principles of Henry George. No consideration is given to the accuracy or inaccuracy of

of Henry George. No consideration is given to the accuracy or inaccuracy of the arguments, nor to their justice; but the following quotations indicate for what the Senator is supposed to stand.

what the Senator is supposed to stand. It is incumbent upon him to repudiate the aspersions against his honesty, and to make it clear that he represents the people of New York City, as Senator, and not the real estate interests alone.

"S. L. S." says of Senator Mills: "He belongs to the small coterie of legislators who decide the fate of all measures." "Any legislator expressing such views and in the position to pass or kill measures can safely be entrusted with the carrying out of the program of the Real Estate Board." "Senator Mills and his family are large owners of real estate."

"S. L. S." also states: "Senator Ogden L. Mills could be tempted to sit in the United States Senate in place of Mr. O'Gorman."

A very insidious appeal to Senator

Gorman.

A very insidious appeal to Senator Brown and Senator Mills to support the program of the Real Estate Board of New York City is found in the comment, "the political support, or rather the number of votes, which each could garner if home rule provisions are enacted might open the path for a better understanding."

FREDERIC C. LEUBUSCHER.

Traders' License System at Baltimore. Editor of the RECORD AND GUIDE:

In your issue of March 4 Emil Lehman, of the firm of Frederick Southack & Alwyn Ball, Jr., advocates the adoption in the City of New York of traders' licenses similar to those required in the City of Baltimore since the year

It may interest your readers to have of the sound readers to have some details of the receipts from these licenses in Baltimore, as reported by the Special Tax Commission of 1912.

It appears that in Baltimore City in 1912 there were issued 8,832 licenses to traders, and the research \$104,000.

of these licenses, 4,474 were \$104,000. Of these licenses, 4,474 were issued to "females with stock less than \$500" at a charge of \$6 each. That is to say, one-half of the licenses were issued to and one-quarter of the revenue came from women trying to eke out a livelihood from small candy stores and similar business enterprises.

Of the remaining licenses, 3,329 were

issued to persons with a stock less than \$1,000 at a fee of \$12. Thus it appears that ninety per cent, of the licenses and two-thirds of the small revenue derived trom this source came from the small storekeepers. There were only seventy-three persons who paid the maximum tee of \$150.

It is curious that so many real estate men are advocating these license schemes, which not only fall most heavily on the small business man, but are a nuisance and a hindrance to enterprise. In some of the Southern States licenses required for various kinds of articles sold, so that merchants may have to take out eight or ten separate licenses, and have always to consider when they contemplate adding a new line of goods whether or not another license will be

Enlightened opinion in the Southern States is seeking to do away with these hindrances to commercial enterprises that retard development and keep down real estate values far beyond any saving in taxes to real estate owners through license receipts.

license receipts.

As Baltimore was cited by Mr. Lehman, I quote a few paragraphs retirent before the company of the company o report of a committee on taxation of mercantile business submitted to the National Tax Conference in 1911, the chairman of that committee being Hon. Oscar Leser, at that time Judge of the Appeal Tax Court of Baltimore, and now a member of the State Tax Commission of Maryland mission of Maryland.

"The taxation of mercantile business is of direct import, not only to the merchants themselves, but to the consuming public. No other taxes upon industry are so quickly reflected in the added price of commodities. No other single industry comes so close to the public as mercantile business, both wholesale and retail. Every person is a consumer of merchandise. The merchant is the last link in the chain between the primary producer and the ultimate consumer. He fixes the last price for commodities. The "The taxation of mercantile business the last price for commodities. The taxes are either shifted to the consumer by a direct addition to the selling price, or by increasing general business costs and risks and hamper-

business costs and risks and hampering competition and enterprise, are reflected indirectly in the selling price. "Business licenses, in more or less arbitrary amounts, as ordinarily imposed (except such as may be necessary for police supervision), have no sound economic basis. They are levied in advance, and thus can bear no fair relation to the profit which will be made from the business. They are a charge upon capital rather than upon made from the business. They are a charge upon capital rather than upon earnings, and by that much reduce the capital which the merchant can use in his business. In this manner the tax becomes a serious handicap to the merchant just setting up in human the merchant interest and the m the merchant just setting up in busi-ness, and restricts the number who may desire to engage in this pursuit, thus preventing free competition.

In its conclusion the committee points out a fact that should always be kept in mind in these discussions, namely, "that merchants, as a class, use or own the most valuable land in cities or neighborhoods and thus contribute heavily to the public support through the medium of real estate taxation."

C. PLEYDELL.

The Pay-As-You-Go Policy Disastrous. Editor of the RECORD AND GUIDE:

The Brown Legislative Committee in The Brown Legislative Committee in its investigation of the city's financial condition, after having taken the testimony of officials and the banking element of the community, has recommended the enactment into law of the pay-as-you-go policy, which had been accepted by the Board of Estimate as a condition of the hundred-million-dollar loan. loan.

Such a measure would be the Such a measure would be the most drastic attempt ever made by the Legislature to dictate the city's future financial policy. It would be an infringement of the home rule principle and an extension of mandatory legislation which should be vigorously opposed. The Legislature has always discriminated against New York City and must not be permitted to interfere with its internal fiscal policies. Taxpayers should be fiscal policies. Taxpayers should be keenly alert to the danger of extending the pay-as-you-go policy beyond the present administration, until other additional sources of revenue have been found to meet the requirements of this

City officials have stated before legislative committees that under the pay-asyou-go policy many millions will be added to the budget each year, culminate ing in 1919, when the budget would be thirty-five millions more than in 1915, outside of a direct State tax. They have also stated that realty cannot bear such a burden, and it was therefore imperative that other additional sources of revenue be found. Notwithstanding favorable reports from the Mills Legislative Committee and the Mayor's Committee on Additional Sources of Revenue recommending a State income tax and other forms of taxation, it is definitely known that the Legislature will not act favorably upon any new taxes. From present prospects it may take years before any Legislature will pass a measure for new taxes. Under these conditions for any Legislature will pass a measure for new taxes. Under these conditions, the pay-as-you-go policy will be disas-trous to property values upon which the solvency and credit of the city depend, through a staggering budget and appalltax rate.

There is not a State in the Union where realty pays 70 per cent. of the costs of government. There is not a costs of government. There is not a city in any civilized part of the world where less than 150,000 realty owners pay 85 per cent. of the cost of government for nearly six million people, including the education of the children from the kindergarten through the university.

versity.

versity.

The city is committed to hundreds of millions of dollars for non-self-sustaining improvements, like courthouses, civic centres, bridges and the improvement of Riverside Drive. Besides, the imperative needs of a growing population for more schools, firehouses, policestations, hospitals, etc., will have to be met in the near future. If the cost of these improvements according to the these improvements according to the pay-as-you-go policy should be added to the budget, it is very evident what the result will be with realty alone as the city's main asset.

One of the reasons given by the banking element before the Brown committee for imposing the pay-as-you-go poltee for imposing the pay-as-you-go policy upon the city was that the people would then know what they were up against. Nevertheless, what results can be obtained when the enforcement of this policy under present conditions means a confiscation of realty interests through no prospect of relief from Albany.

Albany

The banking element has put the cart The banking element has put the early before the horse in demanding that the city pay as it goes before it is placed on such a sound financial basis that its main asset, realty, can meet the city's obligations through assistance from additional sources of revenue. In making obligations through assistance from additional sources of revenue. In making the pay-as-you-go policy obligatory upon the city under present conditions they have dealt with results and ignored causes, thereby jeopardizing the securities they sought to protect.

The pay-as-you-go policy, instead of curbing the city's extravagance, provides double opportunities of raising wides double opportunities of raising money for all kinds of improvements. With the cost of non-self-sustaining

With the cost of non-self-sustaining improvements added to the budget, there will be so much greater leeway to roll up the city's debt with the so-called self-sustaining improvements which have always cost the city huge sums before yielding any returns.

To meet the requirements of the payas-you-go policy, to which the present administration alone is committed, it would be advisable to seriously consider the minority report of the Mills legislative committee, which states that "there are on the statute books today sufficient tax laws which, properly amended and wisely administered, will give to the State, as well as to the localities, if fairly distributed, sufficient revenue for all reasonable purposes."

(Mrs. A. S.) RACHEL ELLISON.

(Mrs. A. S.) RACHEL ELLISON.

QUERY DEPARTMENT

This department is intended to be of service of all interested in the real estate market, hether as broker, agent or property owner, he readers of the Record and Guide are inited to send in questions on matters pertaining to real estate, building and building mangement. Arrangement has been made through hich such questions will be answered by a ommittee of the Real Estate Board of New ork.

Questions and Answers.

QUESTION NO. 5: A and B entered into a contract for sale of certain premises in the Borough of Manhattan, against which there are violations in the Building Bureau and in the Tenement House Department. The contract provides that the conveyance is to be made free and clear of all incumbrances except a certain mortgage and tenancies, and is silent as to municipal department violations. B contends that the violations must be removed before he takes title. What are the rights of the parties?

ANSWER NO. 5: R has no ground

ANSWER NO. 5: B has no ground upon which he can reject the title, and if he does so, A can bring an action against him for specific performance of the contract. The situation would be different if the City of New York and the Tenement House Department of the City of New York had each filed a lis pendens based upon the respective vio-

QUESTION NO. 6: A mortgage made to two trustees under a will is now about to be assigned by said trustees. It appears that there is a third trustee under the will who was acting as such at the time the mortgage was given. Can the two trustees named in the mortgage make an effectual assignment.

D. E. A.

ANSWER NO. 6: They cannot, nor could the two trustees satisfy the mort-gage. The law respecting the title of trustees is not identical with that governing the acts of executors in such cases. The third trustee should join in the assignment.

QUESTION NO. 7: A corporation is under contract to convey a parcel of land in New York City, which it acquired several years ago. The point has been raised that the company's corporate existence was limited by its certificate of incorporation to twenty-five years, which period expired a month ago. The corporation is still engaged in active business and proposes to go ahead and convey the premises, through its duly constituted officers. Will its deed convey a good title?

ANSWER NO. 7: No. The title is now in the directors of the corporation as trustees in liquidation, who as such

as trustees in liquidation, who as such can execute a valid deed, due care be-ing given to the recital of parties and the form of deed.

QUESTION NO. 8: Kindly advise me if under the proposed plan to change the date for the payment of taxes, the owner of prop-erty will have to pay more taxes. N. M.

ANSWER NO. 8: The owner will be required to pay a month earlier each year for the next four years. He will be obliged to pay twelve months' taxes out of eleven months' rent.

QUESTION NO. 9: What fees are usually charged by bond and mortgage guarantee companies for renewing mortgages? T. W.

ANSWER NO. 9: So far as we know, there is no definite fee. The charges vary. At times there is merely a nominal charge made of \$25 and at other times as much as 1 per cent is charged.

Winter Building.

A certain steel products company, making steel sash, has secured opinions

from 6,000 architects in the country on the question of winter building.

A New York architect stated: "We make it a habit to build in the winter time because the last building we erected then was built at approximately ten per reduction in the cost of materials and labor.

Half the architects expressed themselves as favorable to the proposal and the company is now directing all its advertising toward persuading builders to release contracts at once instead of waiting for warm weather.

—The city maintains nine sinking funds, eight for the redemption of its debt and one for the payment of certain interest charges,

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REAL ESTATE NEWS OF THE WEEK

MARKET CONDITION SHOWS TREND IS TOWARD IMPROVEMENT

By GEORGE T. MORTIMER

BELIEVE the real estate situation is steadily recovering from its long period of demoralization. That it will entirely recover in the immediate future I doubt very much, for its stagnant condition is not alone the result of war conditions or general business depression, but rather to conditions brought about by those who complain the loudest at the results they themselves have

I refer to that overproduction in almost all lines of building activity which must be so evident to every one. I refer to those enterprises, built on shoe-strings—enterprises in which the builder never expected to invest a dollar of his own money. I refer also to the priv-ilege now given to "real estate pirates" to ruin neighbors, and in many cases whole neighborhoods by improper development.

whole neighborhoods by improper development.

The standardization and centralization of inspections, the regulation of building heights, the districting of the city for use and occupation; more reasonable mortgages at lower interest rates and for longer terms, and a little more home rule, are all reforms which in my judgment will in the long run help to improve the situation. Added to which the general improvement of business conditions—predicted by some to anticipate the greatest period of industrial prosperity this country has ever known—will surely lead eventually to great real estate prosperity. Real estate values today are low, lower than they have any right to be, and farsighted ones are buying now.

I do not pose as a prophet on real estate conditions, or for that matter on anything else. Nor do I consider that an experience of over 20 years in the various branches of real estate activity entitles me to speak at this time with any authority. Conditions today are different than they have ever been before. The subways have spread out our population and created new centers. Trade movements are fickle and have been surprisingly frequent.

our population and created new centers. Trade movements are fickle and have been surprisingly frequent.

Steel construction has made possible buildings of unlimited height, and has created conditions heretofore unknown. The strides in modern construction have been so remarkable that no one dares predict the next advance. Bridge development has brought the Borough of Oueens within a few minutes of the Queens within a few minutes of the centre of Manhattan. Rapid changes, the result of tremendous industrial growth and the modern requirements of the public are causing continual changes which are difficult to keep up with.

which are difficult to keep up with.

I sometimes think the average real estate man fails to keep up with the times until too late. It is all very well to specialize. This is the day of specialization, but the man who specializes in any branch of real estate activity, and who fails to keep posted on the general development of the city as a whole, is in my judgment neglecting his opportunities. If you are operating in the in my judgment neglecting his opportunities. If you are operating in the Bronx you naturally familiarize yourself with conditions there, but why fail to post yourself as to the situation in Brooklyn, where living conditions are just as good and transit facilities in some parts better?

We rave and rant at the City Government—so far as I can see, take it as a whole—it's the Best administration New York ever had. We find fault with the tax rate, and with the same breath demand improvements and expenditures of various sorts undreamed of ten years ago. The taxpayer receives more for his dollar today than he did ten or twenty years ago. I care not what the rate is if the assessment is equitable and the rent in proportion. We cannot expect service without compensation.

The administrative danger, as I see it, is not the old story of graft—graft today is an unpopular sport—but the danger lies in the demand for "fads." For un-

usual expenditures for unproductive and impractical fancies, which are foisted on the taxpayers by the importunities of the public, who, according to theory, pay the bills, but who in reality do not, for the overproduction of buildings makes it impossible for the owner to de-

makes it impossible for the owner to demand an adequate return.

There is no mystery about the real estate business. Common sense and the usual economic rules of supply and demand govern it, just the same as they govern any other form of merchandising. But do we always use reasonable common sense and do we always observe reasonable economic rules?

common sense and do we always observe reasonable economic rules?

That there is improvement is evidenced by the increasing number of recent transactions. As to what the measure of continuing improvement will be depends, as I see it, on the intelligence of the real estate public, and on general business conditions business conditions.

After all, real estate is the one "real" After all, real estate is the one "real" form of investment which can't run away, however it may shrink. Even some of the "war brides," so much bragged about a short time ago, look pretty poorly, as they return from their honeymoon. Real estate is not the only commodity which has its troubles, and for the life of me I cannot see the psychology of trying to boom real estate by continually wailing about its troubles. by continually wailing about its troubles.

BOARD OPPOSES CHANGE.

(Continued from page 390.)

(Continued from page 390.)

to enable him to pay taxes at what would probably be the worst time of the year for him to make such payment.

Second, if this bill becomes a law, the taxpayer during the next four years would be required to pay twelve months taxes each year out of eleven months rent. As it is becoming more difficult each year to pay taxes out of twelve months rent, it will certainly be much more difficult to pay out of eleven months rent.

Third, the Board opposes the bill because of the change in the assessment days, by which it would reduce the total assessed valuation by the amount of the ordinary increment through new buildings and increase in the value of land itself, by eight months. This would make the tax rate higher and tax burden heavier on all whose property was stationary or declining in value. This situation would apply to a very large proportion of the taxable parcels of real estate, especially in the Borough of Manhattan. It was formerly the custom of the City of New York and is now the custom of a great majority of cities and towns throughout the country to finance their current expenses by temporary loans. Five years ago taxes in New York City became due ten months after the beginning of the city financial year. Then, in order to save interest as the city claimed, half of the taxes became due on May 1, and half on November 1. A study of the Comptroller's report shows that no saving in interest was effected by this, and we believe that if the date is made four months earlier still, no substantial saving will be effected.

Robert E. Dowling, chairman of the

Is made four months earlier still, no substantial saving will be effected.

Robert E. Dowling, chairman of the Legislation and Taxation Committee of the Real Estate Board, said that the resolution correctly expresses the views of the members of the Real Estate Board in regard to this bill. "In addition," said Mr. Dowling, "there are other objections to the bill, such as the dates when assessments are made. For instance, in 1916 the tax books will open on June 1, and property owners will be allowed only until June 15 to examine such books and file an application for reduction of assessments, and the hearings on such applications will be held during the summer months. In regard to personal assessments, the books will be open only from June 1 to July 1, and hearings on applications for reduction will be made at a time when a very large number of people are out of town. In addition, when the four years are up and the new method of assessment goes into effect, the assessors will begin their work on February 1, when conditions for making assessments are less favorable than at any other time during the year."

Mr. Dowling said the Real Estate

Mr. Dowling said the Real Estate Board would also oppose the bill making mandatory the "pay-as-you-go" policy imposed by the bankers upon the city. At present this agreement only binds the administration now in power.

Zoning.

The Commission on Building Districts and Restrictions has transmitted to the Board of Estihas transmitted to the Board of Estimate a tentative report presenting plans for the districting of the five boroughs of New York City. The plans provide for residential, business and industrial districts and for the limitation of the height of buildings and the area of the lot that may be covered. The Commission will now hold a series of public hearings on the tentative report and plans and later submit a final report, which, if approved by the Board of Estimate, will definitely establish the proposed plan. nitely establish the proposed plan.

If the law passes, the city will not be able to make any improvement not self-supporting except by putting its cost in the budget, which would increase the annual budget greatly with the consequent burden on the taxpayer.

Four Torrens Bills.

(Continued from page 389.)

The three other bills are:

The three other bills are:
Simpson-Cotillo bill, introduced in the Senate
by Mr. Simpson, January 10, 1916, No. 89, Int.
89; introduced in the Assembly by Mr. Cotillo, January 17, 1916, No. 200, Int. 200. This
bill has been approved by Register Hopper of
New York County.

Hamilton-Fertig bill, introduced by Mr. Hamilton in the Senate, January 5, 1916, No. 69,
Int. 69; and by Mr. Fertig in the Assembly,
January 5, 1916, No. 21, Int. 21.

Gilchrist-Perlman bill, introduced by Mr.
Gilchrist in the Senate, February 2, 1916, No.
394, Int. 385; and by Mr. Perlman in the Assembly, January 13, 1916, No. 162, Int. 162.

Gilchrist in the Senate, February 2, 1916, No. 394, Int. 385; and by Mr. Perlman in the Assembly, January 13, 1916, No. 162, Int. 162.

Prof. Alfred G. Reeves, chairman of the New York Torrens Law Committee of the Real Estate Board; Walter Lindner, of the Title Guarantee & Trust Company; Henry R. Chittick, of the Lawyers Title & Trust Company; Cyril H. Burdett, of the New York Title Company, and Harry Percy David, of the Home Title Company, of Brooklyn, presented arguments for the adoption of the Boylan-Ellenbogen bill. The most important features of this measure have been recited on different occasions in the columns of the Record and Guide.

Opposing this bill, and in support of the Simpson-Cotillo amendment to the Torrens act, Register Hopper and his assistant, Walter Fairchild, Official Examiner of Titles and Special Deputy Register, discussed the essentials of all title registration under the Torrens System. At the close of the hearing, Senator Walters of Syracuse, chairman of the Judiciary Committee, requested the introducers of the four bills and their supporters to "get together" and join in drafting a measure which would be acceptable to all parties. It is therefore very likely that an amendment to the present law will be prepared satisfactory to all interests.

S. L. S.

Realty Bills Introduced.

The following bills of interest to real estate owners and brokers were intro-duced this week:

estate owners and brokers were introduced this week:

In the Assembly.

1031. Kramer. Amending the Public Buildings Law (Section 3), by requiring the public buildings commission to assign to all branches of the state government exercising powers and duties in New York City, space in a single building, and authorizing the commission to lease a building for the purpose.

1032. Stephens. Authorizing the issue of \$10,000,000 state bonds for the construction and improvement of state highways in New York City. They are to mature in 50 years and a direct tax of five one-thousandths of a mill on each dollar of real and personal property in the state is imposed for their retirement. The proceeds are to be apportioned among the boroughs of the city on the basis of the measured mileage of state highways in each. The proposal must be submitted by referendum at the November election.

1058. O'Hare. Authorizing New York City to widen Kills Path to not exceeding 70 feet in width, from Jamaica avenue, Brooklyn, to Myrtle avenue, Queens.

1059. O'Hare. Prohibiting the construction or operation of an elevated, electric or other railroad on Palmetto street, between Onderdonk avenue and Fresh Pond road, Queens.

1082. Flamman. Amending the Railroad Law (Section 171), by providing that no street surface railroad is to be built, extended or operated within a city without city's consent.

1083. Flamman. Amending the Greater New York Charter (Sections 73, 74 and 242), by

providing that no franchise to build, extend or operate a street surface railroad within the city shall be granted for a period longer than 25 years, with provision for renewal. Such a grant must be made by the Board of Estimate. 1104. Lefevre. Inserting in the Tax Law a new section (206), providing for the determination and apportionment of mortgage taxes among the different tax districts. When property covered by a mortgage is situated in more than one tax district, the tax commission is to apportion the tax paid on the mortgage between the districts on the basis of the relative assessments of the real property as they appear on the local assessment rolls.

1105. Lefevre. Amending the Tax Law (Section 263), by striking out the provision that a tax paid through inadvertence upon the recording of a mortgage, which has been discharged without any advance having been secured under it, is to be deemed to have been erroneously neglected upon determination of the tax commission.

In the Senate.

In the Senate.

In the Senate.

S48. Carroll. Amending the Public Buildings Law (Section 3), by providing for the housing of all State offices in New York City in one building. Same as Assembly bill introduced this session. To Cities Committee.

S57. Dunnigan. Directing the appellate division of the Supreme Court of the First Department to appoint three commissioners to hear claims and make awards to property owners for damages incurred on account of changes in the grades of streets and avenues adjacent to the rights of way of the N. Y., N. H. & H. R. R. and the New York and Portchester Railroad from Tremont avenue to Bear Swamp road, Borough of the Bronx, New York City.

S72. Norton. Amending the Highway Law (Section 130), by requiring that a bond furnished by a contractor must cover the payment of all wages to laborers and the payment of all liabilities for materials furnished. (Same as Senate Int. 1169, Pr. 1328, of 1915, by Norton.) To Internal Affairs Committee.

PRIVATE REALTY SALES.

