

REAL ESTATE RECORD AND BUILDERS GUIDE.

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SUPPORTS CONSTITUTIONALITY OF ZONING LAW

Real Estate Board, Through Its Law Committee, Files Brief
in Case of Estelle P. Anderson Against Steinway & Sons

THE Real Estate Board of New York, through its Real Estate Laws Committee, has filed with the Appellate Division of the Supreme Court a brief supporting the constitutionality of the Zoning Resolution in the case of Estelle P. Anderson against Steinway & Sons.

Carrying out the policy laid down when the case was in the lower court, the Real Estate Board decided to uphold, in so far as it could, the constitutionality of the Zoning Resolution and authorized the preparation of a brief. The brief was prepared by Samuel P. Goldman, Chairman of the Real Estate Laws Committee, and Walter F. Peacock, of the committee.

The case grew out of a contract between Mrs. Anderson and Steinway & Sons, by which the latter were to purchase the property at 112 West 58th street. Between the time of the making of the contract and the date set for taking title, the Zoning Resolution was passed. By it 58th street between Sixth and Seventh avenues was designated as a residence district. The property was needed for business use. Justice Greenbaum in the January Term directed specific performance of the contract, but did not pass on the constitutionality of the Zoning Resolution.

In asking permission to appear and file a brief as a friend of the Court, it is pointed out that "The Real Estate Board believes the said resolution to be an enactment of vital import and of unlimited present and prospective benefit to the people of the City of New York, and desires to lend whatever assistance it may to the Court in sustaining such resolution."

In the brief it is assumed that Article 3 of the Resolution, regulating the height and bulk of buildings, and Article 4, regulating the area of yards, courts and open spaces, are not questioned as to their constitutionality. The argument turns upon Article 2, which divides the city into residential, business and unrestricted districts for the purpose of regulating and restricting the location of trades and industries and the regulation of buildings designed for specific uses. The arguments are based on the police power of the State.

The language of the Court in the case of Chief Justice Shaw, in *Commonwealth vs. Agar*, is quoted to show how broadly the police power of a State may be used. It "was vested in the Legislature by the Constitution, to make, ordain and establish all manner of wholesome and reasonable laws, statutes and ordinances, either with penalties or without, not repugnant to the Constitution, as they shall judge to be for the good and welfare of the Commonwealth and of the subjects of the same. It is much easier to perceive and realize the existence and sources of the power than to mark its limitations or prescribe limits to its exercise."

A score or more of cases are cited showing where the Court of Appeals has upheld statutes in this and other States making prohibitory regulations under the police power and the case of *Reinman vs. Little Rock* is cited, showing that "So long as the regulation in question is not shown to be unreasonable and arbitrary, and operates uniformly upon all persons similarly situated in the

particular district, the district itself not appearing to have been selected, it cannot be judicially declared that there is a deprivation of property without due process of law, or a denial of the equal protection of the laws, within the meaning of the Fourteenth Amendment."

"From the foregoing," the brief continues, "the following propositions are clearly deducible. The power of the Legislature itself to pass an act of a similar character to this Resolution or to confer power on a municipal agency to adopt such a resolution or ordinance is clear, provided that the regulation has any reasonable tendency to promote the public welfare, interest, convenience or general prosperity as well as the public safety or the public health. The power necessarily is very broad. It cannot be exactly defined or limited. Its exercise depends on the facts of a particular case. The subjects to which it is applied are constantly increasing. As the conditions of living become more complex and the people crowd more into cities, it becomes necessary for them to live closer together and the power has been extended to meet the situation. Unless it is clear that the regulation has no relation or tendency to promote the public welfare, convenience, interest or prosperity, the courts will not interfere, it being held that the question is one, unless such condition exists, to be decided by the Legislature (*Du Pont vs. District of Columbia*, supra).

Regulation Demanded.

"There is no doubt in our minds that the development of real estate, as well as human progress, demands some such regulation and restriction on the use of real estate in the City of New York as set forth in Article II of the 'Building Zone Resolution.' Many matters have undergone a change. Ten years or so ago our Court of Appeals held that a statute fixing the number of working hours for women was void; whereas recently the same Court has upheld such a statute. In other words the police power is one of the 'least limitable' of the powers of government. It marches with human progress. If it were otherwise the Borough of Manhattan, would very soon be destitute of residential sections. It is the police power that keeps garages out of residential blocks; it is the police power that prevents saloons from opening up next to churches, schools, etc. In a city of five or six millions of inhabitants dreadful conditions would result if under the police power unscrupulous persons were not restrained both in their persons and in the use of their property.

"The maxim *sic utere tuo, ut alienum non laedas* must be enforced. Individuals forget that maxim, or if not forgetting it they, through motives of selfishness and indifference to their neighbors' rights, exploit themselves and their property for gain and without any consideration whatever of the effect their actions may have on others.

"The benefits to be gained by the City of New York from the operation of the 'Building Zone Resolution' in respect to the regulation and use of property are many.

"Let us recall what the Court is very familiar with or what the Court will take judicial notice of, namely, the transformation of certain sections of the

City of New York during the past fifteen years.

"Without any regulations or restrictions on the use of property we find Fifth avenue from 14th to 23d street a blighted thoroughfare. This is due to the character of the buildings and business in the cross streets adjacent to Fifth avenue and in Fifth avenue itself south of 23d street. For some years speculation was rife, and without regard to one's neighbors or the effect upon the locality generally buildings were erected for manufacturing purposes and drove other classes of business from the neighborhood.

"This brought a temporary prosperity to some real estate interests and an inflation of values to a standard that has been impossible for the city to maintain for some years past, with the result that taxable values have decreased to an alarming extent, and the many properties which were improved on the wave of the boom are found to be in the possession and ownership of mortgagees.

"It seems impossible to consider an instance of this kind and retain a doubt as to the necessity for some regulation and restriction on the use of property by the City of New York. It certainly is for the welfare of the people of the City of New York to have values maintained on a stable basis. It means a better city, a healthier city, a more beautiful city and a more prosperous city.

"We do not regard it a hardship on one person to say to him you shall not use your property so as to injure that of another; that the public interest requires that you maintain your property for residential purposes; you may find a purchaser to pay you a large profit on your property, which he wishes to transform into a factory; but this you must forego. Why? Because to build a factory on your property will destroy the desirability of the balance of the street for residential purposes. Furthermore, we say to you that it is against the public interest that one owner be allowed, without regard to anything but his own selfish interests, to destroy the residential character of a neighborhood; the business you intend for your new building may not be a nuisance, but is objectionable so far as the public welfare is concerned.

"This is a progressive age. Cities are growing at a tremendous rate. The enormous population of the City of New York must be cared for; it must be housed; it must be fed; it must be protected from injury by fire and other accidents. The great task of governing a city of this kind should be made as light as possible. If in the course of human events there were no restrictions on the use of property in a great community like New York, the result would be chaos. No one would want to live here, no one would feel secure in his home; one would be in constant fear and terror of his neighbor building and operating a tannery or slaughter house next to his home. This might have happened in times past, but the Legislatures of this State and of other States recognize the necessity for progressive legislation; the people demand it; the Legislatures give the relief and the courts, recognizing the progress and requirements of the age, uphold such legislation so long as it is in the public interest."

LEGAL NOTES AFFECTING REALTY

Prepared by Committee on Real Estate Laws of
Real Estate Board, Samuel P. Goldman, Chairman

Forfeiture of Non-Payment.

A CONTRACT for the sale of land expressly made payment of deferred monthly payments of the purchase price material and contained a forfeiture clause requiring the purchaser to make his payments at the time specified to avoid forfeiture of the amount paid. In an action by the purchaser against the vendor for money had and received, the Indiana Appellate Court holds, *Krisky v. Bryan*, 115 N. E. 70, that failure of the purchaser to make payments for more than one year without fault of the vendor entitled the vendor to treat such failure as an abandonment and forfeit the contract under its terms, and a belated tender by the purchaser could not put the vendor in default. There may be cases where the principles of equity are invoked that would entitle the purchaser to other relief, but the purchaser must always show equitable grounds for relief before equity will interpose.

Commissions to Two Brokers.

Two brokers sued an owner for commissions for procuring a purchaser for her property. The New York Appellate Division, *Myers v. Batcheller*, 163 N. Y. Supp. 688, said that the defendant, of course, could contract in such a way as to make herself liable to both brokers; but there was no suggestion that she has done so. Separate contracts were made, but each was the usual contract in such cases, whereby the broker simply undertook to procure a purchaser and effect a sale, and only on doing so does the right to commission arise. The transaction is a very common one, and as said in *Dardonville v. Smith*, 133 App. Div. 234:

"One only could have procured the purchaser and been the procuring cause of the sale."

It is also true that a person, having employed one broker, cannot improperly and contrary to the terms of his contract terminate the same, or take the sale out of the hands of such broker. But in this case there was no claim of that kind against the defendant. That would be a cause of action for a breach of contract, and the complaint should have alleged a broken contract against the defendant; whereas, the complaint in both actions against her alleged a cause of action for consummating and completing the contract which in each action it is alleged was made with the defendant and carried through to a successful sale of the property.

It is to be observed, however, that the ordinary broker's contract, unless such broker has the exclusive agency to sell, does not prevent the owner from selling the property himself by his own exertions, independently of the broker, or of employing another broker to accomplish the same result. *Wylie v. Marine National Bank*, 61 N. Y. 415; *McClave v. Paine*, 49 N. Y. 561, 10 Am. Rep. 431; *Briggs v. Rowe*, 4 Keyes, 424.

The principal contention of the brokers was that the activities and efforts of both claimants may have contributed to the sale, and that if, without the efforts of either claimant, the sale would not have been effected, such claimant was entitled to commissions, and that on such theory both claimants, having contributed to the result, recover commissions. Such contention was held to be a misconception of the law. The ordinary brokerage contract for the sale of real estate is in a certain sense sui generis. Where such brokers have each contributed something to the consummation of a sale of real estate, that one only is entitled to a commission whose services were predominating efficient cause of bringing about the sale, unless there is a special contract giving more than one broker the right to a commission 19 Cyc. 260; 4 American & English Encyclopedia of Law (2d Ed.) 983;

Smith v. McGovern; 65 N. Y. 574; *Sussdorff v. Schmidt*, 55 N. Y. 319; *McCloskey v. Thompson*, 26 Misc. Rep. 735, 56 N. Y. Supp. 1076; *Winans v. Jaques*, 10 Daly, 487; *Dardonville v. Smith*, 133 App. Div. 234, 117 N. Y. Supp. 216.

A very clear and comprehensive exposition of the law, which seemed to the court to be a complete answer to the contention of the claimants, is found in the case of *Whitcomb v. Bacon*, 170 Mass. 479, 49 N. E. 762, 64 Am. St. Rep. 317, as follows:

"Where several brokers have each endeavored to bring about a sale, which finally consummated, it may happen that each has contributed something without which the result would not have been reached. One may have found the customer, who otherwise would not have been found, and yet the customer may refuse to conclude the bargain through his agency; and another broker may succeed, where the first failed. In such a case, in the absence of that his services were the really effective means of bringing about the sale, or to use the language of Phillips, the predominating efficient cause. The instructions of the learned judge to the jury laid special stress on the inquiry whether the sale would have been made, but for the efforts of the plaintiffs. * * * This rule as it seems to us would allow two brokers to recover commissions upon the same sale. There might be another broker whose services were equally meritorious and essential in producing the result. But in such a case it is not enough to show that one of several cases stood in such a relation to the result that without it the result would not have happened, and that it was one cause, amongst others, which assisted or contributed in producing it. It becomes necessary to make a discrimination between the causes, and to ascertain which is the particular cause that can be called the efficient or effective one."

It was held that, under the facts of the case, there should be but one recovery against the owner.

Broker's Authority.

A landowner wrote a realty broker: "I do not care to sell it even at \$350, but will let it go at that price in order to clear up things. If you can sell it at \$350 an acre I will allow you two and a half per cent. commission." The Indiana Appellate Court holds, *Crum-packer v. Jeffrey*, 115 N. E. 62, that the broker's authority was limited to procuring a purchaser of the land at \$350 an acre, and he had no authority to go further and execute in the name of the owner a binding contract of sale, or to specify in detail the terms of sale. Where the broker, without authority, made a contract to sell, specifying definite terms if the owner, as alleged in an action for damages for breach of a contract to sell, verbally expressed his entire satisfaction with the specific terms of sale, he would have thereby ratified the broker's act in specifying and agreeing to terms. But the burden was on the plaintiff's relying on the fact of ratification to prove it.

Transfer Taxes.

The Surrogate's Court, Bronx County, in re *Reynolds' Estate*, 163 N. Y. Supp. 803, holds that a deed from decedent to his nephew, in consideration of \$1 and natural affection, providing that the grantee should not incur the premises without the grantor's consent, construed, not as a condition precedent to the vesting of title, but as a covenant against incumbrances without the grantor's consent, in view of grantee's possession of statements of rents, etc., rendered by decedent to him, was not a transfer intended to take effect in possession and enjoyment at the grantor's death, subject to a transfer tax under Tax Law (Consol. Laws, c. 60) § 220, subd. 4. The tax imposed by Tax Law, § 220, subd. 4, on transfers made in contemplation of death, or intended to take effect in pos-

session after death, is not a general, but a special tax, and must be construed strictly against the State and in favor of the taxpayer. The burden of showing that a particular transfer is taxable, under the section as a transfer made in contemplation of death, or intended to take effect in possession after death, rests on the State.

Second Foreclosure of Mortgages.

Where plaintiff's predecessor did not make A. a defendant to foreclosure suit, because record showed a deed from her, and defendant B.'s testator purchased property at foreclosure sale, giving an equal mortgage to plaintiff's predecessor, and later A. claimed such deed a forgery, it is held, *Varick v. Higgins*, 163 N. Y. Supp. 673, that the plaintiff will be allowed decree against A. in a second foreclosure, in which she is made a defendant; she having no interest, and other defendants not objecting.

Eminent Domain.

The Illinois Supreme Court holds, *City of Chicago v. Lord*, 115 N. E. 12, that the owner of property taken in a proceeding to widen a street was entitled to receive for the land taken the highest cash market price, based on its most valuable use, that could be obtained when the petition was filed. The use to which property taken was put by the owners was that of renting it to tenants. Such use of the property and its value for renting purposes seemed to have been disregarded by the court below in fixing the valuation. On appeal the value fixed for the building was held to be too low and the judgment was reversed.