N its entirety the business reflected

In its entirety the business reflected were several individual transactions of note. Buying of small properties continued to a moderate degree, but not in so great a volume as during the last few weeks. Trades were largely in evidence and some involved valuable holdings, but deals of this kind are not usually indicative of new developments because they do not mean the release of any additional money into real estate. Fifth avenue, which is holding public attention more than ever at this time on account of the concerted movement toward its preservation, contributed an important transaction, which may mean, eventually, the extension of the private house district to the northerly boundary of Central Park at 110th street. A site at the corner of 108th street was acquired, on which it was reported that a costly dwelling would be erected for the occupancy of the purchaser. The operation, if projected, would be a most interesting one, even among the many which have characterized the recent activity on Fifth avenue. High class private house construction has been concentrated in the section south of Mount Sinai Hospital at 100th street, and such a tendency has not hitherto manifested itself north of that point.

Other important transactions concerned a Hunt's Point business building

Other important transactions con-cerned a Hunt's Point business building

Other important transactions concerned a Hunt's Point business building exchanged for an East Bronx vacant block-front; Grand Boulevard and Concourse apartment houses traded for West Bronx lots and a West Side apartment house for which various kinds of Dyckman and East Bronx properties were given in part payment.

There was a fair amount of leasing, especially in the downtown districts, further illustrating the oft repeated assertion that properly equipped buildings in the so-called "older sections of New York" can be leased on a fair basis.

At the Special Sales Day conducted by Joseph P. Day on Thursday, the buyers included Frederick Fox & Company who for a client paid \$10,100 for the vacant lot, 100x118 on the east side of Bainbridge avenue, 148.7 feet north of Bedford Park Boulevard in the Bronx. In the same borough, Richard Harrison bought the vacant lot, 65x56xirregular, at Kingsbridge terrace and Sedgewick avenue, for \$6,000. The Brooklyn property at 715 Myrtle avenue went to Max Annenberg for \$9,600, and the Newark, N. J. property at 332 Mount Prospect avenue was sold to B. McGovern for \$19,500.

At the stand of Henry Brady, the four story building at 207 Bowery on a lot

At the stand of Henry Brady, the four story building at 207 Bowery on a lot 26.9x100.6 was taken over by the Lincoln Trust Company on a bid of \$22,000,

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about \$5,500 less than the amount of mortgage judgment due to this company. The property was for many years the headquarters of "Tim" Sullivan in the Third Assembly District. L. J. Phillips & Company sold for \$11,100, for the estate of Isaac Phillips, to the Metropolis Holding Corporation, the three-story dwelling at 324 West 22nd street, which had been in the family of the seller for more than fifty years. seller for more than fifty years.

The total number of sales reported and not recorded in Manhattan this week were 31, as against 38 last week

The number of sales south of 59th street was 13 as compared with 14 last week and 10 a year ago.

The sales north of 59th street aggregated 18, as compared with 24 last week

and 16 a year ago.
From the Bronx 28 sales at contract were reported, as against 19 last week and 20 a year ago.

Statistical tables indicating the number of recorded instruments will be

found elsewhere.

\$1,000,000 Liberty Street Sale.

\$1,000,000 Liberty Street Sale.

William H. Barnum and William Everdell, Jr., have purchased from the Ziegler estate, the Realty Trust Building, at 60-64 Liberty street, on plot 71 x81, which has been held at \$1,000,000. It abuts the New York Clearing House property at 77-83 Cedar street, and adjoining on the east the building of the Guaranty Trust Company, at the corner of Liberty street and Broadway. In addition to cash, the purchasers gave for this property, 16-18 West 46th street, a twelve-story building, on plot 44x100, occupied by the Schneider Anderson Company. It was rumored that the Liberty street building would be razed and a modern office building erected on the site, although this report could not be confirmed. An interesting feature of the deal was that both properties were expensed on a free and clear basis. confirmed. An interesting feature of the deal was that both properties were exchanged on a free and clear basis. J. Curry Watson and Wm. A. White & Sons were the brokers.

Business Building for Block Front.

Business Building for Block Front.

The Edgewater Realty Company, Elmer D. Coulter, president, has purchased, through J. Clarence Davies, from James F. Meehan, the southerly section of the Community Building at the northwest corner of Southern Boulevard and 163d street, comprising a three-story structure with a frontage of 86.5 feet in 163d street. The purchaser gave in part payment the vacant block front on the west side of White Plains avenue between 233d and 234th streets, on a plot 228 x 181. The exchange involved about \$500,000. The northerly portion of the improved property, the Cecil Spooner Theatre, was sold by Mr. Meehan about two years ago to Sam S. and Lee Shubert in exchange for the flats at 5-15 West 62nd street. Mr. Meehan still retains control of the central section of the Community Building containing the ball room and offices.

Deal at Manhattan Bridge Plaza.

The Burling Realty Company has sold for the estate of Samuel Burling the four buildings, with stores, at the southeast corner of Bridge and Sands streets, facing the Manhattan Bridge Plaza. The same broker sold some time ago the same broker sold some time ago the plot on Flatbush avenue Extension, from Concord to Chapel street, to the Sperry Gyroscope Company, for their modern eleven-story building, and also the plot running through from Flatbush avenue Extension to Duffield street, near the plaza, to F. A. Koch Building, Inc.

West Bronx Activity.

West Bronx Activity.

The J. L. S. Building Company, John LaSpina, president, has sold the two five-story apartment houses at the northeast corner of Grand Boulevard and Concourse and 198th street, known as 2850 and 2856 Grand Boulevard and Concourse, on plots respectively 79.6x89 and 67.4x86, for a reported price of \$175,000. The purchaser, Charles Kaeppel, gave in part payment sixteen lots located as follows: 50 x 100 on the west side of

Jerome avenue, 50 feet north of Clifford place; 50x100 on the west side of Walton avenue, 250 feet south of 176th street; 150x100 on the east side of Townstreet; 150x100 on the east side of Townsend avenue, 100 feet north of Belmont street; 50x100 on the east side of Townsend avenue, 50 feet north of 174th street; and 100x100 on the west side of Townsend avenue, 105 feet north of Belmont street. The broker in the deal was E. Osborne Smith.

Realty Company Buys.

Realty Company Buys.

The American Real Estate Company has purchased from the Adroit Building Company, Joseph M. Brody, president, 32-34 East 31st street, a twelve-story loft building on a plot 45x100. The building is provided with unobstructed light on account of the low church structure adjoilning on the west. The building was completed and offered for rental in the winter of 1915, and was fully rented upon completion. In addition to cash, the American Real Estate Company gave for this property eleven lots located on the west side of Townsend avenue, at East 170th street, a portion of the vacant property acquired last year from Vincent Astor; also the two five-story apartment houses 945-949 Hoe avenue, Bronx. It is understood that the Townsend avenue lots are to be improved with send avenue lots are to be improved with five-story apartment houses. The transaction involved about \$500,000.

A Northerly Fifth Avenue Home.

A Northerly Fifth Avenue Home.

The four lots at the north corner of Fifth avenue and 108th street, with a frontage of 75 feet on the avenue, and 125 feet in the street, have been sold by the estate of Charles Parsons to a client of the J. P. Whiton-Stuart Company, who, it is reported, will erect on this site a private dwelling. This project, if carried out, is an unusually interesting one because it would mark the most northerly, costly private house on Fifth avenue, south of 110th street. Last November James Byrne purchased a plot 50 x 100 on Fifth avenue, 50 feet north of 98th street, as a site for a residence and about a year ago John Russell dence and about a year ago John Russell Pope bought the block front between 96th and 97th streets for improvement with two private houses.

Concourse Deals.

Concourse Deals.

The D. H. Jackson Company sold, through J. P. Finneran and P. J. Ryan, the plot 96 x 100 at the southwest corner of Grand Boulevard and Concourse and 197th street to Emil Krauss, who resold the property to the Lemarac Realty Corporation which also bought the plot, 75 x 100, on the west side of Concourse, 96 feet south of 197th street, and the dwelling, on lot 25 x 140, on the east side of Creston avenue, 146 feet south of 197th street. This gives the purchaser a frontage of 163 feet on the Concourse and 25 feet on Creston avenue, and 100 feet on 197th street, which may be improved with three five-story may be improved with three five-story flats. Negotiations are reported to be under way for its resale to a builder.

More Heights Buying.

More Heights Buying.

Harris & Maurice Mandelbaum have purchased from the Loyal L. Smith Estate, the plot of ten lots, 250x100, in the south side of West 182nd street, beginning 140 feet west of Fort Washington avenue. The broker was the J. Romaine Brown Company. The plot adjoins the "Highlands" apartment house at the southwest corner of Fort Washington avenue and 161st street, and will probably be resold to builders. This transaction brings the purchase of Harris & Maurice Mandelbaum in that immediate neighborhood up to about 150 mediate neighborhood up to about 150 lots within the last two years, practically all of which have been resold to apartment house builders.

University Club May Enlarge.

The University Club, whose club house is at the northwest corner of Fifth avenue and 54th street, on a plot with a frontage of 100.5 feet on Fifth avenue, 150 feet in 54th street, with a 25-foot "L" to 55th street, surrounding the Hotel Gotham, has taken an option to purchase from George Sherman the

vacant lot 25x100.5 adjoining its 54th street frontage. Action will be taken with reference to the option at the annual meeting of the club to be held on March 18. Should this preliminary contract be ratified it is said that the additional land would be used for an extension to the club house.

Options 36th Street Plot.

William J. Roome & Company have obtained for Michael Coleman an option on a large plot of land in West 36th street between Fifth and Sixth avenues for a consideration which the brokers report to be about 15 per cent. below the assessed valuation. If the option is exercised the plot will be improved with a twelve-story building to be occupied exclusively as show-rooms. Mr. Coleman improved the plot 53-57 West 36th street occupied by Abercrombie & Fitch and is now erecting a large building covering the site of the Eden Musee in West 23rd street, east of Sixth avenue.

\$1,000,000 Manhattan-Bronx Exchange. The Fiss, Doerr & Carroll Horse Company has purchased from the 86th street and West End Avenue Company, through Slawson & Hobbs, the twelvestory apartment house at 310-314 West 86th street, on a plot 72x100.2. In part payment the buyer gave the vacant plot 100x262.7 x irregular, on the northwest side of Nagle avenue, 200 feet southeast from the southwest corner of Elwood street; also 733-735 East 151st street, 629-631 Concord avenue, and lot 124 and part of lot 125, map of Washingtonville, Bronx. Title to these properties was passed last week. The exchange involved about \$1,000,000.

Brother Sells to Brother.

Brother Sells to Brother.

Thomas T. Eckert, Jr., has purchased from his brother James Clendennen Eckert, his half interest in the six-story building of 549 Fifth avenue, on a lot 22x51, located between the five-story building at the northeast corner of 45th street and the Church of the Heavenly Rest. The property for the last twenty-eight years has been owned by the estate of Thomas T. Eckert. With this purchase Thomas T. Eckert, Jr., now controls the entire ownership of the property. The purchaser was represented by the law firm of Nicoll, Anable, Lindsay & Fuller.

Bank-Board of Trade Exchange.
The Bronx Board of Trade has sold its new three-story building at the junction of Third and Lincoln avenues and 137th street to the Twenty-Third Ward Bank, which gave in exchange its two-story banking building at the northwest corner of Third avenue and 135th street.

The headquarters of the Board of Trade will continue at its present location, but the bank will be removed to the ground floor of its new building and its present offices vacated.

Rumored West Side Trade.

Rumored West Side Trade.
The Princeton Construction Company, Isaac Polstein, president, is reported to have sold the two nine-støry apartment houses at 144-160 West 87th street, on a plot 164.6 x 100.8, known as the Roxania and Urania. The buyer is said to be E. Van Raalt, who is understood to have given in part payment the apartment house at the southeast corner of West End avenue and 87th street on plot 100 End avenue and 87th street on plot 100

First Sale in a Century.

George E. and Henry L. Nostrand have sold, through the Cruikshank Company, the five-story building, 17 Fulton street, on lot 23.10x28.1, marking its first sale in more than 100 years. The present sellers are the heirs of Timothy Nostrand, who acquired the property in January, 1816.

New West Side Synagogue.

According to a report yesterday, a new synagogue has purchased from Hanna Freedman and Eliza A. Flanagan, respectively, the dwellings at 135 and 133 West 86th street as a site for a new house of worship. The report could not be confirmed.

Manhattan-South of 59th St.

BEDFORD ST.—Robert F. Bonsall has sold for Eliza W. Valentine to the Upjohn Co. the three old dwellings 59-61 Bedford st and 32 Morton st, forming the southwest corner of these streets, and fronting on the new 7th av

CHRISTOPHER ST.—Henry K. Hayman resold the southwest corner of Christopher and Washington sts, on plot 94x80, to Leon Ottinger,

who owns the adjoining Washington st frontage. With this addition Mr. Ottinger now controls the entire block front in Washington st, 195 ft. between Christopher and Barrow sts. The seller acquired the property from the O'Neill estate Monday. J. Irving Walsh negotiated both transactions.

MAIDEN LA.—Cammann, Voorhees & Floyd have sold for Innis Randolph the 4-sty building, size 20x50, at 131 Maiden la, adjoining the corner of Water st, to James J. Moore.

12TH ST.—Ames & Co. has sold for a client of Charles F. Noyes Co. the 4-sty dwelling, 34 West 12th st, 20x103.3 to E. S. Berlin.

25TH ST.—J. P. Finneran and P. J. Ryan sold for the Windamere Realty Corporation 242 West 25th st, a 4-sty dwelling, on lot 15x80.

29TH ST.—George N. Bruno sold for the Farmers' Loan & Trust Co., 236 East 29th st, a 5-sty tenement, on lot 20x98.9.

112TH ST.—The Martonbert Realty Co., Herbert R. Snyder, president, has bought 136 West 112th st, a 5-sty flat, on lot 25x100.11. The brokers were A. V. Amy & Co.

Manhattan-North of 59th St.

75TH ST.—August Oppenheimer has sold 8 West 75th st, a 4-sty dwelling, on lot 22x 102.2.

102.2.

80TH ST.—Pease & Elliman have sold for Henrietta Obermeyer the 4-sty dwelling 61 East 80th st to W. A. Ferguson.

101ST ST.—Kick & Sharrott resold for a client to Mrs. A. Villanti, 247 West 101st st, a 4-sty dwelling, on lot 16.8x100. The seller recently acquired the property from Mrs. Elizabeth D. Clarke through Shaw & Co.

beth D. Clarke through Shaw & Co.

107TH ST.—Charles Buermann has sold for the estate of Anna C. Finck, the tenement house at 160 East 107th st, to the Day-McDonald Co. of Brooklyn.

114TH ST.—Martonbert Realty Co. resold 109 West 114th st, a 5-sty flat, on plot 31.6x100.11.

131ST ST.—Porter & Co. re-sold for L. Hurd Sanford to George H. Sims, the 3-sty dwelling, 131 West 131st st, on lot 16x99.11.

142D ST.—W. J. Huston & Sons sold for Gustavus W. and Adelaide H. Reynolds 306 West 142d st, a 5-sty apartment house on lot 25x99.11.

212TH ST.—Knap & Wasson sold for the Emril Holding Co., Harry Tureck, president, the four 5-sty apartment house in West 212th and 213th sts, on plot 85x200, 100 ft. east of 10th av. The buyer is Frederick Brown, who gave in exchange 2574-2576 8th av, two 5-sty flats, on plot 50x80.

Borrowers

having desirable property on which loans are wanted can be accommodated in any amount at prevailing rates of interest. Submit your loans and we can take care of them promptly.

Lawyers Title and Trust Company

160 Broadway, Manhattan 381-383 East 149th Street 367 Fulton Street, Jamaica 188 Montague Street, Brooklyn 44 Court Street, Brooklyn 1354 Broadway, Brooklyn

"The College Heights"

Improved Apartment House

Now in Course of Construction GEORGE and EDWARD BLUM, Architects

Amsterdam Avenue at One Hundred and Fortieth Street

Columbus Circle Construction Corporation, Builders

HENRY MANDEL, President

Fifteen Columbus Circle

Telephone Columbus 8977

SHALL WE SAY

A Vital Question Who Has Pride

SHALL we save New York from what? Shall from depopulated sections, from being a city distributed taxation? We can save it from all of the industrial evil---the erection of factories in the residual.

The Factory Invasion of the Shopping District

The factories making clothing, cloaks, suits, furs, petticoats, etc., have forced the large stores from one section and followed them to a new one, depleting it of its normal residents and filling it with big loft buildings displacing homes.

The fate of the sections down town now threatens the fine residential and shopping district of Fifth Avenue, Broadway, upper Sixth and Madison Avenues and the cross streets. It requires concentrated co-operative action to stem this invading tide. The evil is constantly increasing; it is growing more serious and more difficult to handle. It needs instant action.

The Trail of Vacant Buildings

Shall the finest retail and residential sections in the world, from Thirty-third Street north, become blighted the way the old parts of New York have been?

The lower wholesale and retail districts are deserted, and there is now enough vacant space to accommodate many times over the manufacturing plants of the city. If new modern factory buildings are required, why not encourage the erection of such structures in that section instead of erecting factory buildings in the midst of our homes and fine retail sections.

NOTICE TO A

IN VIEW OF THE FACTS HEREIN SET FORT LOWING NOTICE:—We, the undersigned merch preference in our purchases of suits, cloaks, furs, c are located outside of a zone bounded by the upper side Avenues, also including Thirty-second and Thirty-third

February 1st, 1917, is the time that this notice go this zone to secure other quarters. Consideration will zone. This plan will ultimately be for the benefit of t among other reasons they will have the benefit of lowe

B. ALTMAN & CO. ARNOLD, CONSTABLE & CO. BEST & CO. BONWIT TELLER & CO.

J. M. GIDDING & CO. GIMBEL BROTHERS L. P. HOLLANDER & CO.

The undersigned endorse this movem

Vincent Astor
University Club
Union League Club
Criterion Club
Ritz-Carlton
Hotel Biltmore
Hotel McAlpin
A. A. Vantine & Co.
Mark Cross Co.

Astor Estate
Waldorf-Astoria
St. Regis Hotel
Hotel Gotham
Hotel Belmont
Hotel Manhattan
Hotel Netherland
Hotel Lorraine
Charles Thorley

Astor Trust Co.
Columbia Trust Co.
Fifth Avenue Bank
Guaranty Trust Co.
Harriman National Bank
M. Knoedler & Co.
H. W. Johns-Manville Co.
Yale & Towne Mfg. Co.
Scott & Fowles

We ask Citizens, Merchants and Civic bodies to co-operate and send letters end

E NEW YORK?

To Every One This Great City

save it from unnatural and unnecesary crowding, seautiful, from high rents, from excessive and illy, so far at least as they are caused by one specified al and famous retail section.

How it Affects the City and its Citizens

It is impossible to have a city beautiful, comfortable or safe under such conditions. The unnatural congestion sacrifices fine residence blocks for factories, which remain for a time and then move on to devastate or depreciate another section, leaving ugly scars of blocks of empty buildings unused by business and unadapted for residence: thus unsettling real estate values.

How it Affects the Taxpayer

Every man in the city pays taxes either as owner or tenant. The wide area of vacant or depreciated property in the lower middle part of town means reduced taxes, leaving a deficit made up by extra assessment on other sections. Taxes have grown to startling figures and this affects all interests.

The Need of Co-operative Action

In order that the impending menace to all interests may be checked and to prevent a destruction similar to that which has occurred below Twenty-third Street:

We ask the co-operation of the various garment associations.

We ask the co-operation of the associations of organized labor.

We ask the co-operation of every financial interest.

We ask the co-operation of every man who owns a home or rents an apartment.

We ask the co-operation of every man and woman in New York who has pride in the future development of this great city.

NTERESTED

E WISH TO GIVE PUBLICITY TO THE FOLnd such others as may later join with us, will give the
g, petticoats, etc., to firms whose manufacturing plants
ty-third Street, Fifty-ninth Street, Third and Seventh
ts, from Sixth to Seventh Avenues.

effect, so as to enable manufacturers now located in ven to those firms that remove their plants from this erent manufacturers in the above mentioned lines, as ls.

LORD & TAYLOR
JAMES McCREERY & CO.
R. H. MACY & CO.

FRANKLIN SIMON & CO. SAKS & CO. STERN BROTHERS

the benefit of the City of New York

Fiffany & Co.
Gorham Co.
Black, Starr & Frost
heodore B. Starr, Inc.
Preicer & Co.
Marcus & Co.
M. Gattle & Co.
harles Scribners' Sons
Maillard's

W. & J. Sloane
Aeolian Company
C. G. Gunther's Sons
A. Jaeckel & Co.
Tiffany Studios
Higgins & Seiter
Davis Collamore & Co.
The Edison Shop
Frank L. Slazenger

Brooks Brothers
Knox Hat Co.
Theo. Hofstatter & Co.
James McCutcheon & Co.
Cammeyer
J. & J. Slater, Inc.
De Pinna
Kennedy & Company
Fred'k Keppel & Co.

this plan to the committee, care of J. H. Burton, chairman, 267 Fifth Avenue

WANTS AND OFFERS

FOUR Hyde Atlases of Manhattan, upto-date with innumerable memoranda entered on maps stating last prices of sales of many thousand properties, besides innumerable owners, names and plotages shown on maps; price \$100. Also card files of Manhattan Island properties upto-date, costing us over \$10,000; price, \$1,000. Also 12 years of Record & Guide Quarterlies, 1900 to 1911 inclusive; price \$65. See or address A. H. IVINS CO., 50 E 58th St., as they are retiring from business.

AM experienced in building business in investigation of credits; purchasing material and equipment; financing with mills and banks; preparation of contracts; liability and other insurance; payrolls; billing and collecting; all office supervision; best references from well known men. Seek opportunity rather than high salary at start. Box 914, Record & Guide.

WILL BUY established Real Estate Office in Brooklyn. Requirements: good location, collections, reasonable price. Will entertain proposition to establish office to handle properties of corporation, builder, large estate or attorney for estates. Address Confidential, Box 766, Record and Childe.

MORTGAGE Broker of long experience, member of the Real Estate Board, having complete data and equipment, requiring about 250 square feet of floor space, desires to associate with fellow broker having such space, but lacking equipment. Communication strictly confidential. Address G, Box 906, Record & Guide.

COLLECTING, maintenance, renting, insurance; active, competent young man (22), over six years' experience, desires to make change; employed at present. Box 896, Record & Guide.

WANTED—A card system on Manhattan and Bronx, giving Mortgages, Transfers, Auction Sales and Leases, etc. Address reply to Box 912, Record & Guide.

FOR SALE—Complete copies of Record & Guide covering period of thirty-one years to January, 1915. Address Box 910, Record & Guide.

EXPERIENCED MAN WANTED for the renting business. Established uptown office. Box 908, Record and Guide.