GOLF TOURNAMENT.

Real Estate Board Will Hold Its Spring Meet at Short Hills, N. J.

THE Real Estate Board of New York will hold its Spring Golf Tournament on the course of the Baltusrol Golf Club, Short Hills, N. J., on Tuesday, May 15. The course may be reached by the Lackawanna Railroad, and trains leave at 7.30 A. M., 8.20 A. M., 9.15 A. M., 12.15 P. M., 12.28 P. M., and 1.30 P. M. From Manhattan, the Hoboken terminal of the railroad can be reached by the Hudson Tubes from the Hudson Terminal, or from Sixth avenue and 33d street, or by the ferries from the foot of Barclay, Christopher or West 23d street. For those desiring to go to Short Hills by automobile a card giving the route will be sent by the Board upon request.

The players will be divided into three classes, and the prizes will be awarded as follows: Class A (handicap 0 to 10), best gross, 18 holes; best net, 18 holes; best gross selected, 36 holes; best net selected, 36 holes. A special prize has been presented by Albert B. Ashforth for the best 36-hole net. In Class B (handicap 11 to 20), the divisions are the same. Joseph P. Day has given a special prize for the best 36 holes net. In Class C (handicap 21 to 30), the divisions are likewise the same, and Russell Marston has presented a special prize for the best 36 holes net. A "Blind Special" will also be a feature. A certain score will be selected by the Committee and the Class C player whose net score for 18 holes is the nearest to the score selected will receive a special prize.

All 18-hole prizes will be based on the first round played, so that the morning score of those playing both morning and afternoon will be the one considered, and anyone playing during the afternoon only may compete for any of the 18-hole prizes in various classes.

In selected score competition, one-half of handicap will be used; all other competitions full handicap.

Only one prize will be awarded to any one person.

The charge, including greens fee, dinner and entertainment, will be four dollars.

Luncheon will be served a la carte from 11.30 a. m. to 2.30 p. m.

It is requested that entries be made promptly, as there are many arrangements including the arrangements for caddies, dinner, etc.

DIGEST OF RECENT LEGISLATION AT ALBANY

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

(Special to Record and Guide.)

Albany, May 4.—A deadlock of the two houses of the Legislature on the Local Option bill has delayed the adjournment of this year's session and paralyzed during the entire week the law-making machinery. The members of the Assembly took a recess yesterday until Monday night in order to give the Senators a chance to untangle the mesh of amendments added to the excise bills and to catch up with the work which has been postponed from day to day and must be done before final adjournment can be had. An attempt was made today to reach an agreement on the Local Option controversy and unless all signs fail the Legislature will be able to adjourn some time next week.

The Local Option bill in its present state, will permit voters of New York City to express their wish of extending the provisions of the measure to the metropolis at an election to be held next April. Should the voters decide to reject the offer, the Local Option Law will not apply to Greater New York. On the other hand, if a majority of the voters should favor a Local Option Law, a referendum must be held in the spring of the following year, 1919, on the proposition whether the sale of liquor should

be permitted or prohibited. The question of making New York City "dry or wet territory" can not be submitted, however, until twenty-five per cent. of the registered voters have signed a petition asking for a referendum. If it should so happen that the voters reject the "dry" proposition, and other referendum can not be asked for until five years have passed by.

As can be readily seen the bill as at present amended will put off for two years any Local Option enforcement. Real estate men and others interested in the effects of Prohibition legislation will meanwhile be able to forestall or provide against injurious results of this new law.

The Legislature took action only on one of the many pending bills this week affecting real estate. The three-family house measure proposed by Senator Lawson was passed by the Senate yesterday by a vote of 32 to 11. The bill is now with the Committee on Rules in the Assembly and will be voted on next week.

Undoubtedly the bill will have a hard road to travel in the Assembly. Here the personal influence of the Senator does not reach battlements which Lawrence Veiller has erected against the passage of the bill. He has openly boasted that Lawson will lose the fight, and every member of the many Reform

and Civic Associations under control of Veiller has either telegraphed or written to each Assemblyman denouncing the three-family house bill as a piece of pernicious legislation and intended to benefit a few speculators of real estate.

An income tax bill desired by the real estate people of the State, according to an announcement made by Senator Emerson, chairman of the Committee on Taxation, was introduced by him last night. The bill is considered as freak legislation, as there is no possible chance at this time of the session to pass a measure of its kind.

Alfred H. Wagg, of Malvern, Long Island, President of the New York Real Estate Association, is responsible for the bill. It levies a tax of one per cent. on all incomes of \$2,000 or more. If the bill should become a law (which is out of the question), the receipts would be more than sixty millions annually.

It will be of interest to Staten Islanders to learn that the Garbage bill of Senator Cromwell is dead. After the bill was passed in the Senate, on a complimentary vote given to Cromwell, it was put to rest in the Committee on Rules of the Assembly, which is the graveyard of more than six hundred bills introduced this session, but never intended to be placed on the statute books of the State.

S. L. S.

AIDS IN PLAN TO ENLARGE HOSPITAL

Bronx Board of Trade Petitions the Board of Estimate to Enlarge Fordham Hospital

AFTER investigations carried on by the Civic Bureau of the Bronx Board of Trade, which showed that the present facilities of Fordham Hospital, in the Bronx, were exceedingly inadequate, recommendation was made to the Board of Directors that a petition be sent to the Board of Estimate asking them to adopt a resolution authorizing the issuance of corporate stock in the amount of \$360,000 to construct an additional wing, to contain 101 beds, to the hospital.

This action was taken at the meeting of the Board of Directors held in the Board of Trade rooms, when the following resolution, introduced by the Civic Bureau, was unanimously adopted and copies sent to the Board of Estimate and Borough President Mathewson of the Bronx:

RESOLVED, that the Board of Directors of the Bronx Board of Trade petition the Board of Estimate and Apportionment to adopt a resolution authorizing the issuance of Corporate Stock in the amount of \$360,000 to enable the Board of Trustees of Bellevue and Allied Hospitals to construct an additional wing to Fordham Hospital.

On April 27 the petition was referred by the Board of Estimate to the Corporate Stock Budget Committee.

Borough President Douglas Mathewson, subsequently communicating with the Bronx Board of Trade with respect to the proposed appropriation, says that at a meeting of the Corporate Stock Budget Committee of the Board of Estimate and Apportionment there were considered requests from the Board of Trustees of Bellevue and Allied Hospitals for additional structures and equipment for various hospitals under their control, aggregating \$2,192,500, on which fact he comments as follows:

"With a total debt margin for additional authorizations for any municipal purposes, as fixed by the Comptroller's report as of January 1, 1917, of \$11,982,891.13, your board will readily appreciate the impossibility of appropriating over \$2,000,000 for one development, having in mind the necessity for a reserve and the demands which cannot be stayed for such purposes as education and rapid transit.

"Therefore, because of this, and be-

cause of the inadvisability of initiating large works at this time, with prices at a rate which leads business men to defer doing what will stand deferring, it was decided not to make at present any of the appropriations in question, excepting \$10,000 needed for the output department of Gouverneur Hospital and \$30,000 for an additional roof ward for Fordham Hospital."

This additional roof ward, it has since been learned, was not contemplated in the request sent to the Budget Committee, but was offered as a means of temporarily

B. AYMAR SANDS.

Noted Lawyer, Member of Firm of Bowers & Sands, Dies.

Benjamin Aymar Sands, a member of the law firm of Bowers & Sands and prominent in financial and real estate circles, died on May 1, at his home, 58 West 58th street, in his sixty-fourth year. He was a member of one of the old New York families, his father being the founder of the banking firm of Samuel S. Sands & Company. Mr. Sands was active in Republican politics, and was interested in many reform movements in this city. In 1906 he was instrumental in obtaining the passage of the Mortgage Recording Tax Law, and in recognition of his efforts, he was presented with a silver punch bowl by the Allied Real Estate Interests.

Mr. Sands was a trustee of Columbia College, former president of the Republican Club of the Twenty-seventh Assembly District, a trustee of the Greenwich Savings Bank, and a director of the Lincoln Trust Company, as well as other banks, trust companies, and financial corporations. He was a Fellow of the Metropolitan Museum of Art, a member of the Bar Association, the Society of Colonial Wars, and the St. Nicholas Society. He was formerly a governor of the University Club and later became its president. His other clubs were the Union, Republican, St. Anthony, Downtown, Church, and City. In 1878 Mr. Sands married Amy Aiken, who survives him, with his daughter Mary, the wife of the Hon. Hugh Howard, of Bellevue House, Delgany, Ireland.

pararily supplying the needs of the local institution until either the building market again reaches a normal level or the financial resources of the city permit of the greater expenditure entailed in the construction of the proposed new wing. There is already a roof ward on the southern wing of the Fordham Hospital, so the new roof ward is to be located on the northern wing. The general structural scheme is to be identical with that of the existing ward, which is on the order of a solarium, and it will provide space for from twenty to twenty-five beds. Moreover, it will entail no appreciable increase in the number of workers.

Since, however, the rapid increase in population that will occur in the East Bronx and the Northeast Bronx with the complete operations of the new subway lines and elevated extensions will soon render even these increased facilities inadequate, the Bronx Board of Trade will continue its activities toward having the new wing built at the earliest possible time.

While accepting the new roof ward as a means of temporarily supplying a deficiency in equipment, it agrees with the Board of Trustees of Bellevue and Allied Hospitals that it is only a question of a short time before the urgent need of the new wing will be more keenly felt than ever before and will request at every opportunity that the funds necessary for the new wing's erection be appropriated from any moneys available.

Tennis Tournament.

The Real Estate Board of New York will hold its Spring Tennis Tournament at the West Side Courts, Forest Hills, L. I., on Wednesday and Thursday, May 23 and 24, beginning at ten o'clock. The entries will close on Friday, May 18. The entrance fee will be \$2.50 for either single or double, and 50 cents additional for both. Luncheons can be obtained at the West Side Clubhouse on the grounds. The committee is making a special effort to obtain as many entries as possible, so as to promote good feeling and sociability among its members. To reach the courts, take the Long Island Railroad from the Pennsylvania station, Seventh avenue and 33d street, to Forest Hills. Trains leave at 8.36, 9 and 10 o'clock. The grounds also may be reached by motor via the Queensboro Bridge, and Queens Boulevard.

MEASURES AFFECTING REAL ESTATE

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

THE Real Estate Board has approved Senator Sage's bill, Int. 1563, amending Section 51, State Law, by regulating the proceedings by which the United States may acquire property for maneuver grounds, fortifications and other purposes within the State. Any agent of the United States, duly authorized under the seal of an executive department, may, in war time, enter upon and acquire desired property. Notice must be given the owner personally or as prescribed in the act where personal service cannot be had and a map showing the land taken with the interest therein and the term must be filed with the Secretary of State and with the County Clerk or Register of the county. If the owner or agent cannot agree as to price, the amount is to be fixed by condemnation proceedings. The underlying principle of this bill was the subject of a resolution sent to Albany several weeks ago. While not introduced in that form, it is now embodied in Senator Sage's bill.

The Committee on Legislation also recorded its opposition to Assembly Bill Int. 1723, Shiplacoff, amending the Greater New York Charter with reference to the relief and pension fund of the Department of Street Cleaning by striking out the provision that as a portion of the fund three per cent. of the weekly and monthly salary of each employee is to be contributed to the fund. The Real Estate Board believes that some portion of such pension funds should be contributed by those benefited.

The Real Estate Board advises its members and taxpayers generally to write Governor Whitman urging him in the strongest terms to give his approval to Assemblyman Bewley's bill, Int. 146, which changes the definition of a factory and a mercantile building so as to exclude from the operation of the Labor Law many buildings which now come under it because they are occupied by one or two persons employed at manufacturing. The bill increases the number to six.

Senator Lawton's bill, bringing old three-story dwellings under the jurisdic-

THE accompanying report on bills before the Legislature is furnished by the Real Estate Board of New York. It is prepared by a sub-committee of the Legislation and Taxation Committee and a sub-committee of the Real Estate Laws Committee, acting jointly. The Committee consists of the following:

Robert E. Dowling, Chairman Legislation and Taxation Committee; Samuel P. Goldman, Chairman Real Estate Laws Committee; John P. Leo and David A. Clarkson, Vice-Chairmen Legislation and Taxation Committee; Carlisle Norwood, B. E. Martin, William J. Tully, George W. Olvanv, Stanley M. Isaacs, Henry R. Chitrick, William B. Ellison and Harry Percy David.

tion of the Tenement House Law, will probably reach the Governor. The bill has practically the unanimous support of property owners, taxpayer organizations and social workers, including the Tenement House Committees of the Charity Organization Society and the Brooklyn Bureau of Charities. In contradicting a statement sent out this week on the letterhead of the Committee on Prevention of Tuberculosis of the Charity Organization Society, the Real Estate Board made the following statement supporting the Lawson bill:

"The bill would place under the jurisdiction of the Tenement House Department thousands of old dwellings which are either entirely unproductive or which can be utilized only as boarding houses, rooming houses, etc. They must comply with the requirements of the Tenement House Law adapted to meet the situation in a manner approved by the Tenement House Committee of the Charity Organization Society in Manhattan and the Brooklyn Bureau of Charities, to say nothing of numerous organizations and thousands of persons who know the facts in the case. It is preposterous to advocate the congestion that comes through the extensive building of tall multi-family houses and at the same

time to claim that properly altered three-story houses are dangerous. The amendments provide all the necessary safeguards, including fire escapes.

"The proposed air shaft is entirely sanitary. The top story bathroom is ventilated from the roof and the second-story bathroom from this shaft containing fifteen square feet. The Board of Health at present permits an air shaft fifteen times smaller for ventilating toilet rooms in the middle of structures much deeper than the forty-seven-foot houses provided for in the Lawson bill.

"It is preposterous to speak of these houses forcing thousands of families to live in basements. The most fashionable Fifth avenue type of house is the American basement dwelling, and thousands of families now live partly in basements all through Manhattan and Brooklyn in two-family residences. There is practically no difference between living in a well-ventilated basement in a three-family house and on the ground floor of an apartment house. As a matter of fact, in thousands of these houses the basement would be utilized for sleeping quarters, as the law provides for 'three-story and basement' houses. Considerably less than one-third of the number of families proposed to be accommodated would live in such basements. Moreover, occupancy is confined to one family on each floor and three families in the entire house.