FOR SALE OR TO LEASE

No medium reaching the real estate interests affords owners and executors wishing to dispose of desirable property (in or out of the city) so favorable an opportunity to bring the merits of their proposition to the attention of possible buyers as does the FOR SALE OR TO LEASE Section of the RECORD & GUIDE.

FOR SALE,
Long Beach, 5 choice Lots in heart of village; reasonable; bargain.
L. L., Box SSS, Record and Guide.

FOREST HILL GARDENS.
Sage Foundation; best Plot near station; 5% less than Sage's price. Terms.
Box 882, Record & Guide.

FOR SALE.
Fine Gentlemen's Country Place; buildings, acreage on Long Island, to settle an Estate. Send for particulars. Address
Box 884, Record & Guide.

FACING CROTONA PARK. Two Lots, corner Fulton Ave. and St. Paul's Place, free and clear, for sale.

THOMAS HIGGINS, 244 East 20th St. City.

EAST 171ST STREET, 125 feet east of Third Ave., two lots, 50x 100, free and clear, for sale; reasonable.

Apply THOMAS HIGGINS, 244 East 20th St.

FOR SALE, Ten family new law flat and cheap for R. HACH, 3282 Hull Ave., Bronx.

FOR SALE.
Store property, Atlantic Ave., Brooklyn.
OWNER, 104 South Elliott Place.

TWO LOTS.

Hastings Heights, bought 8 years ago; ill sell the same as paid for; need cash.

L. STAHL, 342 E. 55th St. Ĺ,

WANTED.
New Jersey house, two acres, hour out, ear railroad; price \$3,000.
Address Box S94, Record & Guide.

HAVE 3 LOTS in Morris Park to exchange for Suburban house or 2-family house in Bronx, Brook-

lyn or suburbs.

Address Box 900, Record & Guide.

COMMUTING distance Manhattan, 5 to 20 acres; mention terms and location. Address R, Box 892, Record & Guide.

FOR SALE.
Fifty-eight bound volumes of the Record & Guide from 1883 to 1912. Will sell at sacrifice. Address
R. M. FULTON, 500 5th Ave., N. Y. City.

BARGAIN.
Five-story New Law, all modern improvements; subway station; price \$47,000; mortgage \$35,000; rents about \$6,300.
Box 890, Record & Guide.

IRON MINE FOR SALE
or lease, 25 acres high grade ir
near railroad, 50 miles New York.
E. E. CONOVER,
Hasbrouck Heights, N. J.

FOR SALE.

Four 3-story new-law walk ups, 3, 4 and 5 rooms, 48 families; Boro. of Brooklyn; an attractive proposition for an

BOSE, Box 898, Record & Guide.

WANTED.

Private party will lease Flats and Tenements on net rental; security given.

A. F. C., 347 Fifth Ave., Room 1408.
Phone Murray Hill 9070.

New one-story fireproof building, size 25 x100, 15 ft, high; suitable for garage or any other purpose.

GEO. J. SCHUSTER, 611 West 47th St., or your own broker.

FOR SALE.

Rare chance to buy 20-ft., 3-story brick house on Ninth St., near Fifth Ave., Brooklyn. Suitable for doctor, dentist, business or dwelling, \$7,950. Brokers note.

SAUTER, 431 Fifth Ave., Brooklyn.

RESIDENCE OR FARM
Wanted in exchange for two double flats
with stores in best section Harlem; subject to first mortgage only. Address
OWNER, 902 Record & Guide.

FOR SALE.
Seven-room house; latest improvements minutes from station; bargain to buyer.
rite or call. Write or call.
G. S., 204 High St., Cranford, N. J.

FOR SALE.

Highly desirable five-acre plot of water frontage, Stony Brook, Long Island; high bluffs, extended Sound views. Suitable for estate, club, colony or subdivision. Price \$16,000 (no buildings). Brokers note.

SAUTER, 431 Fifth Ave., Brooklyn.

I WANT
lots or small house in Brooklyn or Queens
in exchange for Brick store property in
Brooklyn. Store with two families above.
No steam heat. State price and full par
ticulars in first letter.
BUILDER, 904 Record & Guide.

LONG ISLAND FARM FOR SALE..

Two-hundred-acre farm; large house, good barn, outbuildings; orchard, large shade trees; good spring water; running stream, lake; elevated building sites; ocean views; ½ mile to Motor Parkway; 1 mile to station, Post Office, school, and church.

F. B. WHITSON,

Syosset, Long Island, N. Y.

AT VALLEY STREAM, L. I.

A poultry place; plot 45x180; house, 6 rooms; poultry house, 20x36; price \$2,700, cash \$200; also a fine large house; plot 60x 250; 7 large rooms, all improvements; price \$4,000, cash \$1,000; also fine, up to date houses for sale at bargain prices, and some chean acreage. Apply to

some cheap acreage. Apply to R. M. DIBBLE, Tel. 343, Valley Stream, N.Y.

WANT
Builder, developer, investor, speculator, to purchase 125 lots, half value; good buildings free; easy terms; North Shore, Long Island, on trolley and Long Island Railroad; five-cent fare assured; 30 minutes Broadway. Write for suburban builder; fortune here for right party; broker recognized.

HERBERT E. WILLIAMS, 818 Manhattan Ave., Brooklyn.

APARTMENT SITE

or fine Residence, south corner 108th St., Riverside, 60x100; perpetual air, light four sides; carry property during construction no cash; trade smaller house, city, country, seaside, or non-productive desirable

ATLAS, 18 Broadway.

BROKERS AND AGENTS

We have a very attractive property for suburban homeseekers and also very at-tractive terms that you can unhesitatingly recommend to your clients. We have a

NEW PROPOSITION

to offer you that will take but little of your time, for which we will pay you well, Write for particulars.

TOP LOFT, 25x95; EXCELLENT LIGHT, HEAT AND LARGE ELEVATOR. BROWN, 306 EAST 40TH ST.

Have Plenty of Money to Loan on 1st Mortgages at 41/2 & 5%

Will entertain good applications only for amounts not exceeding \$175,000.

THOMAS J. O'REILLY, Partnership Management, Broadway and 109th Street,

ROCKVILLE CENTRE

For sale, gentleman's place, suitable for summer home or all the year round residence; plot 75x175; fine house and garage, with all improvements; steam heat, gas and electric light; price reduced to \$10,500. Apply to OWNER, 396 North Village Ave.

2,000 feet of Water FRONT

with 50 acres, deep water on Flushing Bay, 20 minutes from heart of Manhat-tan; 5c. fare on rapid transit, New York and Queens County trolleys, and Long Island Railroad through property; three ferries; abundance of help and housing facilities; ideal location for large manufacturing concern or shipbuilder, etc.

> J. N. RAPP, College Point, L. I. Tel. Flushing 1500.

AUDUBON AV.—M. I. Strunsky & Co. and O'Reilly & Dahn, sold for the V. R. Building Co., Selig Rosenberg, president, 272-278 Audubon av, two 5-sty apartment houses, on plot 50x100, which have been held at \$150,000.

BRADHURST AV.—Kurz & Uren and Paul M. Rines sold for the Tisus Construction Co. to Lowenfeld & Prager the vacant plot 39.11x 100, at the southeast corner of Bradhurst av and 153d st.

and 153d st.

COLUMBUS AV.—Slawson & Hobbs sold for the estate of Gustavus Sidenberg to Ennis & Sinnott the northwest corner of Columbus av and 76th st, a 5-sty apartment house with eight stores, on plot 102.2x25.

SEAMAN-AV.—Frederick-Brown has sold 72 and 82 Seaman av, two 5-sty apartment houses, each on plot 55x100, to William F. Gennerich.

WADSWORTH AV.—Nason Realty Co. has purchased from the 191st Construction Co. the 5-sty apartment house, 371 Wadsworth av.

1ST AV.—G. Tuoti & Co. sold for Elihu Chauncey, Ambrose S. Murray, Jr., and John A. Dix the 6-sty new-law tenement, on plot 51x100, at the northwest corner of 1st av and 108th st.

Bronx.

Bronx.

Bronx.

BECK ST.—Helen Greenbaum bought from C. A. Dean 764 Beck st, a 3-sty dwelling. Samuel Cowen was the broker.

COSTER ST.—Samuel Cowen sold for the Bond & Mortgage Guarantee Co., to L. Goldberg, 646 Coster st, a 2-sty dwelling.

BRIDGE ST.—City Real Estate Co. sold, through William Wolff's Son, the Bay View Hotel, a large frame hotel with outbuildings, occupying the south side of Bridge st, from City Island av to Minneford av, City Island.

185TH ST, ETC.—Lowenfeld & Prager bought 771-775 East 185th st, two 5-sty apartment houses, 80x130, held at \$85,000. In part payment the buyers gave the block front on the east side of Monterey av, between 178th and 179th sts, a vacant plot, 300x100. The latter property is said to be under negotiations for resale to a builder, who will improve the site with 5-sty apartment houses. Simon J. Bloom was the broker.

was the broker.

161ST ST.—Samuel Cowen sold for the Bond & Mortgage Guarantee Co., the 3-sty business building, 770 East 161st st.

162D ST.—Richard Dickson sold for the Overland Building Co., John Uhl, president, 287 East 162d st, a 5-sty apartment house, on plot 43.6x115. The purchaser gave in part payment two 2-fam. frame dwellings in Richmond, on plot 50x105.11, in the east side of Elm st, 104 ft. south of Henderson av.

215TH ST.—G. Tuoti & Co. sold for the Mason Construction Co. the three 3-sty buildings at 706, 708 and 710 East 215th st, on plot 75x125.

BROOK AV.—Samuel Cowen sold for L.

Construction Co. the three 3-sty buildings at 706, 708 and 710 East 215th st, on plot 75x125.

BROOK AV.—Samuel Cowen sold for L. Davis, the plot 25x100, on the west side of Brook av, 100 ft. south of St. Pauls pl.

HOE AV.—S. Navias bought, through Samuel Cowen, 1543 Hoe av, a 3-sty dwelling.

MORRIS AV.—Daniel H. Jackson bought from Katherine Richwein 1064 Morris av, a 3-sty house, on lot 20x100.

PROSPECT AV.—R. P. Building Co., Robert Podgur, president, sold the 5-sty apartment house 1451 Prospect av, on plot 44x100.

UNION AV.—Trof Building Co. sold to a client of Gettman, Simon & Asher 1278 Union av, a 5-sty new-law tenement on plot 50x100.

UNION AV.—Frederick Brown has resold to Thomas Davies 707 Union av, northwest corner of 155th st, a 6-sty flat, 25x100. The seller acquired the house last week in part payment for Nos. 506 and 508 West 177th st.

Brooklyn.

UNION ST.—Charles E. Rickerson sold for the estate of Sara A. McCarty, the property at 780 Union st, on lot 22x95, to Sage Brothers, for an office and warehouse.

S3D ST.—Frank A. Seaver & Co. sold for Charles Blackman the three lots in the north side of 83d st, 280 ft. east of 11th av. The purchaser will build a 1-family dwelling. The same broker also sold for Robert Gray the five lots at the northeast corner of 11th av and 81st st, Dyker Heights, to a builder, who will erect 1-family detached houses.

FLATBUSH AV.—MqInerney-Klinck Realty

FLATBUSH AV.—MoInerney-Klinck Realty Co. has sold for Walter R. Lusher, the 2-sty building, on the east side of Flatbush av, 20x 100, beginning at 100 ft. north of Beverly rd. 5TH AV.—Tutino & Cerny sold for William L. Condy 5511 5th av, a 4-sty apartment house, on plot 26.8x100.

6TH AV.—John Pullman sold 248 6th av, a 3-sty dwelling, on lot 20x100, for James S. Corrigan.

LEASES.

Printing Crafts Leases.

Printing Crafts Leases.

The Brett & Goode Company leased the entire ninth floor in the Printing Crafts Building, now under construction and occupying the entire block front on the west side of Eighth avenue from 33rd to 34th street for the 461 Eighth Avenue Company, Larkin Brothers, to the Peters Manufacturing Company and the Flower Steel Electrotype Company for ten year terms aggregating about \$150,000 in rentals. The same brokers also leased the tenth floor in this building to the Hungerford-Holbrook Company of Watertown, N. Y., the Finn Press and Merval Corporation, publishers; and the third floor to Merritt and Hanfling, the Reid Engraving & Printing Company, and the Magnetol Printing Ink Company of Trenton, N. J. The greater part of the seventeenth floor, about 24,000 square feet, was leased to the Railway Mail Club, an organization of government employees in the railway mail service. organization of government employees in the railway mail service.

New Schulte Location.

New Schulte Location.

The Schulte Cigar Company has leased through the Douglas-Robinson, Charles S. Brown Company, from Capt. John Jacob Astor, son of Baron Astor, the lot measuring 17.4 x 60 on the west side of Broadway, between the building recently erected by Vincent Astor on the corner of Vesey street and the remaining portion of the old Astor House at the corner of Barclay street. The lessee will immediately build on this site, from plans by Frederick Putnam Platt, a one-story building, and upon its completion will open a new branch establishment.

Another 42d Street "Movie."

Another 42d Street "Movie."

Heyman Vogel has leased for fifteen years at an aggregate rental of about \$200,000, 300-302 West 42nd street on a plot 50 x 100, and also 653 Eighth avenue surrounding the southwest corner of Eighth avenue and 42nd street. The lessee is Maurice S. Amado, who controls and operates a number of moving picture theatres in Manhattan and the Bronx. He will erect a theatre of this type on the site, upon the expiration of the present leases on May 1. The lease was negotiated by Sidney L. Warsawer.

Leases 17-Room Apartment.

Leases 17-Room Apartment.

William H. LeBoyteaux, president of Johnson & Higgins, has leased through Pease & Elliman from the Park Avenue Improvement Company, controlled by Harry Fischel, an apartment of seventeen rooms and five baths in the new house now being built on land owned by the New York Central Railroad and covering the block front on the west side of Park avenue from 50th to 51st street.

Will Build for Lessee.

The Woodbury G. Langdon Company has leased a new four-story building which it will erect on the entire block front in the north side of King street, from Washington to Greenwich street, to Baker, Smith & Co., a steam-heating firm. The brokers were the Firm of Leonard J. Carpenter and the Cruikshank Company. shank Company.

The Queensboro Corporation LONG ISLAND CITY

FACTORY SITES

Oueens Borough Real Estate

HALL-BERWIN

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The United States Realty & Improvement Company is reported to have leased to a large retail concern the five-story building at 400 Fifth avenue for a long term at an aggregate rental of about

Manhattan.

BASTINE & CO. have leased the 4th floor at 15-17 West 18th st to Adler & Kramer, leather goods, and the 3d floor at 29 West 21st st to Arnold Kamps, trimmings.

WM. D. BLOODGOOD & CO (INC.) leased for Jackson & Stern to George Bolala, for five years, the 1st loft at 467 6th av.

years, the 1st loft at 467 6th av.

GEORGE A. BOWMAN has leased for W. C. Ely the 3d floor at 119 West 42d st to the Fox Electrical Corporation, and also for John M. Adler part of the 5th floor at 121 West 42d st to J. Seiden.

BRETT & GOODE CO., in conjunction with Henry Moeller & Co., have leased the store No. 2 in the Printing Crafts Building, which occupies the block front on the west side of 8th av, from 33d st to 34th sts, for the 461 8th Av. Co., Larkin Brothers., to Jacob Handel for a barber shop.

Sth av, from 33d st to 34th sts, for the 461 8th Av. Co., Larkin Brothers., to Jacob Handel for a barber shop.

CAMMANN VOORHEES & FLOYD have leased the store 77 Madison av, southeast corner of 28th st, to Rockland Silk Co.

CARSTEIN & LINNEKIN have leased offices at 24-26 East 21st st to Samuel Torg and David Coleman; space at 221 4th av to Zacharie Weissmann; at 1161 Broadway to Samuel Mandell, the King Milton Co. and Dominick Lisio; offices at 347 5th av to the Business Bourse (Inc.), Behrman & Rosenfeld, Ammerman & McCosker and Milton S. Bowman; at 320-322 5th av to Largman & Hugo and the Merchandise Buyers (Inc.); also space at 3-7 West 29th st to Isaac B. Hazelton.

CROSS & BROWN CO. has leased at 184 5th av for W. S. Burroughs the 3d loft to the Manhattan Hair Cloth Co.; at 1140-6 Broadway space on the 14th floor to S. M. Hexter & Co.; 102-4 Mangin st, vacant plot, to the Star Box & Lumber Co.; at 519 Broadway, 10,000 ft. on the 3d loft to Manheimer & Schwarz, and at 193-5 Mercer st, the 3d and 4th lofts for L. Tanenbaum, Strauss & Co. (Inc.) to the Domestic Toy Manufacturing Co.

CROSS & BROWN CO. has rented the rear store and the entire basement at 524-528 Broadway, southeast corner of Spring st, containing 20,000 feet of space, to Robert Skinner and the Milwaukee Chair Co. This rental completes the renting of this 11-sty building, containing 150,000 ft. of space. At the beginning of the renting season 75,000 feet was vacant in this building. The Cross & Brown Co. has also completed the renting of the 12-sty building, 22-24 West 38th st; also 38-42 East 32d st, 12 stories; 14-16 East 33d st; 29-33 West 36th st; 36-38 West 37th st; 561 5th av. The main Bonwit-Teller Building, at 175 5th av, is 100 per cent. rented, and the Annex Building, containing 144,000 ft. of space, is entirely rented with the exception of 3,000 ft. of store space and the 4th loft. The 20-sty building, 18-20 East 41st st, is filled; also 12-14 West 37th st, and 145 West 36th st.

DOUGLAS L. ELLIMAN & CO. have leased for S. Fullerto

and 145 West 36th st.

DOUGLAS L. ELLIMAN & CO. have leased for S. Fullerton Weaver, large apartments at 420 Park av to John B. Stanchfield and Mrs. James Harvey Williams; also 13 rooms and 4 baths at 470 Park av for the 600 Park Av Co. to Richard H. Higgins and 13 rooms and 4 baths, occupying an entire floor, at 521 Park av, to John R. McGinley.

av, to John R. McGinley.

DOUGLAS L. ELLIMAN & CO. have leased for the Park Avenue Improvement Co. an apartment containing 16 rooms and 5 baths at 320 Park tv to Mrs. G. L. Smith; also apartments for Bing & Bing at 570 Park av to Theodore Obermeyer; at 116 East 63d st to Paul L. Veeder; and for the East 82d St. Corporation at 108 East 82d st to Mrs. E. N. Anable.

J. B. ENGLISH has leased for A. M. Lyon the store and two lofts at 778 7th av, northwest corner of 51st st, to Floyd Grant & Co.

J. ARTHUR FISCHER has leased for the Hygrade Wine Co the 1st loft at 765 6th av to the Shanghai Restaurant Co.; the north store at 753 7th av to A. Leschink, tailor; the store and basement at 325 7th av to George Deeg for a bakery and lunch room; for S. May, the parlor floor (1st floor) store at 63 West 37th st to Coyle & Deutschmann, wigs and toupees.

GOODWIN & GOODWIN, in conjunction with John Armstrong, have rented for Mrs. Martha L. Rutherford to Mrs. M. Mayer the private house 40 West 120th st.

N. BRIGHAM HALL & WM. D. BLOODGOOD,

N. BRIGHAM HALL & WM. D. BLOODGOOD, INC., and Marston & Co. leased for the estate of Theophilus E. Roessle, the store and basement at 463 5th av to J. B. Crook & Co., dealers in sporting goods. This is one of the oldest firms in the city, having been established in 1837, and located for many years at 1166 Broadway.

way.

HEIL & STERN have leased from the plans for the Brunswick Realty Co., in the new building which is to be erected at the northwest corner of Madison av and 29th st, the 10th floor to Wm. Fels Co. for a long term.

floor to Wm. Fels Co. for a long term.

HEIL & STERN have leased to Krower-Tynberg Co. (Inc) importers of lace and embroideries, the 1st loft in the old Stern Bros.' building 32-46 West 23d st, through to 21-35 West 22d st. The premises leased covers an area of 35,000 sq. ft. The lease covers a term of years at an aggregate rental of about \$75,000.

M. & L. HESS (INC.) have leased for Louis Stern, Benjamin Stern and the estate of Isaac Stern the 6th and 7th floors of the old Stern Building at 32-46 West 23d st to Edward Maag, upholstery trimmings, now at 133 West 23d st.

HOUGHTON COMPANY leased for William B, Dillon the 3-sty dwelling 312 West 87th st to P. T. Sellman.

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Brooklyn, N. Y.

HOUGHTON COMPANY has leased for the Farmers' Loan & Trust Co., as executors of the estate of Norma H. Barrett, the 5-sty dwelling 153 West 64th st to Catherine Powers.

HUBERTH & HUBERTH leased the houses at 1045 Lexington av to Robert G. Stovold and at 1047 Lexington av to Miss Margaret Kinzler.

SAMUEL H. MARTIN has leased the store and basement at 148 Columbus ay to A. J. and base Praitano.

SAMUEL H. MARTIN has leased the store d basement at 479 9th av to Leonard Kuss, r five years.

for five years.

SAMUEL H. MARTIN has leased for Susie Scott Hall the 3-sty dwelling at 111 West 63d st to Margaret Morgan.

WILLIAM B. MAY & CO. leased a large store at the southwest corner of Madison av and 63d st to Otis J. Bliss.

GEO. W. MERCER & SON. leased the building at 76 Hudson st to Jess Epstein; at 74 Hudson st, the top loft to William F. Herterich, completing the rental of the building also rented the building at 305 West 16th st to Charles Goldstein and apartments at 57 West 11th st to James A. Bennett, Isidore Stern and Benjamin Drucker.

NEHRING CO. has leased apartments at 240 Audubon av to James F. Bird; at 548 West 164th st to Mrs. I. R. Heffter; at 500 West 177th st to M. M. Handley, and at 605 West 181st st to W. P. Colvin.

to W. P. Colvin.

NEHRING CO. has leased apartments to Miss B. Hallock at 240 Audubon av; to Mrs. J. Moore at 165 Audubon av (this house is now fully rented); to Mrs. C. DuBois at 605 West 181st st; to A. Koslosky at 558 West 164th st; to G. Sebastiani at 548 West 164th st; to E. Kurzweil at 500 West 177th st.

CHARLES F. NOYES CO. has leased the store and basement 16 Platt st to the Holliday-Kemp Co.; the store and basement 46 Gold st to G. N. Angeliniadis; and for J. G. White & Co. the 2d floor of 143 Chambers st to Harding & Co.

CHARLES F. NOYES CO. has leased a floor

& Co. the 2d floor of 143 Chambers st to Harding & Co.

CHARLES F. NOYES CO. has leased a floor at 105 Water st to the Great Western Chemical Co.; a floor at 3 Burling slip to Edmond Ray; space at 102-104 Fulton st to Jacob Schapiro, and offices in the Market & Fulton National Bank Building to K. F. Griffiths, Jr.

CHARLES F. NOYES CO. has leased the four entire lofts at 160 Water st to Manuel Alvarez & Co.; also the four lofts at 167 Front st for James Arthur to Norman Lobenstein; and a floor at 40 Burling slip for the estate of Patrick Skelly to Philip Retamosa.

CHARLES F. NOYES CO. has leased for the Royal Insurance Co. the 9th floor of 25 Pines to the Graves Engineering Co.; a floor at 131 Liberty st for the firm of L. J. Carpenter to the Le Ta-co Corporation; and the top floor of 20 Fulton st for the Denison Realty Corporation to the Perfect Window Regulator Co.

CHARLES F. NOYES CO. has leased for the North Ward Realty Co. for five years additional space, including offices 502-6 at 45 John st, to the Law Union & Rock Insurance So., Ltd., of London; offices at 37 Liberty st to Speiser & Braschi, and in the Masonic Buildings, 46 West 24th st; offices on various floors to the International Gas Development Co., Gold Rose Printing Co. and J. J. Galvin.

CHARLES F. NOYES CO. has leased for B. Crystal & Son the 6th floor of 47-49 West st

CHARLES F. NOYES CO. has leased for B. Crystal & Son the 6th floor of 47-49 West st to Jawood L. Anderson and Edgar C. Ruwe for ten years at an aggregate rental of about \$35,000; also for B. Crystal & Son the 1st loft of 50 West st to the American Iron Products Co.; a portion of the 3d loft to Joseph Maloof and the rear of the same floor to the Broad Exchange Electric Shop. These leases practically complete the leasing of the Crystal properties in West and Washington sts.

OGDEN & CLARKSON CORPORATION have leased the 4th floor at 7-9 West 30th st to the crescent Cloth Sponging Co.; also the store at 1448 Broadway, temporarily, to the Great Barnes Co., and for the Cross & Brown Co. the store and basement at 226 5th av to the V. & V. Sales Co.

PEASE & ELLIMAN have leased an apart-

PEASE & ELLIMAN have leased an apartment at 146 East 49th st to Mrs. Isabella H. Young; at 200 West 59th st for Mrs. Alice F. Davenport to Miss Lucile Miller; at 138 East 36th st to Miss Aline Benjamin; at 105 East 21st st to Alexander Zeitlin; and at 105 East 21st st to Miss A. L. Clerc.

PEASE & ELLIMAN have rented for Samuel A. Herzog an apartment at 114 East 84th st to E. L. Norton, Jr.; the store at 695 Lexington av to Miss Regina Scher; to Mrs. Samuel Keyser, of 6 East 72d st, a large duplex apartment, which was specially built for H. J. Fisher, one of the owners of the building, at 11 East 68th st.

Fisher, one of the owners of the building, at 11 East 68th st.

PEASE & ELLIMAN have leased part of the 9th loft in the Craftsman Building at 6 East 39th st for Horace S. Ely & Co.. as, agents, to the Forecast Publishing Co.; also, furnished, for David H. Gaines his apartment in the "Wyoming," at 55th st and 7th av to W. Sturgis Macomber; for the estate of Gertrude Cutter, represented by G. Ramsay & W. McMaster Mills, the 4-sty building, 781 Lexington av, to Carl B. Sampson, employment agency; and, furnished, for Miss Cornelia G. Rowe her apartment at 550 Park av to W. K. Sweeney.

PEASE & ELLIMAN have made the following renewals of store leases: At 307 5th av to John Wells; at 1127 Park av to Henry Breimer; at 254 Lexington av to Jacob Greenberg; of the house at 61 West 52d st to John W. Brett; of an apartment at 563 Park av to Mrs. Lucy S. Trotter; and of an apartment at 56 West 58th st to J. M. Crank. Pease and Elliman also leased for the James Humes Construction Co. in the new house it is now building at 138 East 36th st an apartment at 145 East 35th st to Mrs. Reba L. Crosby.

L. J. PHILLIPS & CO. leased the dwellings at 629 West 142d st, for Goldsmith, Cohen, Cole & Weiss, as attorneys, to Mrs. Johanna Mitchell; also 464 West 165th st for G. W. Van Slyck to C. W. Craigie, and 466 West 165th st for the same owner to Mrs. Andrews.

PORTER & CO. have leased for the General Synod of the Reformed Church in America, to James V. Vincent, the 3-sty dwelling at 243 West 130th st.

Vest 130th st.

LOUIS SCHRAG leased for James Aylward 614 West 39th st for ten years.

SHAW & CO. leased for Clara K. Worley the 3-sty dwelling 54 West 133d st to Blanch

Rogers.

SHAW & CO. leased for Cecilia L. A. Slater, the store at the northwest corner of 7th av and 130th st to Samuel Farowich and Harry Chefetz.

SPEAR & CO. have rented for Douglas Robinson, Charles S. Brown Co., agents, the entire 6-sty building at 492-494 Broome st to Engel, Heller & Co., wines and liquors.

SPEAR & CO. have rented for the Hyatt estate the 5-sty building at 273 Canal st, through to 21 Howard st, to Kramer & Rosenberg, dealers in rugs, carpets and linoleums.

STEPHEN H. TYNG, JR., & CO. have leased in 41 Union sq space to the W. & E. T. Fitch Co., William Cordes and August Rath; at 13 East 17th st the entire 8th floor to H. Gold-

berg-& Son; for Douglas Robinson, Charles S. Brown Co. the 6th floor at 877-9 Broadway to Edward Gross & Co., picture dealers; at 132-6 West 14th st the 4th floor for Lowenfeld & Prager to the Manicure Novelty Co., and for Wm. C. Walker & Sons at 7 East 17th st the 5th floor to Fuld & Co., calendars, etc.

VAN NORDEN & WILSON have leased for ten years for Henry A. Rudkin 131 West 45th st to Jacques Chevalier. This adjoins the prop-erty leased to the same tenant by these brokers last November. The two properties will be connected and combined as a French restaurant.

WM. A. WHITE & SONS have leased the 5-sty residence at 17 West 54th st to Dr. Frank E. Miller. This residence was recently purchased by John D. Rockefeller, Jr., from Dr. Alfred Duane Pell.

WM. A. WHITE & SONS have rented for the Frank A. Munsey Co., the greater part of the 17th floor at 8 West 40th st to the Eastern Advertising Co., now at 576 5th av, for executive offices.

WM. A. WHITE & SONS have rented offices in the Hays Building at 21-23 Maiden la to Louis Burke and J. & D. Graf; also the 1st loft at 186-188 Wooster st to the American Trunk & Bag Co., and the 2d loft at 380-384 Canal st to the Liberty Pen Co.; and the 1st loft at 179 Greene st to Herman H. Vogelman.

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135 BROADWAY

LOWENFELD & PRAGER

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149 BROADWAY Tel. 7803 Cortlandt WM. H. WHITING & CO. have rented for Thomas E. Greacen the top floor of 17-27 Vandewater st, containing 10,000 sq. ft., to the Russell Stoll Co.; also 25,000 sq. ft. at 316-322 Hudson st for Trinity Church Corporation to the Bright Star Battery Co.; 25,000 sq. ft. in the Varick Realty Building, 34-44 Hubert st, to the West Virginia Pulp & Paper Co.; the store and basement at 67-69 Park pl to James C. Young, and space at 15 Spruce st to A. A. Anzell.

C. Young, and space at 15 Spruce st to A. A. Anzell.

PEASE & ELLIMAN have leased for Cross & Brown, as agents, the 3d loft at 18 East 41st st to the Corning Glass Works, for general offices; also apartments at 723 St. Nicholas av to Mrs. S. C. Telfair; at 116 East 63d st to Charles Mellon; at 202 West 81st st to Mrs. Catherine Brown; at 138 East 36th st to Mrs. Catherine Brown; at 138 East 35th st to Mrs. Cott O'Connor; and at 137 East 35th st to Miss Celia P. Murphy.

FROMAN & TAUBERT leased for Hortense B. Fischer the store and basement at 150 East 86th st to David Schaye, confectioner; also for the estate of Richard C. Baker the store and basement at 1410 3d av to the Yorkville Electric Appliance Supply Co.

NEHRING CO. has leased apartments to Ernest P. Cooke at 240 Audubon av; to John J. Andel at 605 West 181st st; to Abraham Granat at 558 West 164th st.

CROSS & BROWN CO. has leased at 553 5th av the 2d floor to Alexander Arzourian; at 508-12 West 58th st part of the store to George

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Summer; at 417 5th av space on the 11th floor to Underwood & Underwood, photographers; at 2-6 West 47th st space on the 8th floor to Cariello & Guattocchi; at 25-7 West 36th st the westerly store to Tipp Yen Dong; and at the southeast corner of 56th st and Broadway to E. R. Hollander and M. D. Randall the southerly store

REAL ESTATE NOTES.

WM. A. WHITE & SONS have been appointed managing agents of 1702-1706 Park av.

JOHN J. MEENAN has been appointed agent for the 11-sty loft building, 13-15 West 27th st.

VAN NORDEN & WILSON have been appointed agents for 44 East 49th st.

CAMMANN, VOORHEES & FLOYD have been appointed agents for 24 Beaver st and 126 Water st.

-DOUGLAS L. ELLIMAN & CO. have been appointed managing agents for 12-14 East 46th st.

46th st.

GEORGE A. BOWMAN has been appointed agent for 115 Vermilyea av, recently acquired by John P. Noonan.

FREDERICK FOX & CO, were the brokers in the recently recorded sale of 7 West 31st st for Robert A. Coit to Samuel A. French.

THOMAS J O'REILLY has been appointed branch manager for the Phoenix Assurance Co., Ltd., of London, further evidence of his rapidly increasing business.

NEW YORK TITLE INSURANCE CO. has

NEW YORK TITLE INSURANCE CO. has loaned \$200,000 to finance the building on a plot of 6½ lots at the northeast corner of Fort Washington av and 172d st, recently reported sold by Harris and Maurice Mandelbaum.

WALTER C. MacNAUGHTON, who for a number of years has been connected with the firm of Cross & Brown Co., is now associated with the downtown office of Frederick Fox & Co. Mr. MacNaughton has been appointed manager of the building managing department of the firm.

REAL ESTATE STATISTICS

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

(Arranged with figures for the corresponding week of 1915. Following each weekly table is a resume from January 1 to date.)

MANHATTAN.

Conveyances. 1916 Mar. 3 to 9

	Mar. 3 to 9	Mar. 5 to 11
Total No	142	121
Assessed value	\$8,673,900	\$5,804,200
No. with consideration	24	7
Consideration	\$1,404,772	\$511,600
Assessed value	\$1,425,500	\$565,000
Jan. 1 to	Mar. 9 Jan	.1 to Mar. 11
Total No	1,423	1,330
Assessed value	\$80,953.050	\$74,353,010
No. with consideration	224	163
Consideration	\$10,173,008	\$9,081,225
Assessed value	\$10,590,900	\$9,147,050
Mor	tgages.	
1916		1915
	Mar. 3 to 9	Mar. 5 to 11
Cotal No	66	75
Amount	\$4,137,527	\$831,574
To Banks & Ins. Cos	22	11
Amount	\$2,942,500	\$110,500
No. at 6%	25	38
Amount	\$2,122,977	\$260,674
No. at 51/2%	2	2
Amount	\$35,000	\$35,000
No. at 5%	18	12
Amount	\$743,050	\$191,000
No. at 41/2%	3	
Amount	\$542,000	
No. at 4		
Amount		
Unusual rates		
Amount	18	23
Amount.	\$694,500	\$344,900
		1 to Mar. 11
Total No	723	764
Amount	\$22.496,367 180	\$17,550,509 129
To Banks & Ins. Cos	\$11,863,750	\$7,049,582
4 mount	\$11,000,700	91,010,002

Mortgage Extensions

mortgage	THE CAMPAGE OF STREET	
	Mar. 3 to 9	Mar. 5 to 11
Total No	\$1,444,142 17 \$737,000	36 \$661,000 8 \$116,500
	Mar. 9 Jan.	1 to Mar. 11
Total No	384 \$19.361,194 207	\$12,922,943 111
ToBanks & Ins. Cos	\$14.798,300	\$6,818,500

Building Permits.

		0		915 to 12
Jan. 1 to	Mar. 10	Jan.	1 to Ma	ar. 12
			\$13,01 \$1,44	
	Jan. 1 to	\$1,165. \$154, Jan. 1 to Mar. 10 \$8,129,	Mar. 4 to 10 \$1,165,300 \$154,305 Jan. 1 to Mar. 10 Jan. 61 \$8,129,595	Mar. 4 to 10 Mar. 6 11 \$1,165 300 \$26 \$154,305 \$18 Jan. 1 to Mar. 10 Jan. 1 to Mar. 6 \$8,129,595 \$13,01

BRONX.

veyances.	
1916	1915
Mar. 3 to 9	Mar. 6 to 12
. 138	124
. 8	9
. \$43,500	\$35,750
to Mar. 9 Jan	1.1 to Mar. 11
1,090	1.127
134	110
\$1,035,312	\$1,063,741
	1916 Mar, 3 to 9 . 138 8 \$43,500 to Mar. 9 Jar 1,090 134

Mon	rtgages.	
	1916	1915
	Mar. 3 to 9	Mar. 5 to 11
Total No	60	63
Amount	\$793.046	\$256,743
To Banks & Ins. Cos	6	4
Amount	\$114,000	\$55,500
No. at 6%	20	25
Amount.	\$324,400	\$69,200
No. at 51/2 \$	5	9
Amount	\$17,000	\$51,650
No.at 5	15	8
Amount	\$234,900	\$27,500
Unusual rates	2	2
Amount	\$5,571	\$1,093
Interest not given	18	19
Amount.	\$161,175	\$107,300
Jan. 1 to	Mar. 9 Jan	.1 to Mar. 11
Total No	652	. 577
Amount	\$6,546,938	\$3,998,434
P. D		0.1

Mortgage	Extensions.	
Amount	\$1,546,000	\$479
To Banks & Ins. Cos	59	60,000

1915

1915

Mar. 3 to 9	Mar. 51to 11
\$487 995	\$395,000
10	\$190,000
147	168
\$3,236.320	\$2,990,655
61	38
\$1,793,400	\$755,450
	\$487,225 10 \$423,500 Mar. 9 Jan, 147 \$3,236.320 61

Building Permits.

	1916 Mar. 3 to 9	1915 Mar. 5 to 11
New buildings	25	23
Cost	\$704,900	\$401,675
Alterations	\$2,550	\$14,200
Jan. 1 to	Mar. 9 Jan	.1 to Mar. 11
New buildings	131	180
Cost	\$4,220,300	\$5,432,880
Alterations	\$123,725	\$150,880

BROOKLYN.

Conveyances. 1916

	Mar. 2 to 8	Mar. 4 to 10
Total No	476	443
No. with consideration Consideration	\$306,902	\$248,043
Jan.1to		.1 to Mar. 10
Total No	4,027	3,857
No. with consideration	\$3 100 275	\$2 148 526

Mortgages.

1916

	Mar. 2 to 8	Mar. 4 to 10
Total No	311	316
Amount	\$1,404,005	\$894,928
To Banks & Ins. Cos	59	50
Amount	\$422,900	\$229.150
No. at 6%	188	182
Amount	\$625,102	\$400,489
No. at 51/2 %	67	. 75
Amount	\$505,000	\$303,950
No. at 5%	29	21
Amount	\$175,403	\$75,800
Unusual rates	3	1
Amount	\$32,000	\$300
Interest not given	24	37
Amount	\$66,500	\$114,389
Jan. 1 to	o Mar. 3 Jan	.1 to Mar. 10
Total No	3,072	2,838
Amount	\$13,172,665	\$9,521,676
To Banks & Ins. Cos	708	397
Amount	\$4,819,275	\$2,297,241

Building Permits.

	Mar.3 to 9	Mar. 5 to 11
New buildings	188	153
Cost	\$1,231,250	\$853,500
Alterations	\$166,550	\$53,675
Jan. 1 to	Mar. 9 Jan	n. 1 to Mar. 11
New buildings	1.057	834
Cost	\$7,828,520 \$755,678	\$5,798085 \$680,970

QUEENS.

Bullain	g Permits.	
	1916 Mar. 3 to 9	Mar. 5 to
w buildings	129 \$546,205	\$227.
erations	\$45,175	\$23,

Jan. 1 to 1	Mar. 9 Jan.	1 to Mar. 11
st	1,007 \$4,105,222 \$193,823	\$2,534,431 \$160,496
	Jan. 1 to 1	ew buildings

RICHMOND.

Building	I CIMILES.	
	1916 Mar. 3 to 9	1915 Mar. 5 to 11
New buildings	16 \$34,700	\$19,200
Alterations Jan. 1 t	\$3,200 o Mar. 9 Jan.	1 to Mar. 11
New buildings	\$184,195 \$25,669	\$292,330 \$14,085

CURRENT BUILDING OPERATIONS. MATERIALS AND SUPPLIES

T HE current week was the most stormy of the Winter, with heavy falls of snow on Monday and Wednesday, and heavy going for trucks at other times, when there was pressure for materials at the jobs. For the most part, the week has had to be passed up as of little account to building and material interests. While quotations were almost stationary, there was a strong undertone to the markets, which may be taken as a reflection of the steadily improving conditions—we do not say satisfactory—in general business.

Bank clearings, the export and import trade, the railroad congestion and the domestic steel trade all together tell the story of economic revival. Bank clearings are 50 per cent. ahead of last year; the January imports were the highest on day, and heavy going for trucks at other

the January imports were the highest on record; the exports are falling off a lit-tle, but are still enormous; the steel trade maintains unchecked its sensation-

al upward movement.

The trend of the building business at the moment is difficult to analyze, as cold weather and storms have prolonged the winter season and delayed the opening of navigation and the water shipment of materials, for which event intending builders have been waiting, in expectation that quotations on brick, cement and some other materials would be forced down. Whether to pay the present price for materials that will presently be freighted here by water or wait and take a chance of steel going higher is the question. Some investors are hestitating to turn liquid capital into fixed investments on such inflated terms, cold weather and storms have prolonged are nestitating to turn liquid capital into fixed investments on such inflated terms, while it is the judgment of others that it will be the desirable building completed in good season that will catch the rising market, no matter what its cost may be.

The most activity in plan-filing so far this year is in Brooklyn and Queens, where the work that is offering is exby 33 per cent, in the case of Brooklyn and 54 per cent, in Queens. In the suburbs an unusual number of fine residences are in course of construction or being planned costing from \$100,000 to being planned, costing from \$100,000 to \$500,000, and owned principally by Wall

Street men who have made large profits

The managers of old estates in the district south of 14th street and west of Broadway, from which there was a long-continued emigration, are greatly interested in the movement started by Fifth avenue merchants for turning back the manufacturers who have invaded their precincts. Manufacturers complain that precincts. Manutacturers complain that property owners in the old districts have not been willing to keep buildings up to the requirements of modern business. If new buildings could be provided in the old sections comparable in size and convenience with the new uptown loft buildings, or if old buildings could be altered satisfactorily to tenants manufacturers who have moved could be altered satisfactorily to tenants, manufacturers who have moved uptown are saying they would go back, because they realize that with the subway lines completed and in operation, and especially when the Lower West Side freighting improvements which the city and the New York Central Railroad Company are negotiating for, have been installed (including new terminal warehouses and sidings), that one of the most desirable sections in the city for manufacturing and shipping will be at their disposal.

their disposal.

Circumstances are shaping toward a building boom along south Seventh avenue, and over the whole Lower West Side. It will come both from natural drift and from economic and municipal pressure. There will be boundaries hereafter within which industries must stay, boundaries fixed by municipal ordinance, and there will be the pressure from large customers compelling manufacturing firms to stay where they belong. The responsibility will soon be put up to landed proprietors very forcibly to provide for this returning wave.

As for speculative builders, they will have to show real money, and may

As for speculative builders, they will have to show real money, and may even be asked when the rush comes to even be asked when the rush comes to match dollar for dollar with the lending institutions. There will be a limit to their activities, but a better assurance against overproduction and also a better assur-ance that the building material firms will be paid more promptly. The out-look for the building trades was never better

better.

Hotel Bellevue-Stratford, Philadelphia,

Hotel Bellevue-Stratford, Philadelphia, next week Wednesday and Thursday.

Structural Steel.—Current prices of the leading steel products are the highest in fifteen years. Structural steel is the highest since 1902. The present average price for steel bars, rails, beams, tin plate, billets, wire nails, plates, and Bessemer pig iron shows an advance of over \$16 per ton in a year, and is higher by nearly \$6 per ton than the highest average price of any year since the Steel Corporation was organized. organized.

since the Steel Corporation was organized.

Contracts for structural steel for buildings continue to stem the tide of advanced prices, and necessarily force out other materials in their order. The American Bridge Company has obtained the contract for the 1,400 tons of steel for the Long Island Railroad transfer at Bay Ridge, Brooklyn. The George A. Just Co. has the contract for the steel of the 13-story apartment house to be erected at 33 East 48th street for George Backer. The Edison Electric Company has withdrawn its Pearl street, Brooklyn, building project from the market. Lewis F. Shoemaker & Co., 45 Broadway, have booked 800 tons for four power stations to be built for the Interborough. Hay Foundry and Iron Works have the contract for 100 tons for an addition to National Sugar Refining Co.'s works at Long Island City. Besides the New York City orders our fabricators are getting considerable work from other places.

Sheet Steel.—The demand for sheet steel is extremely heavy and substantial price advances are predicted in the near

Sheet Steel.—The demand for sheet steel is extremely heavy and substantial price advances are predicted in the near future, with a complete disappearance of quotation below 5 cents. Small tonnage forging billets have been sold at \$65 Pittsburgh.

Crushed Stone.—In this department prices are being quoted by distributors according to material at hand. Some of the houses carrying heavy contracts are quoting about \$1.00, while others are said to be offering crushed stone ten cents below that figure. Trap rock is hard to get, according to one authority.

Metals.—Although it is only a fortnight ago that the price of tin plate was officially advanced to \$4 per base box of 100 pounds, some of the independent makers are now quoting \$4.25 per base box. There is a very large demand, mainly for export, and mills are increasing production steadily.

Corrected cards have been issued by the National Tube Company making the

Corrected cards have been issued by the National Tube Company making the advance in prices announced on Febru-ary 29 read 2 points, or \$4 a ton for standard black and steel pipe under 12

Tin and Zinc.—The past week brought no new developments in the tin plate market. The official price is held at \$3.75@4.00 per 100 pounds for coke tins from mill. Store dealers are asking firm prices, owing to the difficulty in securing prompt shipments. There is a good demand for sheet zinc, with the price holding steady at 25 cents per pound, f. o. b. mill, less 8 per cent. discount in carload lots. Store prices are quoted at 26@ 2614 cents per pound in carlos and open

mill, less 8 per cent. discount in carload lots. Store prices are quoted at 26@ 26½ cents per pound in casks and open casks, respectively.

Lead.—The American Smelting & Refining Company advanced its price \$4 a ton, to 6.60 cents New York. The advance came as a surprise. Independents are quoting 6.70 cents New York. There is a steady demand for lead, with consumers paying the high prices freely.