"The alleged danger from the so-called interior rooms or alcoves is plainly exaggerated. This is obvious from the fact that the law, as applied to converted dwellings, applies only to houses forty-seven feet deep.

"To bring the machinery of the agencies that fight against tuberculosis to bear upon this bill is to go very far afield, indeed, to find a means for fighting it.

"Its passage is justifiable upon every ground and the fact should not be lost sight of that permitting the use of these houses in the manner proposed is not only to relieve the thousands of owners who are carrying these houses unproductive because of changes in neighborhood conditions, etc., but to add to the taxable values of the city to a very appreciable extent."

Booklet on Industrial Heating.

"Industrial Heating as a Central Station Load" is the latest booklet published by The Society for Electrical Development on selling the idea of doing things electrically. Before publishing this booklet the industrial heating field was carefully analyzed by the engineering staff of the society. Every fact, every theory, every practical application was looked into, with the view to publishing the very best analysis possible for the benefit of members of the society and the entire electrical industry. New conditions and the war make this booklet timely.

Part 1 (just out) deals with electric furnaces.

Part 2 (to be mailed May 10th) will give in compact form for ready reference facts and data as to various uses and applications of commercial electric heating, which will apply more particularly to the smaller cities.

Not to Reduce Rates.

The Public Service Commission has ordered and approved an opinion of Commissioner Travis H. Whitney, in a proceeding against the Electric Company charged by the city. Since last year has been continued into the commission of which several. The Bronx company serves with that portion of the Bronx River,

formerly known as the town of Westchester, with the exception of the portion included in the limits of the former village of Williamsbridge.

In his opinion Commissioner Whitney held that it was inadvisable at this time to order a reduction in the company's rates. He noted that at the hearings various consumers and property owners in the territory served by the company objected to any action by the Commission involving a possible reduction in rates, contending that the public interests would be better promoted by conserving the earnings of the company under the existing rates in order to enable it to provide for much needed extensions in facilities and service than by a reduction in rates which would diminish the company's earnings and its ability to obtain additional capital required for the extensions. Commissioner Whitney found as a result of the testimony presented in the case and by other facts in the possession of the Commission that this contention was in large part justified inasmuch as the area covered by the company's service is about sixteen square miles in extent, with a population of only 35,000, a large part of the territory being sparsely settled and practically unimproved.

The opinion noted that new rapid transit lines are entering this territory, offering an earnest of early development for residential and business purposes on a large scale which would necessitate very material extensions by the company of its supply mains. He found that the company had a percentage of return of \$7,150 from sale of electric cur-

rent in 1915, which he held to be not excessive. In moving for the discontinuance of the proceeding Commissioner Whitney held that the company should be prepared to make prompt extensions of its mains to care for such new business as will appear within the area served by the company as a result of the opening of the new rapid transit lines.

Advertising for Station Bids.

The Public Service Commission is advertising for bids to be received May 16 at 11:30 A. M. for the construction of station finish on the nine stations on the new subway lines on Flatbush avenue and Eastern Parkway, Brooklyn. One of the nine stations, that at Seventh and Flatbush avenues, will be operated by the New York Municipal Railway Corporation, as it is located on the line of the connection now being constructed between the Brighton Beach line and the Fourth avenue subway, the remaining eight stations are all on the subway line to be operated by the Interborough Rapid Transit Company in Flatbush avenue and Eastern Parkway, Brooklyn. The structure on Flatbush avenue is six tracks in width, four of which are for operation by the Interborough and two by the Brooklyn company. The Commission has also awarded to John B. Roberts, of 3 West 29th street, Manhattan, a contract for the construction of station finish for three stations on the Manhattan portion of the Park place, William and Clark street subway. The contract price for the work was \$139,919.22.

NEW YORK CITY'S EXPERIENCE, FROM 1900 TO 1917 WITH SPECIAL FRANCHISE TAX

By HON. WILLIAM A. PRENDERGAST, Comptroller, City of New York

COMPTROLLER PRENDERGAST issued a report prepared in the Bureau of Municipal Investigation and Statistics of the Department of Finance, dealing with the city's experience in connection with the imposition and subsequent liquidation of the Special Franchise Tax. This report covers the period from 1900, the year this tax was first imposed, to and including 1916.

Special franchises were made taxable property for the first time in the history of the State by the enactment of chapter 712 of the Laws of 1899. Prior to the passage of the law corporations and others operating a public utility, through a public highway, were taxed only on the value of the tangible property used in connection with the operation of such public utility. By the enactment of the Special Franchise Tax Law the State Board of Tax Commissioners was empowered to "annually fix and determine the valuation of each special franchise subject to assessment in each city, town or village" of the State and transmit it to the local taxing authorities for inclusion in the tax rolls of the district. In fixing the value of the special franchise the State Board of Tax Commissioners was directed by law to include the value of both tangible and intangible property.

The total taxes on special franchises levied in accordance with the law of 1899, for the period from 1900 to 1916, inclusive, aggregate \$110,462,352.04, an average of nearly \$6,500,000 per annum. Of the total special franchises thus levied, the sum of \$74,837,350.69, or 67.75 per cent. was collected while there was lost through cancellations and special deductions allowed by law the sum of \$31,745.80, or 28.08 per cent. On December 31, 1916, there remained uncollected \$4,610,255.55 or 4.17 per cent. of the total special franchise taxes levied during the seventeen-year period under review.

Opposition to the tax, the report points out, developed soon after the first levy was imposed in 1900, when certain railway corporations operating in the City of New York attacked the constitutionality of the Special Franchise Tax Law, one of the contentions being that this statute was in violation of the "Home Rule" provision of the constitution. This legal battle was fought through the State courts up to the Court of Appeals and then carried to the Supreme Court of the United States, where in 1905, the act was declared constitutional.

Out of a total of \$31,014,745.80 in special franchise taxes which was ultimately rendered uncollectible, the sum of \$18,310,211.26 was lost through court orders reducing assessments because of overvaluation, etc., and a further loss of \$12,576,440.35 is due to the peculiar provisions of section 48 of the Tax Law which permits the owner of a special franchise to deduct from the amount of the tax levied against such special franchise any payment in the nature of a tax made by such owner to the municipality in which the special franchise is taxed.

In some cases, the Comptroller's report states, the amount applicable as a deduction under the provisions of this section of the law has equalled or exceeded the amount of the tax levied on the special franchise and has resulted in practically relieving such companies from the payment of a Special Franchise Tax.

In addition to the losses in the product of the special franchise tax due to the operation of section 48, over \$18,300,000 was lost through cancellation and remissions of the tax due to rulings of the court ordering (1) reductions in assessments on the ground that certain property included in the assessment was not legally taxable under the provisions of the Special Franchise Tax Law, (2) reductions due to over-



HON. WILLIAM A. PRENDERGAST.

valuations, i. e., the reduction of assessments to actual value, and (3) reductions for the purpose of equalizing special franchise assessments with the assessment of other real property in the locality.

Out of this total of \$18,300,000 lost through remissions and cancellations, it is estimated that more than \$10,600,000 is due to reductions in assessments ordered by the courts for the purpose of equalizing special franchise assessments with the assessment of other real property. The Special Franchise Law re-

quired the State Board of Tax Commissioners to assess special franchises at full value, whereas other real property was then being assessed variously at from 67 to 90 per cent. of full value. Therefore, on the grounds that the assessment of special franchises at full value produced an inequality in the distribution of the tax burden the courts ordered the special franchise valuations to be so reduced as to bring them to the same ratio with respect to full value as those of other real property in the locality.

An amendment of the Tax Law in 1911 transferred the function of equalizing assessments to the State Tax Commissioners, who are now required to equalize assessments before transmitting them to the localities for inclusion in the local tax rolls. Thus, by the enactment of this amendment there has been corrected a condition that during the years 1900 to 1911 resulted in a loss in the product of special franchise tax levies aggregating more than \$10,600,000 and equal to approximately 15 per cent. of the total special franchise taxes levied during that period.

The report includes, among other things, an estimate of the probable effect on the revenues to be derived from the taxation of special franchises in the event of repeal of Section 48 of the Tax Law permitting deductions from special franchise taxes on account of rent and other payments made to the city. In it is also contained a detailed summary statement showing, with respect to each special franchise tax levy imposed from 1900 to 1916 inclusive, (1) the amount of levy, (2) the collections thereon to December 31, 1916, (3) the amount rendered uncollectible, and (4) the uncollected balance at December 31, 1916.

THE EMERSON BILL PROPOSES TAX ON INCOMES OF BUSINESS FIRMS

AT A SESSION of the Senate held last week, the Emerson bill, proposing a three per cent. tax on the incomes of manufacturing and mercantile corporations derived from business done in this State, was amended for the third time. As originally introduced, this bill provided for the equal division between the State and localities of the revenue to be derived from this tax. A later amendment gave the State the entire revenue less an amount to be returned to the localities equal to the actual revenues now collected from the taxation of personal property. The latest amendment provides for a division of the prospective revenues on the basis of 75 per cent. to the State and 25 per cent. to the localities.

"Under the latest plan," said Robert B. McIntyre, Chief Statistician of the Bureau of Municipal Investigation and Statistics of the Department of Finance, "the ultimate advantages that would accrue to the city both directly and indirectly would aggregate over \$7,450,000 in a normal business year. This result is based on an estimated total yield from the tax of \$20,000,000. For 1917, the tax will be based upon the 1916 business year of the corporations, and the total yield for the year will probably be much greater, some estimates fixing the probable yield as high as \$30,000,000.

"A study of both the original bill and the latest amended form of the bill, develops that, although New York City's direct share of the revenue to be derived will be cut in half by reason of the provisions of the latest amendment substituting a 75 per cent. portion to the State instead of a 50 per cent., the ultimate advantages to the city will not be greatly affected, because a greater return to the State will mean a greater

sum available for offsetting a direct State Tax, of which New York will pay more than two-thirds.

Mayor Mitchel, in a letter, called attention to estimated increases in the coming year's budgets for both State and city, and advocated the enactment of the Emerson bill as a measure designed to relieve real estate taxpayers from an increasing tax burden. The estimated increase in the City Budget exclusive of a direct State Tax, is placed at not less than \$10,000,000, and consists of the following:

Increases in debt service, i. e., interest and increased provisions under the Pay-as-you-go policy..	\$ 5,000,000
Increases due to the establishment of the recently created City Teachers' Retirement Fund.....	2,200,000
Appropriations due to war situation	1,000,000
General budget increases due to enlargement of forces increased costs of labor and material, etc. etc.	1,800,000
Total estimated increases.....	\$10,000,000

"From the viewpoint of New York City's interests it is clear that unless some new measure, such as the proposed income tax, is enacted by the present Legislature to provide the State with additional revenue to meet the estimated excess of State appropriations over revenues aggregating nearly \$28,000,000, the city's coming budget will have to provide for a Direct State Tax of approximately \$19,000,000. If this sum is added to the increases due to local needs, viz: \$10,000,000, the City Budget for next year will aggregate approximately \$242,000,000. The natural outcome of so large a budget would be an increased tax rate, probably as high as 2.42, which would, it is believed seriously affect real estate values. The ultimate results of so high a tax rate on real estate might be far-reaching."

ADMINISTRATION OF THE RESOLUTION

Relation of the Zone Law to Building Code, Tenement House, Fire and Labor Laws

By GEORGE B. FORD

AS is set forth in Section 22 of the Zone Resolution, it is to be enforced by the Tenement House Commission where it applies to Tenement Houses without appeal to the Board of Appeals. Plans are filed with the Commissioner in the usual way. It is to be enforced by the Building Superintendent of the Borough in which the building is to be located where the building is not a tenement house as defined under the Tenement House Law. Plans are to be filed with the Superintendents in the usual way. Appeals from his ruling can be taken to the Board of Appeals by following the procedure set forth in the latter part of this article. Inspection of buildings after completion is under the jurisdiction of the Fire Commissioner. Appeals from his rulings can be taken to the Board of Appeals. The relation of this Resolution to the other Laws and Ordinances governing buildings is as follows:

Relation to Building Code.

The Zone Resolution supplements the Light and Ventilation Ordinance of the Building Code, and it will supersede the Building Code wherever its restrictions on the height of a building or minimum sizes of yards, courts and other open spaces are more stringent than those of the Building Code. It does not annul any portion of the Building Code. Wherever the provisions of the Building Code are more stringent than those of the Zone Resolution the Building Code will govern.

The Building Superintendent of each Borough, under Sections 21 and 22 of the Resolution, will enforce all its provisions, so far as new buildings, not tenements, are concerned. Structural alterations to buildings will also come within his jurisdiction. The Superintendent may issue upon request certificates of occupancy for existing buildings, but the enforcement of the Zone Law in such buildings once completed is placed in the hands of the Fire Commissioner, except that where a structure is altered or a use or occupancy in a structure or premises is changed or converted. Such occupancy shall not be lawful until the Superintendent of Buildings shall have issued a certificate of occupancy therefor, Section 20.

Relation to Tenement House Law.

The Zone Resolution supplements the Tenement House Law without annulling any provisions of the latter. It is enforceable by the Tenement House Commissioner in the case of tenements. The Tenement House Law by an amendment permits such enforcement by saying that wherever the requirements of the Zone Resolution and the Tenement House Law differ in their application to the same case, the one containing the more stringent provisions shall govern.

There are many provisions in the Resolution, however, notably in the definitions as to height and in the special exemptions in the size of outer courts in the B district, which are designed to harmonize the two laws and to leave unchanged established tenement house practice where experience has shown it to be advisable.

Thus in the B district, tenements up to about 90 feet may be erected with practically no change. In the C district they may go up five stories, or 60 feet, with little enlargement of courts, and in the D district up to four stories, or 48 feet. Tenements higher than these are obliged in most cases to furnish larger yards and courts than are required by the Tenement House Law.

The rules of the Bureau of Fire Prevention of the Fire Department and the regulations of the State Department of Labor, whose housekeeping functions were transferred to the Fire Commissioner by the Lockwood-Ellenbogen "Consolidation" bill, regulate the ade-



GEORGE B. FORD.

quacy of exits, the prevention of fire and fire dangers, and the installation of sprinklers and fire alarm systems in all buildings except tenement houses. This is a field untouched by the Zone Law.