Lubricants.—Pennsylvania crude oil was advanced 10 cents to a basis of \$2.50 a barrel, equalling the high record of 1914. This is an increase of \$1.20 a barrel from the low price of 1915. A good demand is reported for mineral lubricants, but quotations are moderating, cylinder oils are cheaper.

BRICK MOVEMENT SLOW.

Bricklaying Interrupted by Storms and Hard Wheeling for Materials.

Hard Wheeling for Materials.

Continued snowstorms, with the impossibility of bricklayers to stay on walls and scaffolds, and hard wheeling for materials, combined to make a light demand for North River brick this week. Quotations were unchanged. Even should good weather precede the opening of navigation, higher prices are not expected. It was a year ago next week when navigation on the river to Newburgh opened. The first tow down was on March 17. Summary: when navigation on burgh opened. The first tow us... burgh opened. The first tow us... on March 17. Summary:

Official transactions for North River brick covering the week ending Thursday, March 2, in the wholesale market.

Open Barges, left over, Friday A. M.,

March 3—4.

Arrived. Sold

... 0 1
0 0

Arrived. Sold.
 Friday, Feb. 25.
 0

 Saturday, Feb. 26.
 0

 Monday, Feb. 28.
 0

 Tuesday, Feb. 29.
 0

 Wednesday, March 1.
 0

 Thursday, March 2.
 0

Cement.—Production in both the Lehigh and Hudson River districts is large

for this season of the year, though not unprecedented. Had it not been for ad-verse weather conditions the city move-ment would have been very large this week, as there are many jobs needing material but unable to use it with any regularity on account of the snow and low temperatures. Quotations un-

changed.
The Edison Cement

The Edison Cement Company is planning to resume mill operations the first of April. The plant has been idle ten months. When it shut down 600 men were on the day shift and half as many on the night shift.

A. Gilbert Croll is the new general superintendent of the Atlas Portland Cement Co., with offices at 30 Broad street, New York City. He was assistant general superintendent for some years, and was in charge of the works at Northampton, Pa., Hudson, N. Y., and Hannibal, Mo., in order. His first position with the company was that of draftsman. He succeeds Mr. Seaman, who after long service resigned on account of ill health.

Lumber.—Another week of adverse

count of ill health.

Lumber.—Another week of adverse weather conditions and restrained activity in local building operations and retail trade. Prices are firmly held at the new quotations printed last week. The local promise is for large activity, especially in Brooklyn and Queens in the early Spring.

The National Wholesale Lumber Dealers' Association will meet at the

CURRENT WHOLESALE PRICES.

C URRENT wholesale prices, prevailing on the Building Material Exchange and elsewhere in the Metropolitan district are as follows:

Note.—Price changes are indicated by
black-face type.
Hudson River common\$8.50@\$9.00
Davidson River common
Raritan common 8.50@ 9.00
Second hand common 4.00@ 5.00
Front or face
Trong of Important transfer and a second
CEMENT (Wholesale, 500 bbls. lots and
over, alongside dock, N. Y.):
Domestic Portland, Spot\$1.67@
Over 30 days
10c. bag; returns on bags.
10c. bag, returns on bags.
Mill base 1.05@
Con. Rosendale net, to dealers,
wood or duck bags 1.00@
Dealers' net prices to job 1.20@
7½c. bag; return on bags.
Alsen's GermanNo Quotation
Dyckerhoff German No Quotation
CRUSHED STONE (500 cu. yd. lots F. O.
B. along side dock N. Y., wholesale):
Trap rock, 1½ in
Trap rock, % in
Bluestone, 1½ in
Bluestone % in 1.00@ ——

Bluestone, 4 In 1.00@ —
GLASS, Window—from jobbers' list— Discounts.
Window, 1st three brackets90-10
All other single thick89
Double thick905
Plate, discounts off lists up to 5
ft90-10
Plate, discounts off lists over 5
ft90-10-5
GRAVEL (500 cu. yd. lots F. O. B. along

		sid	е	de	oc	k	1	٧.	7	Ϋ́.	,	7	v)	no)Ĩ	es	sa	1	e i) :		1	
																							\$0.85
																							.80
Ρ.	S.	C.	g	ra	V	el																	.95

HOLLOW TILE (fireproofing, Prices F.

	O.	D. 1	act	OI.	у,	1	6	LL	ш	HI	111	JU	y	, ,	N. J.).	
Ext	erior															
															\$0.0625	
	6x12:															ı
	8x12															
															.125	
	12x1		in												.156	
Inte	erior-															
															\$0.042	
	3x12	x12	in.												.042	

4x12x12 6x12x12				
LIME (Sta Farnham Ch	andard 3	00 lb. bbl	s. whole	esale): \$1.60
Eastern con Hydrated fi	nmon		. 1.15@	1.37 1/2

LINSEE	D OI	L—	
			.\$0.78@\$0.80

LUBRICANTS (Mineral):		
Black, refined, summer \$	0.13@\$	0.14
Black, 20 gravity, 15 cold test.	.14@	.15
Cylinder, light filtered	.21@	.23
Cylinder, dark, steam, refined	.15@	.17

LUMBER City):	(Wholesale	pric	es,	Ne	w	Yo	rk
Yellow pine	(merchanta	able	190	5,	f.	0.	b.

Terrow prine (merchantable 1905, 1.	U.	D.
N. Y.):		
8 to 12 in\$28.50@\$	35.	00
14 to 16 in		
Heart face siding 4-4 & 5-4@		
Flooring, 13-16x2½ & 3 ins. 13.00@	25.	00
Hemlock, Pa., f. o. b. N. Y.		
base price, per M@	23.	50
Hemlock, W. Va., base price		
per M — @	23.	00
Hemlock, Eastern mixed		
cargoes — @	21.	00
(To mixed cargo price add freight \$1		
Spruce Canadian\$24.00@\$	25.	00
Spruce (W. Va. f. o. b. N. Y., lighte		
limits):		
2x4 18 and 20 ft	30	00

			per	M.	for	each	inch	over	12	
	Add		per	M.	for	every	2 ft.	over	20	
,		in le			20110	rh on	droge	. A		

9 in., 16 ft. and under..... 31.00

PLASTER—(Basic dealer prices, at yard, Manhattan): Masons finishing in 100 lb. bags, per ton.......\$9.50@\$10.50

Mill	base 8.50@ —
2 in. 3 in.	OCKS— (solid) per sq. ft\$0.06 (hollow)
Boar	ds % in. thick, per sq. yd

SAND—	
Screened and washed Cow Bay, 500	
cu. yds. lots, wholesale\$0.40@ —	_
SLATE (Per Square, N. Y.):	

SLATE (Per Square, N. Y.):	
SLATE (Per Square, N. Y.): Penn, Bangor ribbon\$4.10@\$4.50	
Munson, Maine, No. 1 5.50@ 5.75	
Munson, Maine, No. 2 4.50@ 6.75	
No. 1 red	
Unfading green 4.00@ 6.00	
Genuine Bangor 4.00@ 4.75	
Pen Argyle 4.00@ —	
Vermont sea green 3.00@ 435	

STRUCTURAL STEEL (Tidewater):

Beams	& c1	nannel	s up	to 14	in.2.4	119c@	_
Beams	& c	hanne	ls ov	er 14	in.2.4	19c@	
Angles							
Zees a							
Steel							
DICCI	war s,	HELLI	CALL	40		11000	

TRUST COMPANY'S NEW BUILDING

New Structure on Fifth Avenue, Near Fifty-Sixth Street, a Distinctive Banking Edifice

THE Metropolitan Trust Company of the City of New York, 49 Wall street, opened its new branch building at 716 Fifth avenue Monday, March 6. This building was designed by Holmes and Winslow, architects, 103 Park avenue, who are specialists in the design of banking buildings, and their appurtenances, and was erected at an approximate cost of \$50,000 by the Edward Corning Company, 52 Vanderbilt avenue. The structure, which is individual and distinctive in character, was designed for the exclusive needs of the trust company in this district. The facade is dignified in aspect and denotes its purpose; the style being the Italian Renaissance order of architecture. On account of the narrow lot which the building occupies, especial care was taken in refining the details of the facade so as to obtain a broader effect. The material used is white Vermont marble, with window openings trimmed in kalamein bronze frames and sash. The protecting guards, entrance way gate and sliding doors are of solid bronze. entrance way gate and sliding doors are of solid bronze.

Only fireproof material has entered into the construction of the superstructure. A large skylight of ornamental glass adorns the ceiling of the main banking room, supplying ample natural light, which is added to by the light from the arched window in the front of

the building.

The finish and equipment of the interior embodies the acme of professional skill. Crowning the main bank-ing room is a barrel vault plaster ceil-ing, with coffers, the ornaments of which are brought out in relief by delicate decoration. The side walls are harmoniously decorated, having pilasters and moulded panels as ornament. At and moulded panels as ornament. At the rear of the banking room, promin-ently located and forming a panel close to the ceiling, an old Roman coin is brought out in delicate relief as a part of the decorative scheme.

The entire equipment for the working force is of metal fireproof construction with mahogany grain finish. Safe cabinets, special stationery and filing cabinets are provided and the entire arrangement one of economy of space and

efficiency.

The banking screen is faced with a beautiful Breche Opal light Skyros Italian marble, which continues around the entire public space and forms the rail of the front office as well as the balustrade of the stair leading to the safe deposit department in the basement. Solid bronze guards and frames as well as especially etched plate glass forms component parts of the banking forms component parts of the banking screen. All interior doors and frames are of kalamein bronze finished to match the hardware and other bronze work in color.

work in color.

The president's private office is in close proximity to that of the manager and banking force and is finished in mahogany. The room for women customers has been conveniently arranged to provide for their comfort and privacy and is so located as to be accessible to both preciping and paying to provide for their comfort and privacy and is so located as to be accessible to both receiving and paying tellers. This room is decorated and furnished in a manner similar to that set apart for the use of the president. A board room has been located on the rear mezzanine floor which is finished with a mahogany wainscot to a height of 7 feet 6 inches and adorned with a mantel of simple Italian design. The furniture, lighting fixtures and decorations of this room have combined to make it a complete and harmonious unit. A feature of particular interest in this building is the safe deposit vault and silver storage which is located in the basement and accessible by easy stairs or electric elevator. The main vault is the product of skilled workmanship and is thoroughly protected by steel linings and a steel door 16 inches thick. The entire vault is doubly safeguarded by the Holmes Electric Protection System

which surrounds it on all sides. security offered to patrons is probably not surpassed in another building of similar character.

The general illumination of the banking room is by indirect lighting, the effect of which is very pleasing. The light is evenly diffused on the ceiling and gives a warm tint and throws a softened light throughout the room. In the working space of the bank the floors are of cork tile, and for the public space door slabs of Tennessee marble have been employed.

PERSONAL AND TRADE NOTES.

William Wood has been appointed Building Inspector of Town of Union, N. J.

Cooney Plumbing Co. has moved its offices from 30 Church street to 584-586 Hudson street.

Ronele Contracting Co. has moved its office from 520 West 183d street to 391 East 149th street.

Ansonia Manufacturing Co. has moved its offices from 30 Church street to 584-586 Hudson street.

Parish & Schroeder, architects, will move their offices from 120 West 31st street to 280 Madison avenue.

Duncan Electric Manufacturing Co., Lafayette, Ind., has moved its New York office from 114 Liberty street to 500 Fifth avenue.

Charles F. Schweinfurth, architect, has moved his offices from the New England Building to the Garfield Building, Cleveland, Ohio.

L. L. Wright Roofing, Waterprooting & Construction Co. has moved its office and plant from 543-545 Smith street to 248-250 Lorraine street, Brooklyn.

M. H. Birge & Sons Co., wall papers, has moved its offices and showrooms from 12 West 37th street to the Murray Hill Building, 10 East 39th street.

J. P. Wells, consulting hydraulic and sanitary engineer, has moved his offices from the Exchange Place Building to the Cutler Building, Rochester, N. Y.

William H. Page Boiler Co. has moved its showroom and general offices from 15 Murray street to the Herald Square Building, 141-145 West 36th street.

E. F. Walker, 30 Church street, has taken the agency for New England and New York for the sale of the pumps and oil and gas engines made by the National Pump & Machine Co.

Martin C. Parker, architect, has opened an office for the general practice of his profession in the Alexander Building, Beaumont, Texas, and desires samples from jobbers and manufacturers.

Benjamin G. Fernald, 95 Liberty street, manager of the New York office of the Kerr Turbine Co., Wellsville, N. Y., was recently elected vice-president and a director of the company.

Howard F. Daly, architect, has opened offices for the practice of his profession at 7 East Main street, Amsterdam, N. Y., and desires samples and catalogues from manufacturers interested in the building trades.

John A. Bensel, formerly State Engineer, has been retained by the Water Service Commission of Bernardsville, N. J., to prepare the preliminary plans for the water power development of Dam 6 in that city.

Hoboken Housing Association, a cent organization, has adopted resolu-tions condemning the Brackner bill to abolish the State Tenement House Com-mission of New Jersey and place the duties now performed by it under the jurisdiction of the several local Boards of Health.

Eugene H. Knight, architect, formerly connected with the office of William C. Weston, has opened offices for the independent practice of his profession in the Brown-Marx Building, Birmingham, Ala., and desires samples from manufacturers interested in the building trades. He was formerly connected with Henry Hornbostel in this city.

United States Gypsum Company, at a recent special stockholders' meeting, approved an increase in the capital stock from \$8,500,000 to \$10,000,000. All of the additional stock will be preferred, and stockholders of record February 15 have the privilege to subscribe to the new stock to the extent of three-sevenths of their present holdings.

Architectural Visitors—The follow-

their present holdings.

Architectural Visitors.—The following-named have been appointed as a committee of visitors to the School of Architecture at Columbia University, to check up scholastic results by professional standards: New York Chapter of the American Institute of Architects—Bertam G. Goodhue, Charles A. Platt and Edgerton Swartwout; Society of Beaux-Arts Architects—Thomas Hastings, Henry F. Hornbostel and Lloyd Warren; Alumni Association of the School of Architecture of Columbia—Goodhue Livingston, John Russell Pope and I. N. Phelps Stokes. Phelps Stokes.

Edwin Brumbaugh, son of Governor Martin G. Brumbaugh of Pennsylvania, has opened an office for the practice of the profession of architecture, in the Real Estate Trust Building, Philadelphia, Pa. He is a graduate from the School of Architecture of the University of Pennsylvania and was the winner of of Pennsylvania and was the winner of the faculty medal and other prizes while a student at that institution. Since his graduation he has been connected with the offices of several prominent archi-tects in Philadelphia and was lately chief draughtsman in the office of Charles Barton Keen.

Barton Keen.

J. J. Murphy, Commissioner of the Tenement House Department, was the guest of honor at a beefsteak dinner given by the Builders' Protective Association of the Bronx at Ebling's Casino, Monday evening, March 6. William C. Bergen was the toastmaster of the evening. Commissioner Murphy was presented with a set of engrossed resolutions in recognition of his work in connection with the administration of the Tenement House Department. The committee in charge of the dinner consisted of August F. Schwartzler, chairman, H. Jackson, W. G. Bergen, P. J. Reville and M. Mueller Jackson, W. G and M. Mueller

OBITUARY.

Thomas F. Morris, for many years in the employ of the city as an inspector of sewers, died at his home, 671 Oakland place, Saturday, March 4. He was born in New York fifty years ago.

John Flood, a mason contractor, living at 266 42d street, Brooklyn, died of a complication of diseases in the Norwegian Hospital, Thursday, March 2. He had been ill for about a week. Mr. Flood was born in South Brooklyn. He is survived by his widow and three children.

vived by his widow and three children.

James Garrett Wallace, Commissioner of Buildings in the administration of Mayor Van Wyck, died of arteriosclerosis at his home, 502 West 143d street, Saturday, March 4. He was seventy years of age. Mr. Wallace had been for many years prominent as a builder in this city and was well known in Democratic tolicies. He was born in New Haven, Conn. He was a former trustee of the Public Schools of the Nineteenth ward, and later was inspector of schools. Mr. Wallace was a member of the Tammany Hall General Committee. He is survived by three sons and two daughters. sons and two daughters.

Plans for Residence.

William Woodward, president of the Hanover National Bank, has retained Delano & Aldrich, architects, 4 East 39th street, to prepare the plans and specifications for the residence he will erect for his own occupancy on the property recently purchased at 9-11 East 86th

street. The proposed structure will be five or six stories in height, built on a plot 51x100 feet. The construction will be fireproof in every particular. The de-tails of this operation have not been de-cided upon, and it will probably be some time before the building can be started.

New 36th Street Project.

Michael Coleman, 125 West 56th street, has purchased property in 36th street, between Fifth and Sixth avenues, street, between Fifth and Sixth avenues, and contemplates the erection of a twelve-story mercantile structure which will include some interesting features. The structure will have a façade of brick with trimmings of limestone, and its construction will be strictly fireproof. The building will be designed for showroom purposes and no manufacturing of any kind will be permitted. Further details of this operation will be announced in a later issue of The Record and Guide. and Guide.

NO ARCHITECTS SELECTED.

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

WATERTOWN, N. Y.—The Y. W. C. A., Joseph Atwell, chairman, Board of Trustees, contemplates the erection of a Y. W. C. A. building here. Details have not been decided. No architect selected. No site

selected.

RIVERHEAD, L. I.—The Board of Education of Riverhead, Ernest W. Tooker, president, E. Robinson, clerk, contemplates the erection of a brick high school, to cost \$50,000. No architect selected.

SYRACUSE, N. Y.—Syracuse Terminal & Warehouse Co. contemplates the construction of an 8-sty reinforced concrete warehouse about 90x300 ft, in Tracey st, to cost approximately \$200,000. Details not decided. Architect not selected.

CATO. N. Y.—The Cato Grange contemplates are supported by the contemplate of the contemplates of the contemplate of the contemplates of the contemplate of the contemplates of the contemplate

CATO, N. Y.—The Cato Grange contemplates the erection of a 2-sty brick Grange

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(No Architects Selected-Continued.)

Hall, for which no architect has been selected. Details not decided.

SYRACUSE, N. Y.—All Saint's Episcopal Church, Rev. R. J. Phillips, 221 West Borden av, rector, contemplates the erection of a brick or stone church to cost about \$30,000, at the southwest cor of McLennan av and South Salina st. Architect not selected. lected.

NEWBURGH, N. Y.—Mrs. F. Delano Hitch contemplates the rebuilding of the residence which was recently destroyed by fire. The project will cost approximately \$50,000. Warren Delano, 1 Broadway, Manhattan, in charge for owner. No architect selected architect selected.

ISLEIN, N. J.—The Board of Education of Woodbridge Township, N. J., E. C. Ensign, district clerk, Woodbridge, N. J., contemplates the erection of a 4-room brick school to cost \$20,000. No architect selected.

MARLBOROUGH, N. Y.—A committee of citizens Mrs. Wm. B. Veile interested, contemplates the erection of a library and hall to replace the one recently destroyed by fire. No architect or site selected.

TICONDEROGA, N. Y.—The village and Town of Ticonderoga, N. Y., contemplates the erection of a village and town hall to cost about \$40,000. No architect selected.

PLANS FIGURING.

DWELLINGS.
GARDEN CITY, L. I.—Carl L. Otto, 45
Broadway, architect, is taking estimates
on general contract to close March 14th,
for a 2½-sty terra cotta block residence,
garage and greenhouse at Garden City,
L. I., for John Bossert, Nassau Boul., Garden City, Cost., about \$35,000.

LONG BEACH, L. I.—G. B. MacBride,
architect, 3 West 52d st, Manhattan, is
taking estimates on general contract to
close March 15, for a 2½-sty brick and
stucco dwelling, 45x33 ft, for Geo. McManus, care architect. Cost, \$12,000.

ROSLYN, L. I.—Hoppin & Koen, 224-5th

ROSLYN, L. I.—Hoppin & Koen, 224-5th av, are taking estimates on general contract to close March 14th, for a 2½-sty brick and marble residence, 90x130 ft, for Wm. F. Sheehan, owner, care architect. Cost, about \$50,000.

FLUSHING, L. I.—Office of E. Burnett, F. S. Marlow in charge, 11 East 24th st, Manhattan, is taking estimates on general contract to close March 13th for the 2½-sty frame and stucco dwelling 46x54 ft., for E. W. Marlow, 63 Wall st, Manhattan, owner. Cost, about \$18,000.

HOSPITALS AND ASYLUMS.
MT. VERNON, N. Y.—Geo. M. Bartlett,
103 Park av, Manhattan, is taking estimates on general contract for the 4-sty
tile and stucco Nurses Home on North
7th av, for the Mt. Vernon Hospital, Henry
J. Sills, president. Cost about \$25,000.

J. Sills, president. Cost about \$25,000.

MUNICIPAL.

NEWARK, N. J.—Thos. L. Raymond, chairman of the Building Committee of the Common Council of Newark, N. J., is taking estimates on general contract to close 2 p. m., March 21st, for interior alterations to the Board of Health Building at the corner of Plane and William sts, from plans by N. J. Convery, 207 Market st, architect. Cost, \$14,000.

FORT TERRY, N. Y.—U. S. Government, Walter B. McCaskey, Quartermaster, Fort H. G. Wright, N. Y., is taking estimates on general contract to close 9 a. m., March 18, for the construction of a double set of officers' quarters. Private plans. Cost, \$12,000.

\$12,000.

SCHOOLS AND COLLEGES.
RICHMOND HILL, L. I.—Gustave E. Steinback, 15 East 40th st, Manhattan, architect, is taking estimates on general contract to close March 16th, for the 2-sty brick parochial school 60x115 ft, at the corner of Greenwood and Brandon avs, for the R. C. Church of the Holy Child. Cost, about \$55,000.

EAST AURORA, N. Y.—D. M. Rumsey, village clerk, is taking estimates on general contract to close 2 p. m., March 15th, for the construction of a 3-sty brick high school, 18 rooms, 92x142 ft, at Main and Grove sts, from plans by Harris & Merritt, Erie Co. Savings Bank Bldg., Buffalo, N. Y. Cost, \$125,000.

THEATRES.

HACKENSACK, N. J.—Coleman Gray, 236 Moore st, architect, is taking bids on general contract to close about March 15 for a 1-sty and balcony moving picture and vaudeville theatre, 55x120 ft, at 144 Main st, for R. D. Deckert, 60 Atlantic st. Cost, about \$40,000.

PATERSON, N. J.—Charles E. Slaight, architect, Romaine Bldg., is taking estimates on general and separate contracts

to close March 15th for a brick moving picture theatre, at 204 Market st, for Max Gold, Main st, owner. Cost, about \$20,000.

CONTEMPLATED

CONSTRUCTION.

Manhattan.

APARTMENTS, FLATS & TENEMENTS.

150TH ST.—Julius Weinstein, 7th av and Cathedral Pkway, contemplates the erection of two 6-sty brick apartments on plot 100x100 ft, in the north side of 150th st, 200 ft east of Broadway. Details will be appropried later. announced later.

WADSWORTH AV.—Irving Margon, 149th st and 3d av, is preparing plans for four 5-sty apartments, 50x85 ft, on the west side of Wadsworth av, 100 ft north of 190th st, for the Zagon Realty Co., John Katzman, 351 Wadsworth av, owner and builder. and builder.

DWELLINGS.
72ND ST.—Wm. F. Beekman, 345-5th av, is preparing plans for alterations to the 4-sty brick dwelling, 25x100 ft, at 18 East 72d st, for Chas. E. Danforth, 5 Nassau st, owner. Cost about \$15,000.

owner. Cost about \$15,000.

FACTORIES AND WAREHOUSES.
21ST ST.—Paul C. Hunter, 191 9th av,
has completed plans for an 8-sty brick
storage building, 75x100 ft, at 541-545
West 21st st, for Mrs. M. N. Shannon,
owner, care architect. Lessee, the Powers
Stores Co. Cost, \$140,000. Standard Concrete Steel Co., 418 East 31st st, general

contractor.

HALLS AND CLUBS.
62ND ST.—Cross & Cross, 10 East 47th
st, are preparing plans for a 4-sty brick
club house, 40x102 ft, for the Links Club,
Chas. B. MacDonald, 140 Broadway, interested, at 36-38 East 62d st. Cost, \$75,000.
Details available later.

SCHOOLS AND COLLEGES.

70TH ST.—Gustave E. Steinback, 15
East 40th st, has been retained to prepare plans for a 5-sty brick parochial
school on plot 80x100 ft, at 147-153 West
70th st, for the Church of the Blessed
Sacrament. Rev. Father Thos. F. Myhan,
152 71st st, pastor.

STABLES AND GARAGES.

128TH ST.—Harry T. Howell, 149th st and 3rd av, has completed plans for a 1-sty brick garage 25x95 ft, in the south side of 128th st, 285 ft west of 5th av, for Arthur B. Dockrell, owner, care architect. Cost, \$8,000.

125TH ST.—C. F. Peck, 7 West 42nd st, has completed plans for a 1-sty garage 60x100 ft, at 723 West 125th st, for Martin Garlocker, owner, care architect. Cost,

STORES, OFFICES AND LOFTS.
BROADWAY.—Schwartz & Gross, 347
5th av, are preparing plans for a 16-sty
brick store and office building, 75x95 ft,
at the southeast corner of Broadway and
21st st, for the Ritz Realty Co., Robt. N.
Catts, president, 14 East 46th st. Cost,
\$500,000. Owner builds.

BROADWAY.—Fredk. P. Platt, 1123 Broadway, has been retained to prepare plans for a 1-sty store building on Broad-way, near Vesey st, for A. Schulte Cigar Co., World Building, lessee of land and owner of building. Cost, \$25,000. Details will be announced later.

32ND ST.—Walter Heafeli, 245 West 55th st, is preparing preliminary plans for a 12-sty store and loft building on plot 98x100 at 44 East 32d st, for the Hasco Bldg. Co., 245 West 55th st, owner and builder. Cost, \$275,000.

57TH ST.—Henry Otis Chapman, 334-5th av, is preparing plans for a 10-sty brick store and loft building 25x100 ft, at 14 West 57th st, for Henri Bendel, 12 West 57th st, owner. Robt. W. Boyd, 149 Broadway, steel engineer.

Bronx.

APARTMENTS, FLATS & TENEMENTS.
HAVEN AV.—J. M. Felson, 1133 Broadway, has completed plans for a 5-sty brick apartment, 50x103 ft, on Haven av, 250 ft north of 171st st, for Chas. Lippman, 565 West 162d st, owner and builder. Cost, \$40,000.

FACTORIES AND WAREHOUSES.
RIVER AV.—Geo. H. Pegram, 165 Broadway, is preparing plans for a 1½-sty brick transformer station, 60x120 ft, at River av and 162d st, for the Interborough Rapid Transit Co., 165 Broadway. Cost, \$50,000. Architect will take estimates about April

SCHOOLS AND COLLEGES.

ELTON AV.—Gustave E. Steinback, 15 East 40th st, has completed plans for a 4-sty brick parochial school, 65x100 ft, at the corner of Elton av and 156th st, for St. Adelberts R. C. Church, Rev. Father J. Zaniewics, pastor, 420 East 156th st.

STORES, OFFICES, LOFTS.

149TH ST.—Harry T. Howell, 149th st
and 3rd av, has completed plans for a 2sty brick store and office building, 25x72
ft, in the north side of 149th st, 275 ft
west of Melrose av, for the Delta Realty
Co., A. J. Shamberg, president, T. J. Quinn,
369 East 149th st, secretary. Cost, \$10,000.

3RD AV.—Herbert M. Baer, 665-5th av, is preparing plans for a 1-sty brick tax-payer at the N. E. corner of 3rd av and 138th st, for the 2550-3rd av Co., J. Clarence Davies, president. Cost, \$12,000.

Brooklyn.

APARTMENTS, FLATS & TENEMENTS.
3D AV.—Shampan & Shampan, 772
Broadway, Brooklyn, have completed plans
for nine 3-sty brick apartments with stores
at the southeast corner of 3d av and Senator st, for the Levy Bros. Realty Co.,
owner and builder.

61ST ST.—Kallich & Lubroth, 215 Montague st, have completed plans for two 4-sty brick apartments, 60x85 ft, in the north side of 61st st, 180 ft east of 4th av, for Louise Engel, 554 West 111th st, Manhattan, owner and builder. Cost, \$30,000

PARKSIDE AV.—Shampan & Shampan, 772 Broadway, are preparing plans for six 4-sty brick apartments, 50x88 ft, on Parkside av, between Flatbush and Bedford avs, for owner, care Louis Gold 44 Court st, Brooklyn. Cost, \$45,000 each.

Court st, Brooklyn. Cost, \$45,000 each.
63D ST.—S. Millman & Son, 1780 Pitkin av, are preparing plans for ten 3-sty brick tenements, 34x67 ft, in the south side of 63d st, 122 ft west of 18th av, for the Dean Building Corp., 44 Court st, owner and builder. Cost, \$6,500 each.

BAY RIDGE AV.—Kallich & Lubroth, 215 Montague st, are preparing plans for three 4-sty brick apartments, 50x87 ft, on the north side of Bay Ridge av, for Aldine Realty Co., Simon Kaiser, president, 367 Fulton st, owner and builder. Cost, \$25,000 each.

HOWARD AV.—Jos. Kellner. 1311 Pres-

HOWARD AV .- Jos. Kellner, 1311 President st, will erect four 3-sty brick apartments, with stores, 19x45 ft, at the southwest corner of Howard av and Chauncey st, from plans by Cohn Bros., 361 Stone av. Cost, \$6,000 each,

av. Cost, \$6,000 each.

76TH ST.—Kallich & Lubroth, 215 Montague st, are preparing plans for a 4-sty brick apartment, 60x88 ft, in the south side of 77th st, 177 ft west of 5th av, for the 76th St Construction Co., Morris Simon, president, 1975 Cropsey av, owner and builder . Cost, \$30,000.

60TH ST.—Laspia & Salvati, 525 Grand st, are preparing plans for four 3-sty brick apartments and stores 18x55 ft each, in the north side of 60th st, 18 ft east of 16th av, for the Portland Constr. Co., 61st st and 18th av, owner and builder. Cost, \$6,500 each.

17TH ST.—Maximilian Zipkes, 405 Lex-

17TH ST.—Maximilian Zipkes, 405 Lexington av, Manhattan, has completed plans for a 5-sty store and apartment 60x60 ft, at the N. W. corner of 17th st and 4th av, for L. Rosenberg, 189 Montague st, owner and builder. Cost, \$50,000.

80TH ST.—Simon Abels, 44 Court st, has purchased property in the north side of 80th st 100 ft west of 5th av, and contemplates the erection of a 4-sty brick apartment house 50x90 ft, to cost about \$40,000. Architects name will be announced later.

68TH ST.—A. Martirre, 6005-14th av, is preparing plans for a 4-sty brick apartment 40x83 ft, on the south side of 68th st, 100 ft east of 14th av, for J. Desposito, owner, care architect. Cost, \$25,000.

SO. 10TH ST.—Shampan & Shampan, 772 Broadway, have completed plans for

772 Broadway, have completed plans for a 6-sty brick apartment, 50x112 ft, on the south side of So. 10th st, 146 ft east of Ferry st, for the Keap Construction Co., owner and builder.

DWELLINGS.

AV K.—Benjamin F. Hudson, 319 9th st, Brooklyn, is preparing plans for a 2½-sty frame dwelling, 22x42 ft, on the north side of Av K, 100 ft east of 10th st, for Samuel Bergs, 260 Kingston av, owner and builder. Cost, \$5,000.

OCEAN AV.—A. White Pierce, 59 Court st, is preparing plans for fourteen 2½-sty frame dwellings on the west side of Ocean av, 100 ft south of Av S, for B. R. Constr. Co., Morris Dorrin, 618 Hopkinson av, owner and builder. Cost, \$4,500 each.

23D ST.—R. T. Schaefer, 1526 Flatbush av, Brooklyn, is preparing plans for two 2½-sty frame dwellings, 18x39 ft, in the east side of 23d st, 480 ft south of Av M., for Wm. Bordfeld, 636 East 34th st, Brooklyn, owner and builder. Cost, \$4,500 each.

AV L.—R. T. Schaefer, 1526 Flatbush av, is preparing plans for seven 2½-sty frame dwellings, 17x39 ft, on the north side of Av L, between East 14th and East 15th

sts, for Wm. Bordfeld, 636 East 34th st, owner and builder. Cost, \$3,500 each.

AV H.-Shampan & Shampan, 772 Broad-AV H.—Shampan & Shampan, 772 Broadway, are preparing plans for five 3-sty brick dwellings and stores at the southwest corner of Av H and East 15th st, for the G. & M. Improvement Co., Joseph Grodsky, president, 16 Court st, owner and builder. Cost, \$8,000 each.

MERMAID AV.—Harry Olsen, 1655 51st st, is preparing plans for two 2-sty brick dwellings, 15x30 ft, at the southwest corner of Mermaid av and West 30th st, for Celia Levine, 1318 55th st, owner and builder. builder.

builder.

WEST 1ST ST.—B. F. Hudson, 319 9th st, is preparing plans for six 2-sty frame dwellings, 18x38 ft, on the west side of West 1st st, 195 ft north of Av I, for Fred Kistler, 8158 New Utrecht av, owner and builder. Cost, \$8,000 each.

AV L.—B. F. Hudson, 319 9th st, is preparing plans for four 2½-sty frame and stucco dwellings, 18x42 ft, at the southeast corner of Av L and East 13th st, for Ida E. Dietrich, 1410 Av. J, owner and builder. Cost, \$4,000 each.

7TH ST.—Chas. M. Straub, 147 4th av. Manhattan, is preparing plans for ten 2-sty brick dwellings, 40x55 ft, in the west side of East 7th st, between Av. U and Av. T. Owner's name will be announced later

37TH ST.—John C. Wandell Co., 4 Court Sq., Brooklyn, has completed plans for two 2-sty frame dwellings, 16x36 ft, in the east side of 37th st, 140 ft south of Linden av, for the Rugby General Contracting Co., 221 East 39th st, owner and builder. Cost, \$5.000 total. \$5,000 total.

SURF AV.—Harry J. Sprung, 44 Court st, has completed plans for four 3-sty brick dwellings with stores, 20x56 ft, on Surf av, corner 32d st, for R. Shuldiner, owner and builder. Cost, \$5,000 each.

VANDERBILT AV.—Wm. H. Ludwig, 16

Court st, is preparing plans for a 3-sty brick store and dwelling, 20x55 ft, on the east side of Vanderbilt av, 226 ft north of Prospect pl, for R. Von Lehn & Sons, 2701 Av G, owner and builder. Cost, \$6,000.

5TH AV.--Cantor & Dorfman, 373 Fulton st, are preparing plans for eight 3-sty



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brick dwellings and stores on the west side of 5th av, 21 ft north of 80th st, for the A. & S. Bldg. Corp., Simon Abels, president, 44 Court st, owner and builder. Cost, \$6,500 each.

Cost, \$6,500 each.

5TH AV.—Cantor & Dorfman, 373 Fulton st, are preparing plans for a 3-sty brick store and dwelling 21x90 ft, at the N. W. corner of 5th av and 80th st, for the A & S Bldg. Corp., Simon Abels, 44 Court st, owner and builder. Cost, \$9,000.

50TH ST.—F. W. Eisenla, 147 Remsen st, has completed plans for a 2½-sty frame and stucco dwelling, 24x42 ft, in the south side of 50th st, 180 ft east of 14th av, for Harris Wilner, 4706 13th av, owner and builder. Cost, \$4,500.

FACTORIES AND WAREHOUSES.

owner and builder. Cost, \$4,500.

FACTORIES AND WAREHOUSES.
KENT AV.—F. W. Wurster & Co., 375
Kent av, contemplates the erection of a
brick and concrete iron working plant
to cost about \$60,000 at Kent av and So.
6th st. Details will be announced later.
DITMAS AV.—Benjamin Driesler, 153
Remsen st, is preparing plans for a 1-sty
brick drug building, 75x140 ft, on Ditmas
av between East 83rd and East 84th sts,
for Wm. Beckers Analine & Chemical
Works, owner on premises. Cost, \$12,000.

HALLS AND CLUBS.

Works, owner on premises. Cost, \$12,000.

HALLS AND CLUBS.

CARLETON AV.—Ludlow & Peabody,
101 Park av, Manhattan, are preparing
plans for a 5-sty brick association building for the Y. M. C. A., J. W. Cook, 55 Hanson Pl., general secretary, at 405 Carleton
av. Details will be announced later.

av. Details will be announced later.

STABLES AND GARAGES.

PARK PL.—John J. Carroll, Rockaway Park, L. I., is preparing plans for a 1-sty brick garage, 33x100 ft, in Park Pl., east of Rogers av. James McDonald, Bedford and Myrtle avs, owner, will soon take bids on general contract. Cost, \$15,000.

on general contract. Cost, \$15,000. THEATRES.

JEROME AV.—B. J. Driesler, 153 Remsen st is preparing plans for a 1-sty brick theatre 45x90 ft, seating about 600, at the northwest corner of Jerome av and East 17th st, for Mrs. Rose Mandel, 1617 Sheepshead Bay Rd., owner and builder. Cost, \$12,000.

MYRTLE AV .- Thos. W. Lamb, 644 8th MYRTLE AV.—Thos. W. Lamb, 644 8th av, Manhattan, is preparing plans for a 3-sty moving picture theatre, 40x153 ft, seating 2,500, on the north side of Myrtle av, 130 ft east of Madison st, for the Ridgewood Operating Corp., 189 Montague st, owner. Cost, \$100,000.

Queens.

APARTMENTS, FLATS & TENEMENTS. FLUSHING, L. I.—F. A. Wright, 110 East 23d st, Manhattan, has completed plans for a 4-sty brick apartment, 36x86 ft, on the north side of Sanford av, 50 ft east of Central av, for the Sanford Av. Constr. Co., F. B. Zittel, Broadway and 79th st, Manhattan, owner and builder. Cost. \$30,000 79th st, Mar Cost, \$30,000.

Cost, \$30,000.

RICHMOND HILL, L. I.—Cantor & Dorfman, 373 Fulton st, Brooklyn, have completed plans for a 2-sty store and dwelling, 40x45 ft, on the east side of Liberty av, 68 ft north of West st, for the Triangle Holding Co., 44 Court st, owner and builder. Cost, \$5,000.

RIDGEWOOD, L. I.—L. Berger & Co., 1652 Myrtle av, are preparing plans for four 3-sty brick tenements, 27x77 ft, on the west side of Seneca av, 20 ft south of Stockholm st, for Magarette Hildebrand, 476 Seneca av, owner and builder. Cost, \$8,000 each.

RIDGEWOOD, L. I.—L. Berger, 1632

Cost, \$8,000 each.

RIDGEWOOD, L. I.—L. Berger, 1632
Myrtle av, is preparing plans for a 3-sty
brick store and flat, 20x90 ft, at the southwest corner of Seneca av and Stockholm
st, for Magarette Hildebrand, 476 Seneca
av, owner and builder. Cost, \$12,000.

RIDGEWOOD, L. I.—L. Berger & Co.,
1652 Myrtle av, is preparing plans for
a 3-sty brick apartment, 19x61 ft, on the
west side of Seneca av, 131 ft south of
Stockholm st, for Maragette Hildebrand,
476 Seneca av, owner and builder. Cost,
\$6,000.

RIDGEWOOD, L. I.—L. Berger & Co., 1652 Myrtle av, are preparing plans for a 3-sty brick apartment with store, 20x 100 ft, at the southwest corner of Jefferson & Wyckoff avs, for Gough & Church, 1344 Jefferson av, owners and builders. Cost, \$10,000.

BANKS.

COLLEGE POINT, L. I.—A. Wallace McCrea & Co., 23 East 15th st, Manhattan, have been retained to prepare plans for a 1-sty brick and stone bank building, 25x90 ft, for the College Point Savings Bank, F. W. Grell, president. Plans will be completed about April 1.

DWELLINGS.

KEW, L. I.—Walter McQuade, 47 West 34th st, Manhattan, is preparing plans for a 2½-sty frame dwelling, 39x33 ft, at the corner of Greenfeld av and Audley st, for Chappel-Fields Constr. Co., Amityville, L. I., owner and builder. Cost, \$5,500.

NEPONSET, L. I.—John A. Lasher, Rockaway Park, L. I., has completed plans for a 2½-sty frame dwelling, 24x36 ft, in Seminole st, near Washington av, for Elsie Gilfeather, Dakota av, Neponset, L. I., owner. Cost, \$5,000. Architect builds.

INWOOD, L. I.—James H. Cornell, Mott av, Far Rockaway, L. I., has completed plans for a 2½-sty frame dwelling, 26x34 ft, for Samuel Coles, owner. Cost, \$5,000.

QUEENS, L. I.—W. B. Wills, 1183 Myrtle av, Brooklyn, has completed plans for three 2½-sty frame dwellings, 26x36 ft, in the north side of Spruce st, east of Jackson av, for W. & M. Hess, 1003 Lafayette av, Brooklyn, owner and builder. Cost, \$7,000 each.

BELLE HARBOR, L. I.—Plans have been prepared privately for a 2½-sty frame and stucco dwelling, 26x35 ft, on Chester av, near Ocean av, for Albert Beldhuisen, Flatiron Bldg., Manhattan, owner. John A. Lasher, Rockaway Park, L. I., general contractor. Cost, \$5,000.

BELLE HARBOR, L. I.—Plans have been prepared privately for a 2½-sty frame dwelling, 55x44 ft, on Lincoln av, near Newport av, for John A. Lasher, Rockaway Park, L. I., owner and builder.

Cost, \$8,500.

RICHMOND HILL, L. I.—L. Berger & Co., 1652 Myrtle av, have completed plans for four 3-sty brick dwellings 20x57 ft, on the south side of Liberty av 60 ft west of Chestnut st for the Ring, Gibson Co., 766 Fresh Pond Rd., owner and builder. Total cost, \$24,000.

SCHOOLS AND COLLEGES.
WHITESTONE, L. I.—James S. Maher,
431 West 14th st, Manhattan, is preparing revised plans for a 3-sty brick parochial school containing 12 class rooms and
auditorium for St. Luke's R. C. Church,
Rev. Father Thos. J. O'Brien, pastor. Cost,
\$100,000.

Nassau.

PARTMENTS, FLATS & TENEMENTS. FARMINGDALE, L. I.—Louis Inglee, Amityville, L. I., is preparing plans for the 2-sty brick apartment with stores, 55 x55 ft, for owner, to be announced later. Cost, \$7,000.

DWELLINGS.
GLEN COVE, L. I.—H. C. Pelton, 35
West 39th st, Manhattan, is preparing
plans for remodeling 2½-sty frame dwelling for H. Schniewind, owner, care architect. Cost, about \$7,000. Lithic Constr. tect. Cost, about \$7,000. Lithic Constr. Co., 103 Park av, Manhattan, general contractor.

GLEN COVE, L. I.-Howard Major, owner, care architect. Chas. Brady, Glen Cove, L. I., general contractor. Cost, \$4,000.

OYSTER BAY, L. I.—Clinton Mackenzie, 15 Broad st, Manhattan, is preparing plans for alterations and addition to the 2½-sty frame dwelling for Crawford Burton, owner, care architect. Cost, about \$10,000.

owner, care architect. Cost, about \$10,000. PORT WASHINGTON, L. I.—Excavating is in progress for a 2½-sty frame dwelling, 30x38 ft, in Main st, for Dr. Chas. Steurer, 211 Main st, owner. John Hutchinson, 120 Middle Neck rd, general contractor. Cost, \$6,000.

HOSPITALS AND ASYLUMS.
HEMPSTEAD, L. I.—F. J. Berlenbach, 260 Graham av, Brooklyn, is preparing preliminary plans for a 2-sty brick hospital for the French Nursing Sisters, Henry st, Brooklyn, owners. Details will be available later.

Suffolk.

DWELLINGS.

DWELLINGS.
SHINNECOCK, L. I.—C. F. Peck and E.
L. Brown, 5 East 42d st, Manhattan, are
preparing plans for a terra cotta block
and stucco dwelling, 2½-sty, 62x34 ft, for
J. Romaine Brown, 299 Madison av, Manhattan. Cost, \$20,000.

EAST ISLIP, L. I.—Excavating is in
progress for 2½-sty frame addition to the
residence for H. B. Collins at East Islip,
L. I., to cost \$12,000. Cross & Cross, 10
East 47th st, Manhattan, architects. C. E.
Kirkup, Bayshore, L. I., general contractor. tractor.

Westchester.

APARTMENTS, FLATS & TENEMENTS.

NEW ROCHELLE, N. Y.—Salvatore S.
Calafati, McGovern Bldg., is preparing plans for a 4-sty brick apartment with 5 stores in Division st for I. B. Cohen & Ginsberg Bros., Main st, owners. Cost, about \$40,000. stores ...
Ginsberg Bros., Man.
about \$40,000.

DWELLINGS.

DWELLINGS.

KATONAH, N. Y.—Plans have been prepared privately for a 2½-sty frame dwelling, 27x45 ft, for A. L. Noyes, owner and builder. Cost, \$4,000.

PELHAM MANOR, N. Y.—Delhanty & Wolf, 2 West 47th st, Manhattan, have completed plans for a 2½-sty frame dwelling, 48x36 ft, for Edwin Norton, owner, care architect. Cost, \$7,500.

WHITE PLAINS, N. Y.—Foundations have been completed for a 2½-sty stone residence, 38x100 ft, for Dr. Arnold Knapp, 10 East 54th st, Manhattan, owner. Private plans. Owner builds. Cost, \$12,000.