However, the Fire Commissioner has the power and the duty to enforce the use or occupancy provisions of the Zone Law in all existing and completed buildings except tenements. Thus a change of occupancy, not accompanied by a structural alteration which would bring

it before the Building Superintendent, would come within the jurisdiction of the Fire Commissioner. The inspection of existing buildings to enforce the occupancy provisions also belongs to the Fire Commissioner.

The Labor Law covers a field untouched by the Zone Resolution. By the enactment of the Lockwood-Ellenbogen bill the Labor Department was deprived of its jurisdiction over all phases of construction, exits and sprinkler and fire alarm systems in factories. Its powers over the construction and alteration of factories have been transferred to the Building Superintendent, and the other powers to the Fire Commissioner. Thus the laws now administered by the State Department of Labor relate exclusively to the occupants of factories and not to the building itself. The Zone Law regulates the location of factories and the percentage of floor area that may be devoted to factory use, the height of the building and the sizes of its open spaces.

Procedure, Decisions, Policy.

Appeals for specific variations or modifications of the requirements of the Zone Law may be taken to the Board of Appeals under Sections 7 and 20 of the Zone Law. Petitions for interpretations and rulings may be addressed to the Board of Standards and Appeals under Section 20 of the Zone Law. In both cases the appellant is advised to help himself by helping the Board to a complete and definite knowledge of all the circumstances surrounding his case and the conditions surrounding his property. An attorney is not necessary, but it is advisable to have a competent person prepare the necessary diagrams and present the appeal. The hearings must show that few if any of the neighboring property owners object.

The Board of Appeals consists of the following:

Rudolph P. Miller, chairman; Howard C. Baird, Alfred J. Boulton, William Crawford, Lansing C. Holden, Alfred R. Kirkus, Fire Chief John Kenlon. Mr. Miller's office is at Room 917, Municipal Building, and hearings are held every Tuesday in Room 1124, Municipal Building.

CONSTITUTIONALITY OF THE ZONE LAW

By HERBERT S. SWAN

THE Height, Use and Area Districts of New York have been established, not under the power of eminent domain, but under the police power of the State. When property is taken under the power of eminent domain compensation must be paid the owner if damage can be shown. No compensation is paid for property taken, or for limitations imposed upon the use of property, under the police power.

The two questions now of fundamental interest to property owners in New York since the municipality has adopted this comprehensive plan of controlling the building development of the city are:

1. Whether such regulations come within the purview of the police power; and

2. Whether the particular regulations adopted can be sustained as a competent exercise of that power.

In answering the first question, it may be stated that it is no longer open or doubted that cities in this country can apply different building regulations to different districts. The decisions of various State courts as well as the Federal Supreme Court are conclusive on this point. (In *Welsh vs. Swasey*, 79 N. E. 145, 1907) for instance, the Supreme Judicial Court of Massachusetts sustained the validity of the act limiting the height of buildings differently in different districts in Boston. (In *Cochran vs. Preston*, 108 Md. 220, 1908) the Court of Appeals in Maryland sustained a somewhat similar act limiting the height of buildings in Baltimore. The decision of the Massachusetts court was confirmed by the Federal Supreme Court in *Welsh vs. Swasey*, 214 U. S. 91, 1908.

Districting limitations on the use of buildings have also been sustained as being within the scope of the police

power. Such regulations have been sustained by the courts in half a dozen states (Arkansas, California, Illinois, New York, Texas and Washington) as well as by the Federal Supreme Court. Even retroactive regulations, which have weeded out undesirable business establishments from certain districts have been approved by the highest courts in Arkansas and California, and on appeal, by the United States Supreme Court.

How broad a scope has the police power? The answer to this question is of the greatest interest to those who have the future planning of the city at heart, for so much city improvement depends upon what may or what may not be done under the police power.

The police power, of course, extends to the public health, morals and safety. But "the power of the State by appropriate legislation to provide for the public conveniences stands upon the same ground precisely as its power by appropriate legislation to protect the public health, the public morals, or the public safety." *Lake Shore and Michigan Southern Ry. Co. vs. Ohio* 173, U. S., 285 (1899). Again in *Bacon vs. Walker*, 204 U. S., 311, the Supreme Court held that "the police power of a state embraces regulations designed to promote the public convenience or the general prosperity, as well as those to promote public health, morals or safety; it is not confined to the suppression of what is offensive, disorderly or unsanitary, but extends to what is for the greatest welfare of the State. The same view was expressed by the Supreme Court in *C. & B. J. Railway vs. Drainage Commissioners*, 200 U. S., 561 (1906); and in *Enbank vs. Richmond*, 33 Sup. Ct. 76 (1912). A still more extensive scope (Continued on page 621.)

"LOYALTY LUNCHEON" GIVEN BY FIFTH AVENUE ASSOCIATION

JUST ten years ago the Fifth Avenue Association was formed and in commemoration of the event a "loyalty luncheon" was given last Monday at the Hotel Biltmore. One of the features of the occasion was an announcement made by Frederic Alfons Pezet, until about a year ago the Peruvian Minister to the United States, that Alfonso Marshall, a Brazilian, has perfected a device for the protection of vessels from submarines. This device was offered to the United States Government free of cost. Mr. Pezet said that a committee had been formed by him which included representatives from all the Latin-American countries and that everything in their power would be done to aid the United States and its allies to bring about a successful termination of the war; one which would bring lasting peace and freedom to all countries.

"As a Peruvian," said Mr. Pezet, "I am sorry that my country has not broken off relations with Germany. I feel that every democracy in the world should join with the United States in this crisis. Among other things at the recent committee meeting I suggested that a Latin-American branch of the Red Cross be formed. The women of South and Central America can show their loyalty in doing work along this line. We wish to prove to our neighbors in the North that we will do everything in our power to help."

The Rev. Dr. Ernest M. Stires, rector of St. Thomas' Church drew attention to the fact that the luncheon was held on the anniversary of the day, one hundred and twenty-eight years ago, when George Washington was inaugurated President of the United States in this city.

"Few people would have believed that such great steps could have been taken in constructive loyalty and patriotism

since January 1, as have now been taken," said Dr. Stires. "Today we are all ashamed that some of us had any doubts of the thorough loyalty of the President of the United States and of the members of Congress in meeting the crisis that confronted us."

Robert Grier Cook, president of the association said:

"We have come here first of all to renew—if that were necessary—our pledges of unswerving loyalty and of whole-hearted service to our country in this hour of its great crisis—probably the greatest that the American people has ever known.

"Upon the declaration of a state of war, we promptly offered the entire resources of this organization to the nation and since that time we have been privileged to participate actively in campaigns for the Home Defense League, the obtaining of 'Loyalty Signatures,' and recruiting for the navy. At the present time, we are endeavoring earnestly to co-operate with the authorities to furnish labor from our employees, during vacations, for various kinds of farm work—and this in addition to other lines which are gradually materializing.

"Less than twenty responded to the first call and met in the old Fifth Avenue Hotel on April 30, 1907. Among them were Elms Potter, John Reed, Frederick L. Perme, Edward Joseph Schneider, Curtis Bell, Simon Brentano, William Post Sackett and myself.

"In the light of history we are today ten years old. But in the light of our spirit, of our determination and of our love for that for which we stand, we are rather ten years young! And, no matter how the years roll by, we shall always continue to be possessed of the vigor and the enthusiasm and the inspiration of youth in defense of the noblest street in the world, Fifth avenue.

seems will depend upon, first, whether the Height, Use and Area classifications can be shown reasonable; and, second, whether their application to specific districts can be shown reasonable. If the reasonableness of both the classification and the application of the several regulations can be demonstrated, then the city's victory will be complete. The attitude of the National Supreme Court toward similar regulations in other states furnishes strong ground for the hope that the New York provisions will be upheld in full.

The Zone Law was not designed to operate oppressively upon any owner or upon any group of owners. It was framed with the greatest consideration for property rights commensurate with the public welfare. Despite this fact, certain owners will no doubt feel themselves aggrieved. This, however, does not make the law any less valid so long as its provisions are not arbitrary. It is believed that the law meets all the tests of constitutionality laid down by the Federal Supreme Court. In *Barbier vs. Connolly*, 113 U. S. 27 (1885), the Supreme Court discussed the question as follows:

"Regulations for these purposes may press with more or less weight upon one than upon another, but they are designed, not to impose unequal or unnecessary restrictions upon any one, but to promote with as little individual inconvenience as possible, the general good. Though, in many respects, necessarily special in their character, they do not furnish just ground of complaint if they operate alike upon all persons and property under the same circumstances and conditions. Class legislation, discriminating against some and favoring others, is prohibited; but legislation which in carrying out a public purpose, is limited in its application, if within the sphere of its operation it affects alike all persons similarly situated, is not within the (14th) amendment."

The attitude of the Supreme Court towards districting was discussed in con-

cise and clear language in *Reinman vs. Little Rock*, 335 Sup. Ct. 511 (1914). "So long as the regulation in question is not shown to be clearly unreasonable and arbitrary, and operates uniformly upon all persons similarly situated in the particular district, the district itself not appearing to have been arbitrarily selected, it cannot be judicially declared that there is a deprivation of property without due process of law or a denial of the equal protection of the laws, within the meaning of the (14th) amendment."

These were the words used by the Supreme Court in sustaining the constitutionality of a districting provision in *Little Rock, Arkansas*. Every word in the New York Zoning Resolution was written and every district boundary line was drawn on the maps with this decision in mind.

In *Hadacheck vs. Sebastian*, 36 Sup. Ct. 143 (1915), the Supreme Court gave frank expression to the view that a city's expansion and growth are superior to the whims of a few capricious land owners who might wish to thwart the greater welfare of the community: "The police power of a state cannot be arbitrarily exercised. The principle is a familiar one, but in any given case it must plainly appear to apply. It is to be remembered that we are dealing with one of the most essential powers of Government—one that is the least limitable. It may, indeed, seem harsh in its exercise, usually is on some individual, but the imperative necessity of its existence precludes any limitations upon it when not exerted arbitrarily. A vested interest cannot be asserted against it, because of conditions once obtaining. To so hold would preclude development and fix a city forever in its primitive conditions. There must be progress, and if in its march private interests are in the way, they must yield to the good of the community."

A careful study of the decisions in the three great cases on districting—*Welch vs. Swasey*, *Reinman vs. Little Rock* and *Hadacheck vs. Sebastian*—gives one the impression that the Federal Supreme Court would be the last court in the country to declare districting unconstitutional.

ENFORCING THE LAW.

Brokers In the Rockaway Section To Keep Offices Closed on Sundays.

AT a united meeting of the Owners' Protective Association and the Real Estate Brokers of the Rockaways, held at Far Rockaway, L. I., William J. McKenna, presiding, a third reading was held on the subject of keeping offices closed on Sunday and the discontinuance of real estate operations both from a rental and sale standpoint in this district, which is bounded by Hewlett on the East and Neponsit on the West, including the villages of Woodmere, Cedarhurst, Lawrence, Far Rockaway, Edgemere, Arverne, Rockaway Beach, Rockaway Park, Belle Harbor and Neponsit. The Police Department in each section has been notified that on the first Sunday in May they will expect the Department to observe and enforce this law.

It developed at the meetings the unsatisfactory methods of handling real estate on Sunday from the owner's and purchaser's standpoint and it was common belief that the real estate commodity was of a serious nature and should be handled on more solid business lines. There is no doubt that a purchaser or tenant who must devote some part of his business day to negotiate real estate will be more serious in his negotiations than if these negotiations are handled on Sunday, as on these days his time is unlimited and his business ethics conform with the day on which he is doing business.

Lewis H. May, president of the Real Estate Brokers of the Rockaways, stated that the Board is absolutely in favor of Sunday closing, and in fact, the development of this subject originated at the Long Beach convention of the New York State Board of Brokers, when he read a paper covering this subject.

THE ZONE LAW.

(Continued from page 620.)

was given to the police power in *Noble State Bank vs. Hoskell*, 31 Sup. Ct. 186 (1911). In this case the Supreme Court stated that: "It may be said in a general way that the police power extends to all the great public needs. It may be put forth in aid of what is sanctioned by usage, or held by the prevailing morality or strong and preponderate opinion to the greatly and immediately necessary to the public welfare."

The Fourteenth Amendment to the United States Constitution does not curtail police power of the States. The Federal Supreme Court stated in *Barbier vs. Connolly*, 113 U. S., 27 (1885), that it was not designed to interfere with the police power of the State "to prescribe regulations, to promote the good order of the people, and to legislate so as to increase the industries of health, peace, morals education and the State, develop its resources and add to its wealth and prosperity."

The Zone Plan adopted by the city is designed to promote not only the public health, morals and safety, but also the public convenience and general prosperity of the community. If the police powers extended only to the public health, morals and safety, it might be difficult in certain instances to show conclusively that every detail of the Zone Law came within a competent exercise of the police power. But with the scope of the police power so extended as to include the promotion of the public comfort and convenience, the addition of wealth and prosperity to the State, the increase of its industry, and the development of its resources, it is hoped that every feature of the Zone Law can be shown to be a legitimate exercise of the police power. Every detail of the law and maps was subjected by the framers of the test of whether it would or would not fulfill these conditions. If it failed to meet the rest it was amended until it did.

The answer to the second question it

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TABLE OF CONTENTS

(Section One)

Supports Constitutionality of Zoning Law.....	615
Legal Notes Affecting Realty.....	616
Golf Tournament of the Real Estate Board.....	616
Digest of Recent Legislation at Albany.....	617
Aids in Plan to Enlarge Hospital.....	617
Tennis Tournament.....	617
Measures Affecting Real Estate.....	618
City Experience with Special Franchise Tax; Hon. William A. Prendergast.....	619
Emerson Bill Proposes Income Tax.....	619
Administration of the Zoning Resolution; George B. Ford.....	620
Constitutionality of the Zone Law; Herbert S. Swan.....	620
Loyal Luncheon of Fifth Avenue Association.....	621
Enforcing Sunday Closing Law.....	621
Editorials.....	622
Query Department.....	623
Real Estate Review.....	624
Training School for Girls in Brooklyn.....	636
Building Material Market.....	635
Classified Buyers' Guide.....	646
Current Building Operations.....	635
Departmental Rulings.....	644
Leases.....	628
Personal and Trade Notes.....	638
Private Sales of the Week.....	624
Real Estate Notes.....	634
Statistical Table of the Week.....	634
Trade and Technical Society Events.....	644
Wholesale Material Market.....	636

The city authorities have revoked licenses for the sale of fireworks during the period of the war. Frank L. Dowling, chairman of the Committee on Co-ordination of the Mayor's Committee on Food Gardens, has a brief message to the public; "Let bean poles take the place of sky rockets, cabbages take the place of torpedoes, and potatoes take the place of fire crackers."

The power of organization and a united front among real estate men was very much in evidence at the hearing in the City Hall last week before Water Commissioner William Williams, in connection with the proposal to install water meters in residential buildings. Nearly 2,000 persons were present to register their protest, and so vigorous was the opposition that it may eventually result in the defeat of the scheme.

Professor E. R. A. Seligman, of Columbia University, in discussing war finances estimates that our expenses may reasonably be expected to approximate \$10,000,000,000 a year. He points out that this money must be raised either by taxation or by borrowing. The wisest course, in his opinion, lies between these two extremes. It is barely conceivable that such an enormous amount should be raised purely through borrowing. It is almost as striking a novelty to finance war expenditures from taxation alone.

A new record for tax payments was established on May 1, when the largest amount, including real, personal and franchise taxes was paid into the city treasury. New York taxpayers contributed on that day, \$12,817,888, as against the previous high record established on May 1, last year, when \$11,626,312 was paid. The Interborough Rapid Transit Company turned in a check for \$1,692,115 for real estate taxes. Other payments made for rent and special taxes by this corporation aggregated a total of \$2,170,594 to the city in two days.

Mobilization and Building.

Among the many problems now confronting the building and allied trades it is doubtful if there is one of greater importance than the probable effects on the building industry of the mobilization of the new army. According to the present figures the quota of New York State under the selective draft army bill will be approximately fifty thousand soldiers. This is the preliminary estimate of the War Department and is based upon the population of the State.

From the total draft of five hundred thousand men to be called this year, New York State will be required to supply about ten per cent. of the entire force. In addition to the requisition by the selective draft measure this Commonwealth is called upon to furnish approximately eighteen thousand men to bring the existing military establishment up to the full war strength. Adding these figures to the number of men enrolled in the National Guard and Naval Militia which at full war strength is in the neighborhood of forty thousand men, it can be readily seen that the first year under the revised military conditions the State of New York will supply to the fighting forces of the United States a total of more than one hundred thousand men. This in itself might be considered a formidable army for this country. What is likely to be the economic effect consequent upon the withdrawal of this vast force of men from industrial pursuits and to what extent will the building trades share in the effect?

At the present writing there is and has been for some time past a serious shortage in the supply of labor which already has exercised a depressing effect on the building trades, more particularly in the manufacture of structural commodities. The recent popularity of employment in the munition factories and other industries that have sprung up as a result of the European War is generally blamed for the scarcity of skilled labor. This situation unquestionably has reduced the ranks of skilled mechanics for construction work and with the existing shortage, the new military conditions will be felt keenly no matter how small a percentage of the proposed draft is taken from the ranks of the building industry.

According to the terms of the selective draft measure only those men of military age will be excused from service who are physically unfit or who are conceded to be more urgently needed in the manufacture of war munitions and supplies, the operation of public utilities and the production of foodstuffs. The latter classification is of primary importance at present as the outcome of the conflict is largely dependent upon the ability of this country to feed itself as well as the Allies. The men relieved through this channel include farmers and farm laborers, workers in packing plants and employes of other industries that are allied to the production and distribution of food.

Under these conditions the building trades are entirely eliminated and will be called upon to furnish its full share to the army. There will likely be a greater scarcity in the labor market and a further tightening of the lines experienced by all interested in the industry. In connection with this, however, the main difficulty will not be caused by the number of mechanics required for military service, but rather because of the fact that the Federal Government has arranged such an elaborate program of construction work for training and defensive works that the labor market practically will be cleaned out for the next coming six months or a year. This condition has already made itself felt throughout the trade and is a matter that will be adjusted with difficulty.

Another thing that will have a decided tendency to effect the building business as applied to labor conditions is the large number of skilled mechanics to be requisitioned for the construction of the large merchant fleet now projected and for which work has already

been started both on the Atlantic and Pacific Seaboards. The construction of this fleet will call for the services of thousands of carpenters, iron workers, steam fitters, painters and other trades, that while having no previous experience in shipbuilding, are such a flexible type of skilled labor that it will readily adjust itself to different work. These men undoubtedly will flock to the shipyards in great numbers, not so much for the higher wages offered but from a high sense of patriotic duty.

The present time is altogether too early to become pessimistic as to the ultimate economic effect of the war conditions upon the labor situation, but it is the time to prepare for what is known to confront the industry and provide some means of combating a situation that has bothered the trade for a long time.

The Real Estate Market.

Undeniable evidence of the steady improvement of the real estate market is furnished by an examination of the official records of the Register's office, which indicate a substantial improvement in real estate conditions during the period between January 1 and April 28, 1917, after nearly three years of war, as compared with the corresponding period during 1914, before the declaration of war. The generally prevailing impression for many months has been that the state of the market has been weak, but there has been no demand for properties, that selling has declined, and that since the war started, the trend of business, as far as real estate is concerned, has been downward rather than upward. Statistics compiled by the Record and Guide, based on the official filings, indicate the contrary, that since the first of the year, 2624 conveyances were recorded in Manhattan, involving assessed valuations of \$189,674,575, as compared with 2,234 deeds representing \$139,927,083, during the similar period of 1914, when conditions were supposed to be normal.

It is evident that not only is there more property being transferred, but that there is a corresponding increase in the amounts involved. While every transfer is not a sale, it is reasonable to assume in a comparison of two similar periods of time that the same relative proportionate elements will be present. It would not be stretching the point to take the attitude that in the increase of 390 conveyances a considerable portion of them represented actual sales, rather than normal passages of title.

An examination of the statistics regarding new mortgages indicate practically the same condition during the two periods. From January 1 to April 28, 1917, 1,262 instruments were filed, involving \$41,585,027, as compared with 1,382 for \$41,680,840 during the period between January 1 and April 25, 1914. While the amounts involved are found to be substantially the same, it will be noted that there is a decrease of 120 in the number of mortgages.

As far as extensions of mortgages are concerned, big increases may be noted for 1917 as compared with 1914. During the present year 736 extensions were made involving \$50,674,850, as compared with 718 aggregating in value \$33,920,885, for the first four months of 1914. The total number of mortgages in both these divisions since the first of the year involved about \$92,000,000, whereas filings during the corresponding period in 1914 aggregated in value about \$75,500,000.

Taking these official records as criteria of activity, it is apparent that comparisons of the two periods indicate an increase in transfers of nearly \$60,000,000 and an increase in loans of about \$16,500,000, in favor of 1917. This situation may be considered the more remarkable when it is considered that since February 1 all signs pointed toward active participation by the United States into the World War, with the resultant effect on financial centers and directly upon real estate. In spite of this factor in the situation and in times already abnormal, transfers and mortgages affecting Manhattan real estate continued to show considerable activity and reached

favorable increases, even as compared with a period when the world was at peace, and business and financial matters generally were considered to be in a normal position.

The Record and Guide has maintained of late that the real estate market is on the upward trend, slowly perhaps, but nevertheless improving, with the slight reactions characteristic of every economic cycle in the alternating periods of depression and prosperity. The figures submitted tend to bear out this contention.

While it is conceded that the present state of the market is not ideal and that various deterrents are still operating against the restoration of old-time conditions, the fact remains that the statistics compiled from the filings in the Register's office show undisputed evidence of improvement for the first four months of this year as compared with 1914. Without attempts to over-emphasize this point or give it more significance than it merits, it nevertheless furnishes much food for thought among those who have been following New York real estate history and movements. The real estate market is healthier after three years of war than it was in 1914 before the outbreak.

Protests Against Waste.

Editor of the RECORD AND GUIDE:

Public officials and business men in the National Defense Committees are all urging the necessity of preventing waste, and conserving the natural resources and labor of the country. The news each day emphasizes more and more the probability of this war continuing for some time and it is becoming recognized by everyone that all will have to bear a share in it.

A great waste is existing through the overzealous way in which city administrative officials are enforcing sections of various laws, irrespective of the immediate necessity for this enforcement, and doing it indiscriminately and universally, rather than taking the serious cases and enforcing the law in these and letting the others remain in abeyance until times are less acute or the present conditions cease to exist.

The custom of the Labor Department had been, before the passage of the Lockwood-Ellenbogen bill, when an order was given in conformity with the Labor Law to sometimes modify this order where conditions showed that the strict compliance with the law was not necessary, so that the orders, while not rescinded, were held in abeyance during the continuance of the existing conditions. When the unfinished or incomplete orders were turned over to the fire commissioner, he, having no power to waive any conditions of the Labor Law, reissued all the orders, whether waived or held in abeyance, the result being that the whole process had to be gone through with again or appeals or petitions made against these orders, if deemed unreasonable or unnecessary. This has created an enormous amount of work and waste.

Recently, owing to a decision in the courts, further confusion has been created by the fire commissioner turning over to the building superintendent any orders that related to constructive changes, and again the building superintendent started from the beginning and is issuing orders.

For years I have been urging against the unnecessary and annoying duplication and continuance of orders, and when it comes now to the present conditions and the expenditures for waste I consider it necessary to again give the alarm. Surely the mayor, borough presidents and others can give orders to their administrative officials to use thought and judgment.

There are numbers of buildings, undoubtedly, where the occupancy is such that the conditions are dangerous, but housekeeping authorities can correct this. It is not necessary, because a tenant is dirty and untidy in conducting his business, to require the building to be reconstructed from top to bottom. And, supposing some of the buildings are bad, why are not those the ones to be picked

out for the orders and the other buildings, even under mandatory laws, let alone until bad conditions occur?

The Board of Standards and Appeals and the Board of Appeals is flooded with petitions and appeals against orders—many of them are, naturally, from persons who want to avoid their proper responsibility and duty, but many others are reasonable requests, made not only because the orders are unnecessary, although called for by a mandatory law, but absolutely beyond the financial ability of the owners to comply with.

If I were asked to suggest, briefly, a remedy, I should say each administrative official should put a responsible deputy in charge of the inspection reports as they are brought in, and if the conditions are the same as have existed for many years (say in the matter of freight elevators) and there is no apparently unusually unsafe conditions that the report be filed, and if the next inspection shows continuance of these conditions they again should be filed until a change occurs that requires, without any question, the reconstruction of the apparatus to comply with the law. In the case of the Labor Department orders, where an order has been held in abeyance or waived by that Department and the conditions are as they were then, or not more dangerous, that report should be filed and no order issued until the conditions change for the worse, and so continue the law until some great improvement in real estate conditions or the absence of the demand for material and labor on account of the war makes it reasonable and just that improvements should be gradually made.

ALFRED R. KIRKUS.

The Torrens System.

Editor of the RECORD AND GUIDE:

Sufficient attention has not been paid to one of the most important acts of the present Legislature, which was signed by Governor Whitman and became a law on or about the 18th day of April, 1917.

I refer to Chapter 187 of the Laws of 1917, which amends the Banking Law in relation to the requirements as to mortgage loans and provides that savings banks may make mortgage loans upon policies of title insurance or upon certificates of title under the Land Title Registration Law of the State of New York.

This is a great step in advance, as one of the chief obstacles to the progress of the Torrens System of Land Title Registration in this State was the difficulty in obtaining mortgage loans upon properties after they had been so registered. Under the present law the savings banks in making loans are no longer confined to policies of title insurance, as under the old law, but are now permitted to make such loans upon Torrens certificates, which will result in many applications for Torrens registration of real property in the State of New York.

In this connection it might be well to mention the fact that the Insurance Department of the State of New York has shown a favorite attitude toward the Torrens System of Land Title Registration by issuing a circular of instructions to department counsel and to companies, associations, societies and orders under the supervision of the department, concerning the examinations of title to real estate, wherein this clause or paragraph appears:

B. If the property is situated in a State which provides by law for the registration of titles to real property, a duly authenticated certificate of the title, issued by a court of competent jurisdiction of that State, may be accepted after examination by the department of the laws of such State and the department's approval of the procedure prescribed thereby.

From all which it may be safely asserted that the Torrens has come to stay, and that it will not be long before all real properties will be registered under the Torrens as the safest, best and most economical system, whereby all questions at issue are judicially determined and a title in fee simple absolute is then vested by the State after all clouds have been removed.

GILBERT RAY HAWES.

QUERY DEPARTMENT

This department is intended to be of service to all interested in the real estate market, whether as broker, agent or property owner. The readers of the Record and Guide are invited to send in questions on matters pertaining to real estate, building and building management, though legal questions will not be answered in this column. Questions should be stated as fully but as briefly as possible so as to allow intelligent answers. Arrangements have been made through which the questions will be answered by a Committee of the Real Estate Board, including the following:

- E. A. Tredwell, real estate broker.
- Frederick D. Kalley, real estate broker.
- Robert R. Rainey, real estate broker.
- B. E. Martin.
- William Douglas Kilpatrick, builder.
- H. H. Murdock, architect.

Question No. 223.—Would you please inform us what is the practice in the city of Chicago in relation to the installing of water meters in dwelling and tenement houses?

(a) *Is the owner compelled to install meters?*

Answer (a).—No.

(b) *Does the City Department install and maintain meters?*

Answer (b).—Yes.

(c) *In apartment houses, is there a meter in each apartment?*

Answer (c).—No.

(d) *We would thank you very much for any information on the above subject you could let us have.*

Answer (d).—Chicago answers as follows: "In general we might say that the City of Chicago looks after all metering conditions, both in stores, flats and buildings and charge owners of same by meter measure for water consumed."

Question No. 224.—A has applied roofs on several buildings in various locations for B, and guaranteed roofs for periods ranging up to five years. B has gone into the hands of receivers, owing A \$500. Leaks have developed in some of the roofs before the dates of expiration of guarantees. In accordance with the terms of the guarantees, and from the fact that B still owes A \$500, is A liable for the repairs to roofs. Also note that B has transferred some of the buildings on which these guarantees apply to other owners. J. A. B.

Answer No. 224.—B having defaulted upon his agreed payments, A is relieved from further obligation under the guarantee to make roof repairs. B's transfer of the buildings to other owners is such a change of relations between A, the guarantor, and B as to relieve A from further responsibility.