LARCHMONT MEADOWS, N. Y.—W. T. Towner, 366 5th av, Manhattan, is preparing plans for a 2½-sty tile and stucco dwelling, 40x50 ft, for Mrs. E. L. Johnson, care E. L. Johnson, 131 East 26th st, Manhattan. Cost, \$25,000.

WESTCHESTER PARK, N. Y.—Katz & Fiener, 505 5th av, Manhattan, are preparing plans for a 2-sty brick dwelling, 25x30 ft, in Westchester Park, near Tuckahoe, N. Y., for Jos. D. Luca, owner, care architect. Cost, \$4,000.

architect. Cost, \$4,000.

WESTCHESTER PARK, N. Y.—Katz & Fiener, 505 5th av, Manhattan, are preparing plans for a 2½-sty tile and stucco dwelling, 24x28 ft, in Westchester Park, near Tuckahoe, N. Y., for J. F. Jewitt, owner, care architect. Cost, \$4,000.

YONKERS, N. Y.—Harold D. Walsh, Yonkers, N. Y., has completed plans for a 2½-sty frame dwelling, 36x33 ft, at Lowerre Summit, for the Lowerre Summit Development Co., owner. S. K. Sutherland, 26 Ramsey rd, general contractor. Cost, \$8,000.

FACTORIES & WAREHOUSES.

Cost, \$8,000.

FACTORIES & WAREHOUSES.
OSSINING, N. Y.—Chas. G. Washburn,
Middle Dock, Ossining, N. Y., contemplates the erection of a 1-sty brick mill
construction factory, 500x150 ft, to cost
about \$50,000. Baeck Wall Paper Co., Irvington, N. Y., lessee. Details and architect's name will be announced later.

HOTELS.

MOUNT VERNON, N. Y.—Milton See & Son, 15 East 40th st, Manhattan, are preparing revised plans for a 3-sty tile and stucco hotel, 82x82 ft, at the northwest corner of Cottage and Prospect av, for a company now being formed. Details will be announced later.

New Jersey.

APARTMENTS, FLATS & TENEMENTS.

NEWARK, N. J.—E. V. Warren, 31 Clinton st, has started plans for a 4-sty brick apartment, 54x90 ft, at the northeast corner of Park av and 9th st, to cost \$40,000.

Owner's name announced later.

Owner's name announced later.

JERSEY CITY, N. J.—Nathan Welitoff,
222 Washington st, Newark, N. J., is preparing plans for a 4-sty brick apartment,
50x83 ft, at 67-69 Brinkerhoff st, for B.
Garminsky, 50 Williams av, Jersey City,
owner and builder. Cost, \$35,000.

EAST ORANGE, N. J.—E. V. Warren, 31
Clinton st, Newark, N. J., has completed
plans for a 3-sty tile and stucco apartment
with stores, 30x79 ft, at the northwest
corner of 14th and William sts, for Chas.
S. Orben, 786 Broad st, Newark, owner
and builder. Cost, \$14,000.

WEST ORANGE, N. J.—Albert Nucciarone, 9 Taylor st, Orange, N. J., is preparing plans for a 2-sty frame flat, 30x42 ft,
in Washington st, near Watchung av, for
James B. Aetria, 60 Eaglerock av, owner.
Cost, \$4,500.

EAST ORANGE, N. J.—E. E. Sadille, 38

Cost, \$4,500.

EAST ORANGE, N. J.—E. E. Sadille, 38
Main st, East Orange, and W. E. Lehman,
738 Broad st, Newark, associated, are
preparing plans for a 3-sty brick apartment, 128x55x37x120 ft, at the southwest
corner of Main and Sterling sts, for J. L.
Fiebleman, care architect. Cost, \$48,000.

JERSEY CITY, N. J.—Leo Feinen, 3697
Boulevard, is preparing plans for a 4-sty
brick apartment, 31x96 ft, at the northeast corner of Hutton st and Boulevard
for the National Building Co., M. Gardner,
president, 74 West st, West Hoboken, N.
J., owner and builder. Cost, \$50,000.

HACKENSACK, N. J.—C. V. R. Bogert,

J., owner and builder. Cost, \$50,000.

HACKENSACK, N. J.—C. V. R. Bogert, 167 Main st, is preparing plans for a 2-sty frame and stucco flat, 35x65 ft, in Slate st, near Atlantic st, for the estate of A. V. Moore, 111 Union st. Cost, \$10,000.

NEWARK, N. J.—Hyman Rosensohn, 800 Broad st, is preparing plans for a 3-sty brick flat with stores, 93x67 ft, on Bloomfield av and North 6th st, for J. Fenias, 385 Bloomfield av, owner and builder. Cost, \$20,000.

JERSEY CITY, N. J.—C. H. Ziegler, 75 Montgomery st, is preparing plans for a 3-sty brick tenement, 58x70 ft, at the southwest corner of Baldwin av and Academy st, for J. Saternowitz, owner, on premises. Architect will take bids. Cost, \$20,000.

JERSEY CITY, N. J.—Emil Guhl, 19

Cost, \$20,000.

JERSEY CITY, N. J.—Emil Guhl, 19
Charles st, is preparing plans for a 3-sty
frame flat, 25x70 ft, at 12 Poplar st, for
Edward Hackman, 543 Palisade av, owner
and builder. Cost, \$9,000.

EAST ORANGE, N. J.—Hyman Rosensohn, 82 Broad st, has completed plans
for two apartments, 3-sty, 65x72 ft, on
Park av, near Prospect st, for M. M. Feder, 23 Avon pl, Newark, N. J., owner and
builder. Cost, \$25,000 each.

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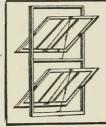
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(Contemplated Construction-Continued.)

NEWARK, N. J.—Edgar F. Hauser, 185 Market st, has completed plans for a 3-sty frame and stucco flat with stores at 220 Hillside av, for Ellis Himber, 25 Milford av, owner and builder. Cost, \$11,000.

BAYONNE, N. J.—Carl I. Goldberg, 437 Broadway, is preparing plans for a 3-sty brick flat and store, 50x75 ft, at 35th st & Broadway, for Abraham Blum, 474 Boulevard, owner and builder. Cost, \$12,000.

PATERSON, N. J.—Wm. Fanning, Colt Bldg., is preparing plans for a 4-sty brick apartment 50x50 ft, at the corner of Grand & Main sts, for A. J. Rogers, owner care architect. Cost, \$40,000.

CHURCHES.

CHURCHES.

WEST NEW YORK, N. J.—Carl I. Goldberg, 437 Broadway, Bayonne, N. J., has been retained to prepare plans for a 2-sty brick synagogue and school for the West New York Hebrew Institute, Samuel Weiner, 537 Bergenline av, president Building Committee. Cost, \$10,000. Details will be available later.

DWELLINGS.

ELIZABETH, N. J.—C. G. Poggi, 2 Julian Pl., is preparing plans for a 2½-sty frame dwelling, 22x32 ft, for Chas. Flocken, 681 Newark av, owner and builder, Cost, \$5,000.

Cost, \$5,000.

SHORT HILLS, N. J.—Grosvenor Atterbury, 20 West 43d st, Manhattan, is preparing preliminary plans for alterations and additions to the 2½-sty brick and stone dwelling for James Bacon, owner. Cost, about \$40,000.

ORANGE, N. J.—J. J. Lamb, 220 Main st, Orange, N. J., is preparing plans for a 2½-sty frame dwelling, 30x22 ft, on Highland av, near Highland Terrace, for F. Grundman, Scotland st, owner. Cost, \$7,500.

RAHWAY, N. J.—F. Bower, 44 Harrison st, East Orange, N. J., is preparing plans for 2½-sty frame dwellings about 35x38 ft, for owner to be announced later. Cost, \$9,000 each,

MAPLEWOOD, N. J.—L. C. Main, 1 Mountain av, is preparing plans for a 2½-sty frame dwilling, 28x28 ft, in Tilin rd, for owner to be announced later.

CRANFORD, N. J.—Louis Quien, Jr., 229 Broad st, Elizabeth, is preparing plans for fifteen 1½-sty bungalows, 26x36 ft, for Henry Miller, Cranford Hotel, owner and builder. Cost, \$2,500 each.

FACTORIES AND WAREHOUSES.

FACTORIES AND WAREHOUSES.

JERSEY CITY, N. J.—J. E. Glover, 222
Navy st, Brooklyn, is preparing plans for a 7-sty reinforced concrete addition to the cold storage building, 75x100 ft, at 12th and Provost sts, for the Union Terminal Cold Storage Co., T. A. Adams, 525 West st, Manhattan, in charge. Starr Engineering Co., 90 West st, refrigerating engineer.

neer.

ELIZABETH, N. J.—Louis Quein, Jr., 229 Broad st, is preparing plans for a 2-sty frame mill building, 25x70 ft, in Clark pl and 2d st, for Nathan Finkel, owner, on premises. Cost, \$10,000.

PERTH AMBOY, N. J.—E. A. Wilson, 1208 Chestnut st, Philedelphia, Pa., is preparing plans for a 4-sty brick and concrete factory, 80x100 ft, for Bayuk Bros., 3d and Spruce sts, Philadelphia, Pa., owners. Architect will soon take bids on general contract.

eral contract.

PATERSON, N. J.—Lee & Hewitt, 1123
Broadway, Manhattan, are preparing plans for a 3-sty brick factory, 30x170 ft, on Union av, for Harris Bros., 25 Manchester av, owner. Cost, \$20,000. Architect will take bids about April 1.

chester av, owner. Cost, \$20,000. Architect will take bids about April 1.

HALLS AND CLUBS.

PASSAIC, N. J.—Mason R. Strong, 7
Wall st, Manhattan, is preparing plans for a new story brick Sunday School and Parish House, 60x70 ft, at the corner of Hamilton and Jefferson sts, for the North Reformed Church, Rev. W. D. Brown, 35
Hamilton av, pastor. Cost, \$25,000.

MORRISTOWN, N. J.—Geo. B. Post & Sons, 101 Park av, Manhattan, have been retained to prepare plans for rebuilding the club house for the Morris County Golf Club, Geo. Freilinghuysen, president. Details will be announced later.

MAPLEWOOD, N. J.—W. K. Dalzell, Burnett st, is preparing plans for a 1½-sty frame club house, 36x60 ft, between Clairmont av and Ridgewood rd, for the Tennis Club, care Samuel Baldwin, 58 Maplewood av, owner. Cost, \$10,000.

ELIZABETH, N. J.—C. Godfrey Poggi, 2 Julian pl, is preparing plans for alterations and additions to the club house at 17 Westfield av, for the B. P. O. Elks, E. J. Hirtzel, secretary, 21 Westfield av. Cost, \$20,000. Architects will take estimates on general contract,

HOSPITALS AND ASYLUMS.

MONTCLAIR, N. J.—I. E. Ditmars, 111
5th av, Manhattan, is preparing plans for
a 3-sty brick hospital, 50x115 ft, in Elm
st, for St. Vincent's Nursery & Babies Hospital, 45 Elm st, owner. Details will be
available later available later.

HACKENSACK, N. J.—Crow, Lewis & Wickenhoefer, 200 5th av, Manhattan, have completed plans for a 3-sty brick nurses' home, 38x79 ft, for the Hackensack Hospital Association, M. W. Johnson, Main and Mercer sts, chairman. Cost, \$45,000

MUNICIPAL

NEWARK, N. J.—Jordan Green, 31
Clinton st, have been retained to prepare plans for a brick and stone addition to police headquarters in the rear of the City Hall, for the City of Newark, T. L. Raymond, Mayor. Details later.

SCHOOLS AND COLLEGES.
PATERSON, N. J.—Bruce P. Mitchell, 207 Market st, Newark, N. J., has completed plans for a 2-sty brick parochial school, 84x64x100 ft, 9 class rooms and auditorium on River st, for the Roman

PROPOSALS

The rate for Advertising under this heading is 25 cents per line, nonpareil measurement, with a minimum of four lines. Copy received until 3 P. M. Friday.

TREASURY DEPARTMENT, Supervising Architect's Office, Washington, D. C., February 26, 1916.—Sealed proposals will be opened in this office at 3 p. m., April 7, 1916, for the construction, complete (including mechanical equipment and approaches), of the United States post office at Falls City, Nebr. Drawings and specifications may be obtained from the custodian of site at Falls City, Nebr., or at this office, in the discretion of the Supervising Architect. Jas. A. Wetmore, Acting Supervising Architect.

at this office, in the discretion of the Supervising Architect. Jas. A. Wetmore, Acting Supervising Architect.

NOTICE TO CONTRACTORS: Sealed proposals for Construction, Heating, Plumbing and Drainage and Electric Work for two (2) buildings, known as the Chronic Building and the Reception Hospital to Long Island State Hospital, Brooklyn, N. Y., will be received by the State Hospital Commission, Capitol, Albany, N. Y., until 2:30 o'clock P. M. on Thursday, March 30, 1916, when they will be publicly opened and read. Proposals shall be enclosed in an envelope furnished by the State Architect sealed and addressed and shall be accompanied by a certified check in the sum of five per cent (5%) of the amount of bid. The contractors to whom the awards are made will be required to furnish surety company bonds in the sum of fifty per cent (50%) of the amount of bid. The contractors to whom the awards are made will be required to furnish surety company bonds in the sum of fifty per cent (50%) of the amount of contract within thirty (30) days after official notice of award of contract and in accordance with the terms of specifications Nos. 2402, 2426, 2427, 2428, 2403, 2453, 2454 and 2455. The right is reserved to reject any or all bids. Drawings and specifications may be consulted at the Long Island State Hospital, Brooklyn, N. Y.; at the New York office of the Department of Architecture, Capitol, Albany, N. Y. Drawings and specifications and blank forms of proposal may be obtained at the Department of Architecture, Capitol, Albany, N. Y. Drawings and specifications and blank forms of proposal may be obtained at the Department of Architecture, Capitol, Albany, N. Y., upon the deposit of a certified check in the sum of Twenty-five Dollars (\$25.00) for each division of the work of both buildings, made payable to the State of New York, which check will be returned if plans and specifications are sent back in good condition to the State Architect, Lewis F. Pilcher, Capitol, Albany, N. Y.

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Catholic Church of Our Lady of Lourdes, Rev. Father A. E. Degan, 432 River st, in charge. Cost, \$38,000.

ELIZABETH, N. J.—C. Godfrey Poggi, 2 Julian pl, is preparing plans for a 2-sty brick school, 68x150 ft, containing 12 class rooms, at North and Madison and Monroe avs, for the Elizabeth, N. J., Board of Education. Andrew P. Hughes, secretary. Cost, \$60,000.

ELIZABETH, N. J.—C. Godfrey Poggi, 2 Julian pl, is preparing plans for a 2-sty brick school, 68x150 ft, containing 12 class rooms, at South 5th and Spencer sts, for the Elizabeth, N. J., Board of Education, Andrew P. Hughs, secretary. Cost, \$60,000.

STORES, OFFICES AND LOFTS.
PASSAIC, N. J.—John J. Kelly, P. O.
Bldg., Passaic, N. J., is preparing plans for
a 3-sty brick store and office building, 52
x100 ft, at 209-213 Washington Pl., for
Frederick Streckfuse, 263 Harrison st,
owner Cost \$18,000 owner. Cost, \$16,000.

THEATRES.

HACKENSACK, N. J.—Francis X. Rousseau, 2 East 23d st, Manhattan, is preparing plans for a hollow tile and stucco moving picture theatre, to cost approximately \$9,000. Exact location and owner's name will be announced later.

MISCELLANEOUS.
EDGEWATER, N. J.—Plans are being prepared privately for a pier 350 ft long, 45 ft wide, and shed, for the Vavoline Oil Co., 11 Broadway, Manhattan, owner. S. C. Templeton, Edgewater, N. J., superintendent in charge. Cost, \$60,000. Owner builds er builds.

CONTRACTS AWARDED.

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

DWELLINGS.

DWELLINGS.

MANHATTAN.—H. R. E. Elliott, 28
East 49th st, has the general contract, and
Pace & Leisinger, 37 East 28th st, the
mason work, for alterations to the 4-sty
brick dwelling, 25x60 ft, at 113 East 726
st, for Mrs. Chas. N. Edge, owner, on
premises, from plans by Ogden Codman,
340 Madison av. Cost, \$12,000.

BRONX.—A. DiBenedetto, 531 East 182d st, has the general contract for a 2-sty brick dwelling, 25x39 ft, on the west side of Burnside av, near Osborne Pl., for John Haut, 60 West 162d st, owner. S. E. Gage, 28 East 49th st, architect. Cost, \$5,700.

BROOKLYN.—Robt. Dickson, 354 Cumberland st, has the general contract for alterations and additions to the 3-sty brick dwelling, 40x40 ft, at 295 Washington av, for B. W. Gage, owner, 293 Washington av, from plans by I. B. Ells, 1328 Broadway, Manhattan. Cost, \$5,000.

Broadway, Manhattan. Cost, \$5,000.

GARDEN CITY, L. I.—Norman T. Case,
Bay 35th st, Brooklyn, has the general
contract for the 2½-sty brick dwelling
43x63 ft, including garage in Buxton Rd,
near Stewart av, for J. W. Morrison,
owner. E. G. W. Deitrich, 118 East 28th
st, Manhattan, architect.

HACKENSACK, N. J.—John C. Hoth, 237 Central av, Hackensack, has the general contract for a 2½-sty tile and stucco dwelling, 30x50 ft, on Prospect av, near Passaic st, for L. C. Linkroun, 287 Hamilton pl, owner. Cost, \$12,000. C. V. R. Bogart, Main st, architect.

GREENWICH, CONN.—Frederick W. Smith, Greenwich, Conn., has the general contract for the 2½-sty brick and frame dwelling, 30x60 ft, for W. F. Hencken, owner, care John Russell Pope, 527 5th av, Manhattan, architect. Cost, \$30,000.

av, Manhattan, architect. Cost, \$30,000.

MANHASSET, L. I.—John J. Moore, Woodmere, L. I., has the general contract for the erection of a 2½-sty frame dwelling, 29x70 ft, and garage, for Stephen R. Mason, Plandome rd, owner. Cost, \$15,000.

PORT WASHINGTON, L. I.—Smull & Walsh have the general contract for the erection of two frame dwellings, 30x40 ft, for C. M. Prankard, Shore rd, owner. Total cost, \$15,000.

Total cost, \$15,000.

FACTORIES AND WAREHOUSES.
BROOKLYN. — Warren E. Green, 29
West 38th st, Manhattan, has the general
contract for the 1-sty, brick warehouse,
75x100 ft, in Oakland st, 50° ft south of
Clay st, for John Hassell, Inc., 402 Oakland st, owner. Private plans. Cost,
\$7.500. \$7.500.

ELIZABETH, N. J.—Levering & Garrigues Co., 552 West 23d st, Manhattan, has the general contract for the 5-sty storage loft and sand bin 42x127 ft, in Franklin st, for Samuel L. Moore & Sons, owners. Ring, Cleaves & Graham Co., 280 No. Broad st, architects and engineers. Cost, \$25,000.

LONG ISLAND CITY — Louis Weber Bldg. Co., 171 Madison av, Manhattan, has

the general contract for interior alterations to the factory building at Steinway av and Potter st, for the Astoria Silk Mills, on premises. Edw. Hahn, Bridge Plaza, architect. Cost, \$3,000.

LONG ISLAND CITY.—National Fireproofing Co., Broadway and 23d st, Manhattan, has the general contract for a 4-sty reinforced concrete factory and garage, 100x350 ft, on the east side of Annebell Creek, for the Degnon Realty & Terminal Improvement Co., 30 East 42d st, Manhattan. Wm. Higginson, 13 Park Row, Manhattan, owner.

JERSEY CITY, N. J.—Turner Construc-

Manhattan, owner.

JERSEY CITY, N. J.—Turner Construction Co., 11 Broadway, Manhattan, has been awarded the contract for the erection of an addition to the present plant of the Union Terminal Cold Storage Co., at 13th st and Provost st, Jersey City, N. J. This new building will be reinforced concrete, 7 stories, 75x100 ft. J. G. Glover, Manhattan, architect. Work will be undertaken at once.

dertaken at once.

SCHOOLS AND COLLEGES.

BALDWIN, L. I.—M. R. Cornwell, Maple av, Rockville Centre, L. I., has the general contract for the 2-sty brick school containing 8 class rooms, for the Board of Education of Baldwin, T. T. Smith, secretary. Tooker & Marsh, 101 Park av, Manhattan, architects. Cost, \$40,000.

STABLES AND GARAGES.

OYSTER BAY, L. I.—Elliott C. Brown
Co., 70 East 45th st, Manhattan, has the
general contract for the brick and frame
farm buildings and garage for R. W. Coe
from plans by Walker & Gillette, 120 East
37th st, Manhattan.

37th st, Manhattan.

STORES OFFICES AND LOFTS.

MANHATTAN.—Gillies-Campbell Co. 101
Park av, have the general contract for the construction of a 5-sty brick telephone exchange, 100x100 ft., at 208-16 East 79th st, 125 ft east of 3d av, for the K. Y. Tel. Co., 15 Dey st, owner. McKenzie, Voorhees & Gmelin, 1123 Broadway, architects. Cost, \$150,000.

MANHATTAN.—E. E. Paul Co., 101 Park av, has the general contract for a 1-sty addition to the 5-sty telephone building, 70x100 ft, at 221-227 East 37th st, for the N. Y. Tel. Co., 15 Dey st, owner. McKenzie, Voorhees & Gmelin, 1123 Broadway, architects. Cost, \$30,000.

MANHATTAN.—The George Backer

MANHATTAN.—The George Backer Constr. Co., 56 West 45th st, has the general contract for a 6-sty store and loft building, 50x100 ft, at 16-18 West 60th st, for Holzman Bros., 26 Exchange Pl. The Laidlaw Co., Inc., 126 West 46th st, lessees. Sommerfeld & Steckler, 31 Union Sq., architects

MANHATTAN.—Wm. Crawford, 5 East 42d st, has the general contract for the 4-sty brick and concrete loft building, 74x145 ft, on the north side of King st, between Washington and Greenwich st, for the Eugene Langdon Estates, 155 Madison av, Morristown, N. J. Baker, Smith & Co., 83 West Houston st, lessees. Warren & Wetmore, 164 East 47th st, architects. Cost, \$150,000.

MANHATTAN.—Albert A. Volk Co., Inc., 56 Beaver st, has the wrecking contract for the 20-sty store and office building at the southeast corner of 5th av and 42d st, for the Oceanic Investing Co., 51 Wall st. Montague Flagg, 109 Broad st, architect. MANHATTAN.-Wm. Crawford, 5 East

MANHATTAN.-McDermott & Hanigan, MANHATTAN.—McDermott & Hanigan, Inc., 103 Park av, have the general contract for alterations to the buildings at 50 Lispenard st and 49 Walker st, for Gertrude W. Vanderbeck, 431 West 14th st, owner, from plans by Jas. S. Maher, 431 West 14th st, architect. Cost, \$20,000.