Question No. 225.—I desire information pertaining to income tax returns of a real estate corporation in which I am interested. In the 1914 return of our corporation a deduction from gross income was made for the interest on bond and mortgage paid to a savings bank, who hold a mortgage on our property. The United States Government now claims additional tax from us, claiming we deducted interest in excess of amount allowed by law, the government saying that the amount of interest which may be legally deducted is the amount of interest which is paid within the year on an amount of bonded indebtedness, not in excess of the paid up capital stock outstanding at close of year, plus one-half of the interest bearing indebtedness also outstanding. We are a real estate corporation. Our real estate is for the purpose of sale and has at all times been in the market subject to sale. We understood the government permitted the deduction of all interest paid by such corporation on indebtedness secured by mortgage, provided the sole business of the corporation was the purchase "sale" improvement of real estate. This is an important matter—one all real estate corporations are interested in. A. E. W.

Answer No. 225.—The Income Tax Law provides that interest on indebtedness wholly secured by property the subject of sale in the ordinary business of the corporation can be deducted in full. The Treasury Department has held (see Treasury Decision No. 1993) that this provision covers real estate corporations engaged solely in the buying and selling of real estate, and that if that is their sole business, they can deduct in full the interest paid on mortgages secured by such real estate. The proper method to test the question is to pay the tax, and at the same time file a claim for abatement or refund upon form that will be furnished by the Collector and accompany such claim with proper evidence that the company comes explicitly within the Treasury Department ruling, No. 1993.

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REAL ESTATE NEWS OF THE WEEK

Excellent Business Being Reported—International
Situation Apparently Not Restricting Trading

EXCELLENT conditions prevailed this week in both the selling and renting branches of the market. Strong broadening tendencies were manifested, which resulted in a general demand for improved properties, representing in the aggregate one of the largest volumes of business transacted during any one week since the beginning of the year. Besides the number of investment transactions that were closed, involving both residential and commercial structures, several deals concerned the acquisition of properties by business men to provide either for new buildings or for additional requirements.

The leases that were consummated also indicated expanding business activity in various sections of the city. West 57th street, which has been witnessing a steady transformation from a residential into a high-class retail district, contributed two important transactions exemplifying this trend.

Interest in auction room business centered this week upon the sale of the Stewart building, Broadway and Chambers street, and the offering of 128 Bronx lots in the University Heights

section on Wednesday. The Stewart Building, one of the best known of the old-time downtown office buildings, carrying a total indebtedness of about \$4,100,000, was knocked down to representatives of the heirs of the late Judge Henry Hilton, as plaintiffs, on a bid of \$3,000,000. The plot offers attractive possibilities for reimprovement with a more modern structure. Two preliminary bids of \$2,000,000 and \$2,500,000 were made.

The first large auction sale of unimproved property within the city limits presented to the investing public was 128 building lots with frontages on important thoroughfares in the University Heights section of the Bronx. After offering 57 of the lots, Bryan L. Kennelly, the auctioneer, withdrew the remainder of the property from the sale. The total amount realized up to that point was \$80,350, or an average of \$1,400 a lot. Among the buyers were Richard R. Maslen, W. J. Tompkins, Samuel Friedenberg, Max Just, E. J. Janes, F. W. Rubien and W. J. Huston. Complete details, including the name of the purchaser and the description of each lot sold, will be found in the Second Section of the Record and Guide.

PRIVATE REALTY SALES.

THE total number of sales reported and not recorded in Manhattan this week was 36, against 22 last week and 28 a year ago.

The number of sales south of 58th street was 13, as compared with 10 last week and 10 a year ago.

The sales north of 59th street aggregated 23, as compared with 12 last week and 18 a year ago.

From the Bronx 8 sales at private contract were reported, as against 10 last week and 8 a year ago.

Statistical tables, indicating the number of recorded instruments, will be found on page 634 of this issue.

Steamship Company Buys Near Battery.

Furness, Withy & Company, Ltd., a steamship company operating about 200 boats, with many more under construction, purchased from the South Ferry Realty Company, William H. Chesebrough, president, the southwest corner of Whitehall and Pearl streets, for improvement with a six-story fireproof building, which will be used as a permanent home for the buying concern. Walter B. Chambers, architect, is preparing the plans. The property fronts 79 feet in Whitehall street and 53 feet in Pearl street. The selling company recently contracted to buy the property from Mrs. Emily K. De Forest, wife of Robert W. De Forest, and they conveyed the title to Furness, Withy & Company last Wednesday, which was the date originally set for taking title from Mrs. De Forest. The resale was made for cash, the property being free of mortgage encumbrance. The De Forest property sale was made by Douglas Robinson, Charles S. Brown Company and Horace S. Ely & Company, and the resale was effected by Douglas Robinson, Charles S. Brown Company, Babbage & Sanders represented the South Ferry Realty Company as attorneys, and the Title Guarantee & Trust Company acted in a similar capacity. The facade will be of limestone or marble, and will be set back in both Whitehall and Pearl streets, to conform with the fronts of the contiguous South Ferry Building. Most of the large steamship and exporting companies are located either in Whitehall street, State street facing Battery Park, or on Lower Broadway. The tenants in the Chesebrough, Maritime, Battery Park and South Ferry Buildings, include the Cunard, Holland-American, Anchor, Compagnie Generale, Transatlantique, Fabre, and four important Italian and several Scandinavian lines,

including the Norwegian, the Swedish-American, and Russian American lines; also the Greek, Finland, Royal Dutch, Panama Railroad, Brazilian, Russian Volunteer Fleet, American-Hawaiian, Luckenbach Lines and others.

F. W. Woolworth Increases Holdings.

F. W. Woolworth Company leased from George L. Slawson and Frederick G. Hobbs, through Edward J. Hogan, 461 Fifth avenue, northeast corner of 40th street, a four-story and basement business building 267 x 95 feet, for twenty-one years, with a renewal privilege for an additional twenty-one years. The aggregate rental for the first term is understood to approximate \$1,000,000. About February 1, 1917, the Woolworth Company leased the property directly adjoining on the north, consisting of 463 to 469 Fifth avenue, a building on a plot 66 x 95, from the heirs of the Estate of T. C. Roessle, and from Mrs. Joseph H. Coggeshall, 1 East 40th street. The combined plot measures 92.7 feet on the avenue, and 122.6 feet in the street. The total rental paid for the first term on the combined properties will be about \$2,750,000. The present buildings will be demolished and the F. W. Woolworth Company will erect on the site a modern ten-story store and showroom building, plans for which are being drawn by Jardine, Hill & Murdock, architects, the cost being in the neighborhood of about \$600,000. The F. W. Woolworth Company will occupy a large portion of the ground floor as a five and ten cent store. Thomas H. Baskerville, of the firm of Bowers & Sands, represented the owners as attorney and Warner B. Matteson, of the firm of Davies, Auerbach & Cornell, the F. W. Woolworth Company.

South Church Sale Ratified.

Supreme Court Justice Erlanger granted permission to the trustees of the Old South Church to sell the edifice at the southeast corner of Madison avenue and 38th street for \$400,000 to August Heckscher, who recently contracted to purchase this old landmark. Mr. Heckscher has recently completed a sixteen-story structure on the site of the one-time Havemeyer mansion at the southwest corner of Madison avenue and 38th street, from designs by Jardine, Hill & Murdock, architects. No plans have been announced for the improvement of the church property. It is mortgaged for \$390,000 on which is due \$14,625 in interest from the church, which was merged two years ago with the Union Presbyterian Church, which acquired the southeast corner of Park av-

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TWENTY years of unusual success in the real estate field. We invite the attention of owners, trustees, attorneys and speculative builders to the volume of business which we have accomplished and the service which we offer.

Our organization is divided into departments for the better distribution and intelligent handling of the business. Each department is in charge of an experienced and competent man, whose sole duty is to develop the business of that department, giving it his undivided attention. In each department are the necessary number of competent brokers and agents to efficiently handle the business of that particular department, and the men in one department are not permitted to work on the business of another department.

Private House Department

Originally our business consisted solely in negotiating sales and leases of private houses, but as this business expanded we felt justified in opening up new departments, but the Private House Department is still our most important department. During the last year this Department showed an increase of 37% over the previous year, and we rented and sold 204 private dwellings east and south of Central Park. We have also been successful in accumulating a large number of plots for builders, among the most prominent being the sale of the south corner of 74th Street and Fifth Avenue to Harry Fischel, who is now erecting a very fine type of twelve-story apartment house. Pease & Elliman have purchased for builders a great many more plots on and near Park Avenue than any other concern. This Department did an aggregate business involving practically \$13,000,000 worth of property.

Apartment House Department

The past year we increased the number of apartments we rented last year by 151 separate transactions and an increase of 50% in the gross commissions. Pease & Elliman rented more apartments east and south of Central Park than all the other brokers combined, and during this past year rented 717 apartments with an aggregate gross rental of about \$6,000,000. Every owner and speculative builder pays Pease & Elliman a full commission, because they appreciate that Pease & Elliman give a service which no other office attempts to give, and that our services are worth the full commission. We are the agents for a large majority of the better class of apartment buildings, and out of 1,007 apartments, at the present time, have less than 1% of vacancies. We have charge of the only apartment house on Fifth Avenue which is fully rented.

Business Department

This Department takes entire charge of the leasing of stores and lofts, and during the past year closed a total of sales and leases of commercial properties of 187 transactions, as against 179 transactions in the previous year. The Business Department did a gross business aggregating over \$4,000,000 worth of property, involving the sale of several store and loft buildings to investors and renting of a very large number of stores and lofts to prominent business concerns.

Country Department

This Department deals exclusively in large estates and country places on the North Shore of Long Island, in Connecticut, Westchester County, and in the neighborhood of Morristown, N. J. The volume of business in this Department was extraordinary and involved about \$1,500,000 worth of country property, and showed an increase of 160% over the previous year. Among the prominent estates sold were the Dugmore Estate at Great Neck, L. I. to Henry F. Sinclair and the Shearson Estate at Greenwich to James H. Snowden.

Hotel Department

This Department has shown an increase of 108% in the aggregate commissions over the previous year, among the most prominent transactions being the leasing of Hotel Manhattan for August Heckscher to a syndicate organized by John McE. Bowman.

Management Department

This Department showed a very large increase in the volume of business, and the number of buildings taken care of showed that expert and efficient care given to buildings placed in our charge is appreciated by an increasing number of owners who want to get the best net return and have their property maintained on the highest possible level, which is unquestionably most economical in the long run. This Department showed a total increase of nearly 25%. In spite of the increased cost of operation, through efficient methods we have been able to get satisfactory results for the owners. If you are not satisfied with the returns that you are now receiving from your property, or if you have vacancies which you want to have filled, we would be delighted to discuss this matter with you and offer suggestions.

Downtown Office

This office, situated at 55 Liberty Street, has had the most satisfactory year of its existence, and leased and sold 159 separate parcels, as compared with only 82 in the previous year, and handled transactions aggregating nearly \$3,000,000. The office buildings, such as the Liberty Tower, Lords Court Building, Wall Street Journal Building, etc., etc., of which we are the managing agent, have all had the best year in net returns which the owners have enjoyed in a long time, and we are prepared to give equally satisfactory results to other owners of buildings in that section. All of our first-class office buildings are fully rented.

West Side Office

This office has increased its number of transactions from 229 to 252 transactions, and the gross commissions have been increased nearly 23%. This office has handled about \$2,000,000 worth of property, and has very materially increased the number of buildings of which we have been appointed managing agents.

Appraisal Department

We have accumulated a very vast amount of information concerning sales and rentals in the various sections of the City, and on account of our large brokerage business we are in constant touch with current conditions, so that we know the tendencies and activities of various sections very much better than a less active organization. We therefore offer our services for appraising real estate and for giving expert testimony in all matters pertaining to real estate values.

The total volume of business which we have handled during the past year shows that we have negotiated transactions involving nearly \$50,000,000. We realize that our success is only a by-product of service, and we intend to continue to give the very best possible service; and we want to thank our many friends and customers for the splendid showing which we have been able to make during the past year through their co-operation.

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enue and 85th street. In February, 1915, the Court of Appeals ruled that the use of the Old South Church site on Murray Hill for apartment house improvement would not violate the Murray restriction. Title to the property passed this week.

Trustees of Columbia College Buy.

The trustees of Columbia College have purchased another of the Columbia leaseholds, the latest acquisition being 2 West 50th street. John N. Golding recently sold this leasehold, a four-story dwelling, 25x100 for George H. Sargent, to Francis Bowers. Mr. Bowers has now resold the property to Columbia College owner of the fee. The trustees a few weeks ago bought the one-time residence of F. B. Kalor at 620 Fifth avenue, also a one-time Columbia leasehold, which abuts the 50th street house. It is understood that the trustees will improve the combined properties with a high grade business building.

Sale on Park Row.

Ames & Company and the Cruikshank Company, sold for Louisa M. Gerry, the two five-story business buildings, 117 and 119 Park Row, 34x65, to the Park Row Associates (Inc.), composed of John H. Ives, Frank J. Walsh, and Frank D. Ames, who are now owners of the adjoining property, 115 Park Row. This property has been in possession of the sellers for more than fifty years.

Obtains Control of Motordrome.

Harry S. Harkness has obtained full control of the Sheepshead Bay Motordrome Company, and it is understood that he will place all of the undeveloped land at the disposal of the potato farmers in order to aid in the campaign for food supply. The Motordrome and adjacent land, including the Ocean avenue frontage, formerly belonged to the Sheepshead Bay Jockey Club. The property was involved in a foreclosure suit to recover \$1,135,161.86, with interest from February, and Mr. Harkness, one of the principal owners, bought it in for \$1,300,000 at the stand of Joseph P. Day in the Brooklyn Real Estate Exchange Salesroom.

White Street Sale and Lease.

Charles F. Noves Company sold for Gertrude A. Vanderbeck, to the Sember Realty Corporation, 28 White street, the six-story loft building, on a lot 25 x 83. The property was assessed at \$40,000. The same brokers have leased the property for ten years to the F. M. Lupton Publishing Company, at a rental of about \$3,000 a year net. Improvements to the building will be made, including the installation of a large elevator and fire-proof stairs. Stoddard & Mark as attorneys, represented the buying corporation.

Long Island City Sale.