MANHATTAN.—R. H. Casey, 246 West 16th st, has the general contract for alterations to the 10-sty loft building at the southeast corner of 6th av and 14th st for the Mary A. Chisholm Estate, 34 William st, owner, from plans by J. B. Snook Sons, 261 Broadway. Cost, \$10,000.

TRADE AND TECHNICAL SOCIETY EVENTS.

NEW YORK STATE ASSOCIATION OF MASTER PLUMBERS will hold its annual convention at the Hotel Bossert, Brooklyn, March 14-15.

lyn, March 14-15.

ASSOCIATED MANUFACTURERS OF ELECTRICAL SUPPLIES will hold their annual meeting at the Hotel Biltmore, Thursday, March 16.

NATIONAL WHOLESALE LUMBER DEALERS' ASSOCIATION will hold its annual meeting at the Bellevue-Stratford Hotel, Philadelphia, Pa., March 15-16.

AMERICAN SOCIETY OF CIVIL ENGINEERS at its regular meeting in New York City, Wednesday, March 15, will be addressed by George Henry Ellis, on "The Flow of Water in Irrigation Channels,"

DEPARTMENTAL RULINGS.

BUREAU OF FIRE PREVENTION. Municipal Building.

First name is location of property; and name following dash is party against whom order has been served, followed by his address. Where no address is given, the party may be found on the premises. Letters denote nature of order. Orders are arranged alphabetically by named streets, numbered streets, named avenues and numbered avenues.

Key to Classifications Used in Divisions of Auxiliary Fire Appliances, Combusti-bles in Places of Public Assembly.

... Interior Alarm System,
... Locked Doors.
... Electrical Equipment.
... Exits.
... Fire Appliances, Miscellaneous.
... Fire Drills.
... Fire Escapes,
... Fireproofing.
... Fireproof Receptacles.
... Gas Equipment and Appliances.
... Heating or Power Plants (Dangerous conditions of)
... Obstructions.

Obstructions. Rubbish.

O....Rub. ExS. NoS *Spr. *St. *Stp. SA. *Tel.

Rub. Rubbish.
ExS Exit Signs.
No S .. No Smoking Signs.
*Spr. .. Sprinkler System.
*St. .. Stairways.
*Stp. .. Stairways.
*Stp. .. Standpipes.
SA .. Structural Alterations.
*Tel. .. Telegraphic Communication with Headquarters.
TD. .. Time Detector for Watchman.
Vac. .. Vacate Order (Discontinue use of)
*WSS .. Windows, Skylights and Shutters.
CF. .. Certificates of Fitness.
D & R. .. Discontinuances or Removals.
*Fil Sy .. Approved Filtering and Dist.lling Systems.
*OS ... Oil Separator.
RQ ... Reduce Quantities.
*St Sys ... Storage System.

*NOTE—The symbols—A—FE—FP—Spr—St—Stp—Tel—WSS—Fil Sy—OS—St Sys—when followed by the letter (R) in brackets shall indicate an extension or repair to an existing installation. When not so specified same shall be to provide an entirely new alarm system, fire escape: sprinkler system, etc., as the case may be

Week Ending March 4.

MANHATTAN ORDERS SERVED.

Named Avenues.

Amsterdam av, 151—Thos Kelly, 155 Am

Amsterdam av. 151—Thos Kelly, 155 Amsterdam av. DC
Av A, 1408-10—Montevierno Cigar Co. GE
Av A, 1408-10—Montevierno Cigar Co. GE
Av A, 1408-10—Morris Krauss. GE-DC
Av D, 46—Morris Jacobovits. Nos
Bowery, 265—Martin Glucksman, 1871 7 av. Rub
Bowery, 295—Emil Wagner, 76 Bowery. DC-FA
Broadway, 290-94—Moses Ochs. Rec-FA(R)
Broadway, 296—Ands Koch. Rec

Poo	Boerum st, 181-Nathan PershitzGE	Named Avenues.
Broadway, 298—Merlin KulholtzRec Broadway, 524—Live Leather Belt Co D&R	Bogart st, 151—Nathan Fershitz Bogart st, 155—Jos Pinson FA Bogart st, 55-63—National Cork CoDC	Atlantic av, 124-8—Gasau, Thompson CoFD Atlantic av, 130—Bklyn Union Gas Co, 176
Broadway, 530—Famely & FeigenbaumRec Broadway, 530—Famely & FeigenbaumRec Broadway, 663-5—663-5 Broadway Co, 61 Stn(R)	Butler st, 302-22—Geisman Musliner & Bright- man (Inc)	Remsen
Park RowBigelow Tailoring Co. El Broadway, 692-4—Bigelow Tailoring Co. El	Butler st, 366-8-Kronheimer & Oldenbusch	Atlantic av, 312—Samuel TruckFP Atlantic av, 305—Harry SchwartzRQ-NoS-FA
Central Pk, W, 300—Hy M Work, 80 Bway, Stp(R)	Calyer st, 255-63—Julius F GebhardtFD-A Canarsie la, 2109—Philip FontanaGE	Atlantic av, 327—Ella A. CarmanRub Atlantic av, 435—Anheuser Busch (Inc).
Lenox av, 409—Jacob Bernstein et al, 151 W 26	Chester st, 305—Ditkopsky & CohenRec Cook st, 101 (rear)—Feldman & Woolman,	Atlantic av, 911-13—Howard J Smith, 256
Park av, 1909—Allia E Clatt et al., St(R) Keap, Bklyn. St(R) Park Row, 146—Samuel Rosenstein. Rec	Cook st. 101 (rear)—Max BlottGE	St James plDC Atlantic av, 1072-8—Bklyn Union Gas Co,
Numbered Streets.	Cook st, 103—Central Cloak CoGE-Rec	176 Remsen
4 st, 282 W-Richard S Elliott, 156 Bway, Ex(R)	Cranberry st, 70-80—F Wessel Mfg CoFD-A Dean st, 642-6—Humbert & Andrews IncFD-A	Bklyn, 1270 Bedford avFP-FA-Rec-FE Atlantic av. 2342—Mrs Rosie BonguraFD
5 st, 435 E—C FruserD&R 5 st, 632—N Y C Mission & Tr Soc, 105 E	Dean st, 972—John R Stout, 1328 PacificFD-A Debevoise st, 39—Est J H Werbelovsky, 91	Bedford av, 434—Harry Zirn, 14 Graham avDC
5 st, 632—N Y C MISSION C C C C C C C C C C C C C C C C C C C	MeseroleWSS(R) Decatur st, 193-99—Dept Education, Park av	Bedford av, 758-60—Henry MohrFP Bedford av, 1380—Reo Motor Car Co of N Y,
11 st, 718-20 E—M B W Rlty Co, 271 Bway, WSS-FP-DC	& 59, Manhattan	1709 Bway, ManhattanFP Bedford av, 1535—Jacob Seigel,
14 st. 354 W-Jas J Van Alen et al (tr), c	sen	StSys(R)-FA-Rec Blake av, bet Rockaway & Thatford avs— Dept of Education, Park av & 59, P S 125FP
D Robinson, 14 Wall, GE-Ex-FP-FE(R)-WSS(R) 16 st, '533 E—Children's Aid Assn, 105 E 22,	Ellery st, 52-62—Brodie Mfg Co. FD-A Ellery st, 124—Daniel Korinsky. Rec Ellery st, 124—Samuel Altman Rec	Christopher av, 66-9—Morris GoodmanFD Christopher av, 311-17—Hayer & WalterRec
10 1 204 08 E Union Smelting & Refining	Ft Greene pl, 159—Mary E Jones. DC Front st, 112—Annie M Bowie. FD	Christopher av, 311-17—Morris WisselmanRec Christopher av, 311-17—Tabachnick & Sirota,
Co, Av D & 14	Fulton st. 293-5—Hyams & HembergGE	Rec Christopher av, 311-17—Rosenberg & Handler,
on -t 548 W Con Irving Co D&R-Rec-FP	Fulton st, 296—Elizabeth Chesebrough WSS(R) Fulton st, 395—Anthony Campbell EstDC Fulton st, 395—Richard & Harold StrachanGE	Christopher av. 311-17—Lazar SeltzerRec
23 st, 201-5 E—N Y Coll of Delitistry, ExS-FP-WSS-FE-Ex-ST	Fulton st, 472—Barker EstateRub Fulton st, 501—Mrs Jane JonesFP	Christopher av, 311-17—Isidor WellenRec Christopher av, 311-17—A & S Waist CoRec
23 st, 536-46 W—Kath E Moore, 191 9 av, Spr(R)-WSS-FP	Fulton st, 501—Martin Co	Christopher av, 311-17—German Toy & Nov- elty Co
23 st, 536-46 W—Realty Corpn, 265 W 36, Spr(R)-WSS(R)-WSS-FP	Fulton st, 827—Thos Roulston, 100 9 st0 Fulton st, 945—Schwartz Trunk & Leather	Church av, 411—Jos BacigalupoO Coney Island av, bet Elm av & Ay N—Dept of
24 st, 237 W—French Ch du St Esprit. FP-WSS 28 st, 346 W—French Maternal Sch, D&R-DC-Ex(R)-FE-FP-ExS-GE	Goods Co	Education, Park av & 59, P S 99 annex, WSS(R)-FP
20 -4 14= 0 W Knobel & Bloom D&R-EI	Cand st. 1925.—Fdword McGarvevFD Halsey st, 95.—Benedetta CazagrandeRub Halsey st, 560.—Mrs Mary BarnettGE	Dumont av, 830-40—Isaac BotterGE Dumont av, 830-40—Isaac BatherGE
40 st, 352 W—Wenner Rity Co, 485 10 av, Tel-FP-Ex(r)-GE	Halsey st, 571-573—Mrs Mary BarnettGE	Dumont av, 830-40—Victor BochinGE Dumont av, 830-40—Solomon HumalerGE
40 st, 352 W—American Sunshine D N Assn, FA-D&R 45 st, 145 W—A B C Film CoD&R-CF	Harmon st, 64—Mrs Nellie HartleyDC Havemeyer st, 132—Harold Soap CoFA Havemeyer st, 132—Sign Lepner Box CF-FA-FP	Dumont av, bet Powell & Sackman sts—Dept 109—Dept of Education, Park av & 59, FP-FA-Rec-O
46 st, 145 W—A B C FIIII COO-FP 46 st, 232 W—Wm W Astor, 21 W 26O-FP 47 st, 243 W—Zimmerman & WeberDC-El-Rec	Havemeyer st. 132—Sica Lenoci.Rec-GE-FA-FP Hendrix st, 588-96—Carl Meyer et alA-FD	East N Y av, 1440-Abr BuchananFD
48 st, 603-6 W—American Storage CoGE 48 st, 633 W—Hardman, Peck & Co, 433 5 av,	Henry st. bet 3 & 4 pl—Dept Education, Park av & 59. ManhattanFP-GE-ExS-Ex Herkimer st. 1249—Niel McLeod Whittaker.	Eastern pkway, bet Troy and Schenectady avs—Dept of Education. Park av & 59, Man, Spr-WSS-DC-FP-FA-Rec-Ex
FA-NOS	585 75 st	Flatbush av, 99—Max KamainskyRub Flatbush av, 102-10—Bklyn Union Gas Co.
Rub-Fa-Rec-Nos-Bi	Dept Education, Park av & 59. ManO-Ex Hope st, 155—Bklyn Union Gas Co, 176 Rem-	176 RemsenGE Numbered Streets.
57 at 150 W. Helen C Punke, Elmsford, N Y,	sen	1 st, 34-40 S-Bklyn Union Gas Co, 176 Rem-
20 t 27 F Julian T Davies 34 Nassau.	Hope st, 155—Frederick ReichartGE-Rec Hope st, 155—Jennie AshkinaseRec	sen GE 1 st, 34-40 S—W & J MondayGE-WSS(R) 1 st, 275 S—Samuel GoodmanRub
CO + 27 F Chas E WilliamsExS-FA	Hope st, 155—Klein Bros	2 st, S, bet Rodney & Keap sts—Dept Educa- tion, Park av & 59, Manhattan,
69 st, 161 E—William Bruce Brown, 13 E 70, NoS-FA-El Ft W 66 st—Cons Gas Co, 130 E 15	Hopkins st, 118 (rear)—Harry Bernstein. GE-Rec-FP-FA Hubbard st. 57—Marine Basin CoDC	FP-GE-FA-Ex 3 st, 2880 E-Mrs Charlotte ConklingDC-GE
84 st, 242-44 E—St Ignatius Loyola Day Nuis	Imlay st, 140-62—Elec Spark Appliance Co.	3 st, 171-7 S—Dept Education, Park av & 59, Manhattan
84 st, 405 E—Geo W Fanning, 505 5 av	Java st. bet Franklin st & Manhattan av— Dept Education, Park av & 59 stFP-ExR	5 st, 141-51 S—Samuel W FarberFD-A 5 st, 429 S—Kanpas Slanter & CoRec
J. Bl-len	Jav st. 68-Jones BrosFD	9 st, 202 W (rear)—Mrs Caroline Haggerty.FP
pl, Bklyn	Johnson st. 137-7—Isaac M MaconFD	10 st, 256 N—Behrend & Rothschild,
96 st, 315 W—James Thedford, 615 W 51, FA-NoS-El	Johnson st, 137-7—Isaac M MaconFD Kingsland st & Benton st—Devt Education, Park av & 59 stSia-Sia(R)-EvS	10 st, 256 N—Behrend & Rothschild, SA-FP-FA-CF
96 st, 315 W—James Thedford, 613 W 31. FA-NoS-El 104 st, 110 E—Arolf Realty Co, 149 Bway. FP 104 st, 110 E—Henry Feldman	Johnson st, 137-7—Isaac M MaconFD Kingsland st & Benton st—Devt Education, Park av & 59 stSia-Sia(R)-ExS Lafavette st, 25—Robt McManamvDC Lawrence st, 97—Bklyn Union Gas Co, 176	10 st, 256 N—Behrend & Rothschild,
96 st, 315 W—James Thedrord, 615 W 517-NoS-El 104 st, 110 E—Arolf Realty Co, 149 BwayFP 104 st, 110 E—Henry FeldmanRub-El 110 st, 178 E—Frank HoningRec-GE-FA 112 st, 252-54 E—Virginia Marazzi, 250 E 112, EVS.EP-WS(R)-GE-Ex(R)	Johnson st, 137-7—Isaac M Macon. FD Kingsland st & Benton st—Devt Education, Park av & 59 stSia-Sia(R)-ExS Lafavette st, 25—Robt McManamv. DC Lawrence st, 97—Bklyn Union Gas Co, 176 Remsen	10 st, 256 N—Behrend & Rothschild, SA-FP-FA-CF QUEENS ORDERS SERVED. Named Streets. Lafayette st, 26 (Glendale)—Jacob Ruegg.D&R
96 st, 315 W—James Thedford, 619 W 317-NoS-El 104 st, 110 E—Arolf Realty Co, 149 BwayFP 104 st, 110 E—Henry Feldman	Johnson st, 137-7—Isaac M Macon. FD Kingsland st & Benton st—Dept Education, Park av & 59 st	10 st, 256 N—Behrend & Rothschild, SA-FP-FA-CF QUEENS ORDERS SERVED. Named Streets. Lafayette st, 26 (Glendale)—Jacob Ruegg.D&R S E cor Miller st & N Y av (Jamaica)— Jacob Rutenberg
96 st, 315 W—James Thedrord, 615 W 517-NoS-El 104 st, 110 E—Arolf Realty Co, 149 BwayFP 104 st, 110 E—Henry Feldman	Johnson st, 137-7—Isaac M Macon. FD Kingsland st & Benton st—Dept Education, Park av & 59 st. Sia-Sia(R)-EvS Lafavette st, 25—Roht McManamv. DC Lawrence st, 97—Bklyn Union Gas Co, 176 Remsen GE Lorimer st, 172-8—Philip Wagner. WSS(R) Lorimer st, 250-6—Eichman Co. DC-GE-FA Lvnch st, 226-8—Guardino Ice Cream Co. FA Madison st, 752—Fred B Schiffman Rec Market st, 221—Henry Hunken, 124 West av.	10 st, 256 N—Behrend & Rothschild, SA-FP-FA-CF QUEENS ORDERS SERVED. Named Streets. Lafayette st, 26 (Glendale)—Jacob Ruegg.D&R S E cor Miller st & N Y av (Jamaica)— Jacob Ruttenberg
96 st, 315 W—James Thedford, 613 W J. FA-NoS-El 104 st, 110 E—Arolf Realty Co, 149 Bway. FP 104 st, 110 E—Henry Feldman	Johnson st, 137-7—Isaac M Macon	10 st, 256 N—Behrend & Rothschild, SA-FP-FA-CF QUEENS ORDERS SERVED. Named Streets. Lafayette st, 26 (Glendale)—Jacob Ruegg.D&R S E cor Miller st & N Y av (Jamaica)— Jacob Ruttenberg
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96 st, 315 W—James Thedford, 618 W 317. FA-NoS-El 104 st, 110 E—Henry Feldman Rub-El 110 st, 178 E—Frank Honing Rec-GE-FA 112 st, 252-54 E—Virginia Marazzi, 250 E 112, EXS-FP-WSS(R)-GE-Ex(R) 112 st, 542 W—Katie Wise, 215 W 98 Stp(R) 115 st, 56 E—Samuel M Rosenfeld D&R 116 st, 155 E—Kreutzer Novelty Co El-FA 116 st, 324 E—Arthur Ascione El-FP-FA-Rec 119 st, 181 E—Louis Maleragne GE 120 st, 155 W—Mary H Sully DC 124 st, 158 E—Business Men's Realty Co, 37 Liberty O-Ex(R) 124 st, 13-17 W—Christian Brothers Inst, 2081	Johnson st, 137-7—Isaac M Macon	10 st, 256 N—Behrend & Rothschild, SA-FP-FA-CF QUEENS ORDERS SERVED. Named Streets. Lafayette st, 26 (Glendale)—Jacob Ruegg.D&R S E cor Miller st & N Y av (Jamaica)— Jacob Ruttenberg
96 st, 315 W—James Thedrord, 618 W 317.0S-El 104 st, 110 E—Arolf Realty Co, 149 BwayFP 104 st, 110 E—Henry Feldman	Johnson st, 137-7—Isaac M Macon. FD Kingsland st & Benton st—Dept Education, Park av & 59 st	10 st, 256 N—Behrend & Rothschild, SA-FP-FA-CF QUEENS ORDERS SERVED. Named Streets. Lafayette st, 26 (Glendale)—Jacob Ruegg.D&R S E cor Miller st & N Y av (Jamaica)— Jacob Ruttenberg
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96 st, 315 W—James Thedford, 618 W 31. FA-NoS-El 104 st, 110 E—Arolf Realty Co, 149 Bway. FP 104 st, 110 E—Henry Feldman	Johnson st, 137-7—Isaac M Macon. FD Kingsland st & Benton st—Dept Education, Park av & 59 st. Sia-Sia(R)-EvS Lafavette st, 25—Robt McManamv. DC Lawrence st, 97—Bklyn Union Gas Co, 176 Remsen GE Lorimer st, 172-8—Philip Wagner. WSS(R) Lorimer st, 250-6—Eichman Co. DC-GE-FA Lvnch st, 226-8—Guardino Ice Cream Co. FA Madison st, 752—Fred B Schiffman. Rec Market st, 221—Henry Hunken, 124 West av. WSS(R) Maujer st, 34-6—Bklyn Union Gas Co, 176 Remsen GE Maujer st, 34-36—Gluck Bros, 38 Maujer, El-FP(R)-GE(R)-D&R-FA-Snr-Rub-Rec-SA Maujer st, 107-13—Dept Education, P S 18, Park av & 59, Manhattan. FP-Ex Meserole st, S3-7—Chas Werbelovsky et al, 91 Moeserole Moore st, 98—Skolnik & Silberman Hat & Cap Co. FD Morrell st, 29-21—Solomon Gousky Rec-FA Navy st, 118—Herman Geller. Rec-	QUEENS ORDERS SERVED. Named Streets. Lafayette st. 26 (Glendale)—Jacob Ruegg.D&R S E cor Miller st & N Y av (Jamaica)— Jacob Ruttenberg
96 st, 315 W—James Thedrord, 618 W 317. FA-NoS-El 104 st, 110 E—Arolf Realty Co, 149 Bway. FP 104 st, 110 E—Henry Feldman Rub-El 110 st, 178 E—Frank Honing Rec-GE-FA 112 st, 252-54 E—Virginia Marazzi, 250 E 112. EXS-FP-WSS(R)-GE-Ex(R) 112 st, 56 E—Samuel M Rosenfeld D&R 116 st, 155 E—Kreutzer Novelty Co El-FA 116 st, 173 E—Joseph Iaachio FA-El 116 st, 173 E—Joseph Iaachio FA-El 116 st, 173 E—Louis Maleragne GE 119 st, 181 E—Louis Maleragne GE 120 st, 155 W—Mary H Sully DC 124 st, 158 E—Business Men's Realty Co. 37 Liberty O-Ex(R) 124 st, 13-17 W—Christian Brothers Inst, 2081 5 av D&R-Rec(R)-FA 136 st, 270 W—John T Clancy & Son. NoS-D&R-FA-Rec 185 st, 561 W—Adel Borgia, 555 W 185 DC Numbered Avenues.	Johnson st, 137-7—Isaac M Macon. FD Kingsland st & Benton st—Dept Education, Park av & 59 st. Sia-Sia(R)-EvS Lafavette st, 25—Robt McManamv. DC Lawrence st, 97—Bklyn Union Gas Co, 176 Remsen GE Lorimer st, 172-8—Philip Wagner WSS(R) Lorimer st, 250-6—Eichman Co DC-GE-FA Lvnch st, 226-8—Guardino Ice Cream Co. FA Madison st, 752—Fred B Schiffman Rec Market st, 221—Henry Hunken, 124 West av. WSS(R) Maujer st, 34-6—Bklyn Union Gas Co, 176 Remsen GE Maujer st, 34-6—Gluck Bros, 38 Maujer, El-FP(R)-GE(R)-D&R-FA-Snr-Rub.Rec-SA Mau'er st, 107-13—Dept Education, P S 18, Park av & 59, Manhattan. FP-Ex Meserole st, S3-7—Chas Werbelovsky et al, 91 Meserole st, 98—Skolnik & Silberman Hat & Cap Co FD Morrell st, 29-31—Solomon Gousky Rec-FA Navv st, 118—Rosino Monaco FD North Pier st, 1-9—Atlantic Dock Co. FP Osborn st, 116—Schulster & Renefsky Rec	QUEENS ORDERS SERVED. Named Streets. Lafayette st. 26 (Glendale)—Jacob Ruegg.D&R S E cor Miller st & N Y av (Jamaica)— Jacob Ruttenberg
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