Karpen & Bros., upholstered furniture makers of Chicago and New York, purchased the plot on Jackson avenue, Long Island City, between Harold and Hulst avenues, having a frontage of 488 feet. At the rear of the plot is a Long Island Railroad siding, 450 feet in length. A six-story concrete factory containing 300,000 square feet will be erected from designs by Ballinger & Perrot, architects. The lessees employ about 300 persons. William D. Bloodgood & Company, Inc., were the brokers in the sale.

Brooklyn Parcels in Trade.

Tutino & Cerny sold the four-story store buildings at 7013 to 7019 Third avenue, Brooklyn, to Charles G. Hiller, who gave in part payment to the Realty Circle, two four-story double brick tenements at 512 and 514 48th street, Brooklyn. The brokers report that the exchange involved about \$100,000.

Manhattan.

South—of 59th Street.

CEDAR ST.—Wm. A. White & Sons have sold for Bernard A. Cruse the property at 131 Cedar st. This is the first sale of the property in over 60 years, the last one having been in 1855, when Mr. Cruse's grandfather purchased the property.

12TH ST.—Ennis & Sinnott have bought from J. L. Thomas and A. H. Kellogg, trustees of the estate of Julia A. Millar the three 3 and 4-sty dwellings at 161 to 165 West 12th st, on plot 62.8x103.3, just east of 7th av. J. Irving Walsh was the broker.

30TH ST.—George R. Coughlin sold to the Merritt-Ferguson Construction Co. the 4-sty building, 25x100, at 13 West 30th st.

34TH ST.—Joseph P. Day sold for the estate of Benjamin Fox 509 and 511 West 34th st., two 2-sty buildings with a 1-sty rear extension, on plot 50x98.9. The property was scheduled to be sold at auction on Tuesday by Mr. Day. The buyer is the Phelps Holding Corporation.

52D ST.—Wm. A. White & Sons sold the 3-sty building 102 West 52d st, on plot 40x113.10x91.5xirreg. The property is now vacant, and the new owner contemplates leasing it for a term of years.

9TH AV.—Hulbert Peck's Sons have sold for the estate of Carroll Cunneen 551 9th av, a 4-sty tenement and a 2-sty rear building, on lot 24.8x100, to Sarah J. Sumburg.

9TH AV.—Spear & Co. sold the property at 81-83 9th av for William D. Kilpatrick to the National Biscuit Co. The property consists of two old buildings, on lot 50x100, adjoining the property of the buyer on 9th av. This plot will ultimately be used in connection with the present building, but no immediate plans have been made.

North—of 59th Street.

64TH ST.—William B. May & Co. sold for H. P. Goldschmidt the 4-sty dwelling, 25x100.5, at 22 East 64th st, the purchaser to remodel the dwelling for his own occupancy. The residence adjoins that of the seller, at No. 20, and in the same block, between Madison and 5th avs, are the new home of Mr. Orme Wilson, Jr., the Orme Wilson, Sr., house, the Irving T. Bush dwelling, and at the southwest corner of Madison av and East 64th st the one-time home of the late Seth Low. The new residence being built for Warren Thorpe is opposite the property.

64TH ST.—Harris & Vaughan have sold for the estate of Harrison P. Wallis 122 East 64th st, a 3-sty dwelling, on lot 20x100.5 ft., a Beekman estate leasehold.

75TH ST.—The F. R. Wood, W. H. Dolson Co. sold for William A. Rverson 105 West 75th st, a 4-sty dwelling, 20x102.2, to Samuel Kilpatrick.

80TH ST.—William B. May & Co. sold for Mary E. Soley 49 East 80th st, a 4-sty dwelling, 25x102.2. The house is located between Madison and Park avs, where numerous properties have changed owners of late. The buyer, Professor William A. Brown, will alter the house for his own occupancy.

94TH ST.—John J. Kavanaugh sold for Laura M. Boehman the 3-sty dwelling at 125 East 94th st, on lot 17x100.

100TH ST.—Hiram Rinaldo sold for Elizabeth Keller to Edward W. Martin 226 East 100th st, a 5-sty tenement, 25x100.

108TH ST.—Melton Realty Co. sold, through A. H. Levy and B. Harris, to a client of Freidus & Co., the two 6-sty new law tenements at 4-8 West 108th st, on plot 50x100.

116TH ST.—The Nason Realty Co. bought from the trustees of Hahnemann Hospital the 5-sty flat at 110 East 116th st, on lot 25x100.11, recently taken over by the sellers in foreclosure proceedings. D. Sylvan Crakow was the broker.

142D ST.—The Quackenbush Estate is reported to have sold 235 West 142d st, a 5-sty flat, on lot 25x100.

149TH ST.—Joseph P. Day sold for Isaac H. Clothier, of Philadelphia, a vacant plot, 75x99.11, on the south side of 149th st, 100 ft. west of Broadway, to Helen Spitts. The purchaser is said to be acting for the Mt. Nebo Temple, a Jewish congregation now worshipping in a 2-sty building in 150th st, east of Broadway. The property was scheduled to be sold at auction this week.

191ST ST.—The Mose Goodman Corporation, Aaron Goodman, president, sold to Isaac Lowenfeld Realty Corporation 567 and 569 West 191st st, a 6-sty apartment house, 50x100. In part payment the seller took the 5-sty apartment with stores, 25.11x75, at the northwest corner of Lexington av and 115th st. Charles Goldberg and A. Phillips were the brokers, Weschler & Kohn and Lind & Pfeiffer were the attorneys.

213TH ST.—Ennis & Sinnott have sold to a client of L. J. Phillips & Co. the plot of five lots in the south side of 213th st, 75 ft. east of 9th av. The property may be improved with a garage.

AMSTERDAM AV.—Charles S. Kohler and Harry J. Rogers sold for the Title Guarantee and Trust Co. 1491 Amsterdam av, between 133d and 134th st, a 5-sty tenement, 25x100.

CONVENT AV.—L. J. Phillips & Co. sold for Alonzo McLaughlin the dwelling at 340 Convent av, formerly the residence of J. Romaine Brown, and the adjoining residence of Dr. E. Benjamin Ramsdell at 342 Convent av, on lot 25x94.5, a combined plot size 49.11x94.5.

RIVERSIDE DR.—Louis Schlechter purchased, through Fred. D. Menke and H. T. Woods, the 6-sty elevator apartment house, on plot 80.2x96, known as Ulysses Ct, at 528 Riverside dr, near 127th st. The property is opposite the Claremont Inn and has been held at \$185,000.

ST. NICHOLAS AV.—Daniel H. Jackson has resold to Ferdinand De Lenne the southeast corner of St. Nicholas av and 133d st, a 5-sty flat, on plot 27x96 ft. Mr. Jackson bought the property the latter part of March from the estate of Samuel Robert Taylor. The property was held at \$40,000. G. W. Cohen was the broker.

ST. NICHOLAS AV.—Franklin Pettit, president of the Realty Co. of America, has sold, through the Knap & Wasson Co. and Charles V. Smith, Jr., the southwest corner of St. Nicholas av and 175th st., a 5-sty apartment house, with seventeen suites and three stores, on plot 65x75. This property was held at \$110,000, and was purchased by Charles V. Smith, Sr., who gave in part payment a farm of nineteen acres, with a large country house, garage, and outbuildings, near Katonah, N. Y., held at \$45,000.

3D AV.—Fred. Oppenheimer sold for Amelia Nussbaum, as executrix of the estate of Fred Oppenheimer, the 6-sty business building at 1587 3d av, on lot 25x110, adjoining the northeast corner of 89th st. Mr. Oppenheimer also negotiated a sale of the lease, good will and chattels of the premises, to the new owners, who will continue to run the business and occupy the entire building for their own use. The sellers acquired the building, through the same broker, early in 1912.

5TH AV.—Melton Realty Co. sold through Freidus & Co., A. H. Levy and B. Harris the 5-sty tenement at the southeast corner of 5th av and 111th st, on plot 50.11x100.

7TH AV.—The Classic Realty Corporation sold to B. Ehrlich the northeast corner of 7th av and 43d st, a 5-sty apartment house, 41.11x100. M. I. Strunsky & Co. were the brokers. The house was held at \$65,000.

Bronx.

176TH ST.—The Mose Goodman Corporation sold 807 East 176th st, a 2-sty attic residence; 50x142, to Barnet Brodsky.

BASSFORD AV.—Cahn & Pittman have sold to Clara E. Crohn the 2-family dwelling at 2249 Bassford av, at the northwest corner of 182d st.

COLLEGE AV.—The Ulster Court Corporation, Joseph G. Abramson, president, bought from James C. Gaffney, for cash, the modern 5-sty apartment house at the southeast corner of College av and 168th st, on a plot 50x100. The structure was held at \$75,000.

GRAND BLVD & CONCOURSE.—Frederick Brown sold to I. Grossman 2391 Grand Blvd and Concourse, a 4-sty apartment, on plot 50x78, near 184th st. In part payment the buyer gave 247 West 139th st, a 4-sty dwg, on plot 32.4x100. The Lewis H. May Co. was the broker.

BOSCOBEL AV.—Duff & Brown Co. sold for the estate of Charles E. Petry to the Fillmore Realty Co. a plot 45x100 on the east side of Boscobel av, 60 ft. south of Nelson av.

TREMONT AV.—John A. Steinmetz sold for Elizabeth Pond to the Tiebout Avenue Co. the plot, 39x45.1, on the north side of Tremont av, through to Watson av, facing Castle Hill av.

VYSE AV.—The Galveston Building Co., Philip Herschowski, president, sold the 5-sty apartment house, 50x100, on the east side of

Vyse av, adjoining the northeast corner of Home st.

WHITE PLAINS AV.—Keiber & Karlebach sold for Alfred E. Marling and Walter C. Noyes, receivers of the American Real Estate Co., the property at the southeast corner of White Plains av and 219th st, at the foot of the new subway station. The parcel consists of three 3-sty frame flats and stores and a vacant lot, in all comprising a site fronting 89 ft. on White Plains av and 80 ft. in 219th st.

Brooklyn.

COLUMBIA HEIGHTS.—Marston & Co. have sold for Caroline D. Hiss 200 Columbia Heights, extending through to Furman st, a 5-sty dwelling, on lot 25x150. It is the intention of the buyer to alter the building into a modern apartment. This is the fourth plot extending from Columbia Heights to Furman st recently sold by Marston & Co.

MENAHAN ST.—R. A. Schlesing sold for the estate of John Mueller the 2-fam. house 138 Menahan st to Edward Forster.

66TH ST.—Alco Building Co., associated with Realty Trust, sold the 1-fam. dwelling, 24x100, at 2104 66th st, Mapleton Park, Brooklyn, near the 22d av station of the Sea Beach Subway, to Anna R. Popkin.

53D ST.—I. Salzberg sold for the Connolly Investing Corp. to C. Bennett the two 2-fam. houses, 23x100, at 1010-1012 53d st. The buyer gave in part payment the plot 80x120 in the north side of East 7th st, 240 ft. west of Av O.

78TH ST.—Frank A. Seaver & Co. sold for Ethel Norton the two 1-fam. houses at 1867-1869 78th st.

BAY RIDGE PARKWAY.—James Watters sold for Charles H. Noble the 1-family dwelling, 424 Bay Ridge Parkway.

CARLTON AV.—Realty Associates sold to S. H. Timmerman 616 Carlton av, corner Prospect pl, a 3-sty dwelling, with a brick garage in rear.

NORTH PORTLAND AV, ETC.—H. W. Rozell & Son announce the sale of the following properties: 100 North Portland av, 82 Cumberland st, 93 Vanderbilt av, 283 Myrtle av, 284 Myrtle av, 32 Cambridge pl, 81 Steuben st, 291 Adelphi st, 1164 50th st, 220 Adelphi st, 139 Adelphi st, 107 Clermont av and 177 Carlton av.

WASHINGTON AV.—Bulkley & Horton Co. has sold 243 Washington av, a 3-sty residence near DeKalb av, for Rock Island Butter Co. to Mrs. F. Schiaffner.

5TH AV, ETC.—Samuel Galitzka Co. sold for the Desmond Dunne Co. the 4-sty apartment house, with store, at 7123 5th av, and the 2-sty house 323 82d st; also for the Ovington Builders (Inc.) the 1-fam. house 329 82d st, and resold, in conjunction with Henry Mally Jr., the property at 7123 5th av.

Queens.

ARVERNE.—Daniel H. Jackson has bought from the Rev. George W. Eccles the southwest corner of Larken and Beach 60th st, a 3-sty residence, on plot 75x75.

EDGEMERE, L. I.—The Lewis H. May Co. sold for Max Spiegel a plot in the east side of Beach 36th st, Edgemere, L. I., adjoining the Edgemere Club, to A. W. Norton, who will improve with stucco dwelling.

Richmond.

CASTLETON CORNERS.—Joseph W. Kniskern has purchased, through Cornelius G. Kolf, a plot on each side of his residence on the west side of Mountain View av.

CASTLETON CORNERS, S. I.—William H. Lockwood has purchased through Cornelius G. Kolf, two lots on Mountain View av, between Cannon pl and the Richmond tpke.

CASTLETON CORNERS, S. I.—Ernest T. Lindemann has sold, through Cornelius G. Kolf to S. Minogue six lots on the east side of Mountain View av, between Purdy pl and the Richmond turnpike.

WESTERLEIGH.—J. Sterling Drake has sold for the Old Colony Trust Co. of Boston Mass., to the Charles A. Mann Realty Corporation, a plot of ground on the south side of Maine av. 48x70.

Out of Town.

BROOKVILLE, L. I.—Henry A. Rogers of Worthington Whitehouse (Inc.), and Cocks & Willets have sold for the Cocks Realty Co. the three following farms at Brookville, L. I.: the remainder of the former J. B. Waldron estate, consisting of 13½ acres, which is east of and adjoining the new home of Henry Atherton; the former H. H. Hegeman estate, consisting of 62 acres with farmhouse and outbuildings, and also a tract of woodland just east of the above, and for the Waldron estate a tract of 2 acres of woodland. These four tracts comprise about 90 acres of land, and are on the north side of the road leading from Brookville to East Norwich. The immediate neighbors are George T. Brokaw, Julian Ripley, Frank C. B. Page of the E. M. Bliss Company, and Howard C. Brokaw. The latter is completing a large new estate directly opposite. The buyer will hold for investment and eventually improve as a country estate.

HUNTINGTON, L. I.—Shields Brothers (Inc.) have sold for Harry Tappen a tract of five acres fronting on Carmana av. The property consists of a bungalow and outbuildings.

BRONXVILLE, N. Y.—Fish & Marvin have sold for Mrs. I. M. Palmer of this city her country place at Lawrence Park, to Arthur F. Corwin of the Standard Oil Co. The property consists of a large house, garage and about one acre of ground and was held at \$40,000.

BRONXVILLE, N. Y.—Burke Stone (Inc.) sold for G. F. Purrington his residence, garage

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and large plot on Hobart st, Gifford Park, to Frederick H. Hutaft.

LARCHMONT, N. Y.—Thomas N. Hilliard has purchased through the Country Department of Albert B. Ashforth (Inc.) and Harold Flint the property of Frank D. White on Pryer Point, Larchmont, N. Y. This is considered one of the finest places in Larchmont, the house having been built by day's work and having all modern improvements. The property was held at \$75,000.

PLANDOME, L. I.—Pell & Tibbits sold for the Navahoe Realty Co. a tract of woodland near Plandome station to the Elderfields Reservation, Inc., which is the sixth purchase recently made by the same buyers through the same brokers.

RYE, N. Y.—Joseph P. Day sold for Clara Enz Rucker a 3-sty dwelling, 123.94x216.47, at 76 Boston Post rd. Miss Rucker was represented by Jonathan Holden, as attorney. The purchaser is a lawyer, who will make improvements and occupy the property as a summer residence.

SCARSDALE, N. Y.—Scarsdale Estates sold to Hugh I. Young about three acres at the corner of Cooper and Reimer rds, in the Murray Hill section.

SCARSDALE, N. Y.—Fish & Marvin have sold for Mrs. William H. See her property on Edgemont rd to Mrs. W. W. Nichols, of this city. The property consists of a large plot and dwelling.

YONKERS, N. Y.—The Robert E. Farley Organization sold an attractive plot on Myrtle av, in the Nepperhan Heights section, to Mrs. Sarah A. Cranston.

WHITE PLAINS.—The Robert E. Farley Organization has sold the residence of Emerson W. Adams on Dupont av, in the Gedney Farms section.

LEASES.

Two Hotels in Lease.

The Hotel LaSalle at 28 to 34 East 60th street, which Bing & Bing are completing and the Hotel Hawthorne, at 70 West 49th street, are involved in a \$2,500,000 lease. Mary E. Sniffen, proprietor of the Hawthorne, will take over the LaSalle when finished on October 1, for a term of twenty-one years, at an aggregate rental of \$1,500,000, and Alfred H. Thurston who operated the old Astor House, has leased the Hawthorne for twenty-one years at a rental aggregating about \$1,000,000. Weld & Suydam, with D. Marvin Laughman & Company negotiated the transaction. Hotel LaSalle is a fourteen-story structure on

plot 82 x 100.5 feet, and was purchased last July from Mrs. Anne F. Leverich, Mrs. Morgan J. O'Brien and Moritz Walter. The building operation was conducted by Bing & Bing under the name of the Dunnock Realty Company, and was estimated to cost \$400,000 by Emery Roth, the architect. The Hotel Hawthorne is a nine-story building at 70 West 49th street, on plot 41.3 x 100.5 feet, and is owned by the Estate of Susie T. Lyons. The old lease on this building has two and one-half years to run, and the brokers have obtained an extension of eighteen and one-half years to complete the twenty-one year term, for which Mr. Thurston will pay about \$1,000,000.

Lease in 57th Street.

Adolph Lewisohn has leased his former residence at 9 West 57th street, a five-story limestone structure, 30.6x100 feet, for twenty-one years to Tappe, Inc., milliners. The building is to be extensively altered. A new facade will be built and the interior changed to suit the requirements of the tenant. The aggregate rental will approximate about \$300,000. The Crook & Livingston Company and L. J. Phillips & Company negotiated the lease. The property is in the heart of the rapidly growing millinery trade section. Recently Bruck-Weiss Millinery Company leased the store, basement, second and third floors in the new twelve-story structure to be erected by Michael Dreicer at 6 and 8 West 57th street. Henri Bendel about a year ago purchased 14, and has built an addition to the ten-story building at 10 and 12, which he leased from Mr. Dreicer. The latter parcel was purchased by Mr. Lewisohn about two years ago from Mr. Dreicer.

Lease On Murray Hill.

Pease & Elliman and Heckscher & de Saullés leased about 20,000 square feet of space in the new sixteen-story Heckscher Building at 244 Madison avenue, to the National Aniline & Chemical Company. The lessees have been lo-

cated at 100 William street for more than twenty years. The continued demand for large executive offices in the Grand Central Terminal zone is reflected in the renting of this building which Mr. Heckscher completed about a month ago. It is now about 70 per cent. tenanted. Other concerns which have leased one or more entire floors, include Cass Gilbert, architect, Gunbald Aus, J. Walter Thompson Company advertising agents; Turner Construction Company, builders of concrete structures; Godley & Haskell, architects; the Manhattan Shirt Company, and the J. K. Rishell Furniture Company.

Hoffman Estate Leases for Business.

Manning & Trunk leased for the estate of Emilie Hoffman, to Harry Turner, the four-story dwelling at 122 East 57th street, for ten years. The building will be altered by the installation of stores on the lower floors, and apartments above. The block between Park and Lexington avenues, has recently witnessed considerable activity, as 112, 120, 124, and 126 have of late figured in transactions involving alterations or proposed alterations for business purposes.

Tire Company Leases Store.

Albert B. Ashforth, Inc., leased to the Kelly-Springfield Tire Company, the large store and basement in the new Rodin Studios Building, at the southwest corner of Seventh avenue and 57th street. The lease aggregates \$386,115. The space will be used for the general offices of the leasing company.

Manhattan.

F. E. BARNES (INC.) has renewed the lease of the 9th floor in the Gurney Building, 62-64 West 45th st, to T. B. Harms, Francis, Day & Hunter, music publishers, and leased additional space on the 8th floor to the same firm; also the 11th floor front west to Dr. F. Lawson and the 11th floor front east to the National Academy of Music, once more completing the entire rental of the building.

BASTINE & CO. leased the 7th floor at 42 West 15th st to Hyman Markum, and at 112 East 19th st space on the 6th floor to the Pilgrim Manufacturing Co., and at 653 1st av the 5th floor to Philip Albert.

BASTINE & CO. have leased space at 37 West 20th st to the Hasol Co., and at 8 East 15th st, space to Frederick Erlich, and at 19-21 West 21st st to Leibowitz & Weiss.

DANIEL BIRDSALL & CO. leased at 21 Walker st the 4th loft to Dixie Device Corporation; at 126 Chambers st the 3d loft to Orgain & Co.; at 483-7 Broome st the 2d loft to E. H. Wagner; at 81 Walker st the 2d loft to S. McCherry Co.; at 89 Grand st the 2d loft to I. Rabinowitz; at 138-140 Duane st the 1st loft to M. B. Lande Shoe Co.; at 72-76 Greene st the 4th loft to J. & H. Rose, and at 45 Greene st the 5th loft to Zaufert & Malina.

BRETT & GOODE CO. leased the southerly half of the 19th floor at 461-79 8th av to the United States Rubber Co., which was represented by the Cross & Brown Co.; also in the same building space to Buggeln & Clinton Co.

BRETT & GOODE CO. leased for the Berkeley Arcade Corporation offices in 19-25 West 44th st to Charles H. Lee, Edward C. Winter, H. M. Hughson, John Lowry, E. J. Johnson (Inc.), The T. F. Moore Co. and Abraham M. Feldman.

CARSTEIN & LINNEKIN (INC.) have made the following leases: space in 24-26 East 21st st to August Bros. and Samuel Goldberg; in 215-19 4th av to Schwarz & Haas; a floor in 19 Madison av to Alfred Sohland; and a floor in 133-5 East 16th st to George Borgfeldt, Inc.

CLAUSEN FLANAGAN BREWERY (INC.) leased to the Forty-Seventh Street Garage (Inc.), at an aggregate rental of about \$150,000, the stable at 322 to 328 East 47th st, formerly used by the lessors. The garage company will remove the existing building to make way for a modern garage to be erected from plans by G. McCabe. The John P. Peel Co. represented the lessees and Henry Brady the Clausen Flanagan Brewery (Inc.).

CROSS & BROWN CO. has leased the store at 228 West 58th st to Cole & Dixon (Inc.); also 50,000 s. ft. of space at 622-640 West 57th st to the Poertner Motor Car Co.; at 349 West 52d st the 3d floor to Longenecker & Sanders (Inc.); at 425 4th av the 3d floor to A. Papazian; at 505 5th av space to M. Mueller; at 8-10 West 45th st part of the 5th floor to C. H. Burleigh and J. M. Faulhaber; at 15 East 59th st space to W. W. Stake; at 202-4 East 42d st the 5th floor to Robeson Process Co.

CROSS & BROWN CO. leased the store at 1142 Broadway to Onondaga Trading Co. in conjunction with Samuel Geller; at 245 West 55th st, part of 5th floor to Linden & Meyer; part of 8th floor to Norman Lyvnn, and part of 10th floor to Abbott Motor Equipment Co.; also at 109-23 West 64th st, the 10th floor to A. Elliott Ramey Co.

DUFF & BROWN CO. leased for Thomas F. McAvoy a 2-sty garage, 75x100, on the south side of 174th st, 100 ft. west of Audubon av, for 10 years.

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 COLLECTING, RENTING
 AND MANAGEMENT OF ESTATES

DOUGLAS L. ELLIMAN & CO leased for Austin B. Fletcher, executor, 32 West 46th st, a 4-sty house, to Mrs. Martha A. Kines, who has a lease of the adjoining property at 30 West 46th st.

DOUGLAS L. ELLIMAN & CO. leased an apartment at 40 East 83d st for the Fort Greene Co. to Irving H. Bodenheimer; apartments at 122 East 83d st for Miss E. M. Steward to Chester H. Norton; at 103 East 86th st to Lawrence Millet, and at 104 East 40th st to Miss Agnes Shewan; and have renewed leases at 122 East 76th st to Dr. Montgomery La Roche, and at 30 East 68th st to Mrs. L. G. Meyer.

DOUGLAS L. ELLIMAN & CO. have leased an apartment in the new building under construction at 270 Park av, 47th to 48th sts, for the Vanderbilt Av. Realty Corporation, Dr. C. V. Paterno, president, to DeWitt C. Cohen; also an apartment at 150 East 72d st for Miss Susan Israel to Adrian H. Larkin, and an apartment at 157 East 81st st for Arthur Carroll to Carl von Goeben.

DOUGLAS L. ELLIMAN & CO. have leased a large apartment, comprising an entire floor, at 521 Park av, northeast corner of 60th st, now occupied by Albert H. Wiggin, to C. M. Chapin, whose house at 135 East 62d st they recently leased to Ray Morris; also a large apartment at 45 East 62d st for S. T. Hodgman, of the Hodgman Rubber Co., to Charles L. Hackstaff, and have renewed the lease of a large apartment, comprising an entire floor, at 640 Park av to Mrs. Benjamin Thaw.

DOUGLAS L. ELLIMAN & CO. have renewed the lease of 38 East 40th st, a 5-sty dwelling, on a lot 25x100, for William C. Sheldon to Mrs. Mabel W. Sabin.

DOUGLAS L. ELLIMAN & CO leased for a long term for the Glenn Estate, United States Trust Co., trustee, 19 East 49th st, a 4-sty house, on lot 25x100, at a total rental of approximately \$50,000. The building will be completely altered into a business building for the new tenant, Snedecor & Co., picture dealers, now at 107 West 46th st, one of the oldest firms of the kind in the city.

DOUGLAS L. ELLIMAN & CO. leased for a long term from Oct. 1, 1917, a large apartment of 14 rooms and 4 baths, comprising the entire 8th floor, in the new building under construction at 927 5th av, to Mrs. Hugh J. Chisholm, who recently sold her house at 813 5th av. This building is being erected on the site of the former residence of the Rev. Alfred Duane Pell, and this is the second lease made by the same brokers in this building, the previous lease being to H. G. Dunn, of Toledo.

DOUGLAS L. ELLIMAN & CO. have leased for Cross & Brown, agents, the 14th floor in the new 16-sty store and loft building at 15-17 West 36th st to J. I. Guedalia, makers of ladies' hats.

J. B. ENGLISH has leased for Mary Jane Towle the 3-sty dwelling 77 West 126th st.

GOODWIN & GOODWIN rented for the New York Life Insurance & Trust Co. to Frances Ritter the 4-sty dwelling at 8 West 90th st.

GOODWIN & GOODWIN have rented through their 57th st office, dwelling at 22 West 31st st, owned by the estate of George B. McClellan.

HEIL & STERN have leased in 43-7 West 24th st the 7th floor to E. & J. Weinberg; also in 547 Broadway the 2d floor to A. Rosalsky & Bro.; in 26-32 West 17th st the 6th floor to Cohen Bros. & Greenky; in 13-15 West 27th st the 11th floor to Peller & Berger.

M. & L. HESS (INC.) have leased the 11th floor at 30-2 West 15th st to Estroff & Wolk; also the 4th floor at 16 East 17th st to Ulrich & Wohltmann.

M. & L. HESS (INC.) have leased the store and basement at 36-8 East 20th st, to Charles W. Breneman & Co., of Cincinnati, Ohio, dealers in window shades.

M. & L. HESS (INC.) have leased space at 148-56 West 23d st to the DeLuxe Waist Co.; also space at 30-2 East 20th st to the Chelsea Textile Mills.

JOSEPH COMPANY, owing to increased business has leased through Seton Henry & Douglas Gibbons and Herbert Hecht & Co. the large ground floor store at 20 West 57th st. The lessee now occupies the parlor store at 22 West 57th st, which will be sublet.

JOHN J. KAVANAGH leased for Seth M. Milliken the store at 998 Madison av to Edwin W. Janss, furniture.

J. K. MOORS leased the store at the northwest corner of 8th av and 55th st, for Ottinger & Brothers, to the Auto Appliance Co.

CHARLES F. NOYES CO. has leased for Mary N. Todd to the Broadway John Street Corporation, Elias A. Cohen, president, at an aggregate rental of about \$150,000 20 Maiden lane, corner of Liberty pl, a 5-sty store and loft building, on lot 21.6x84.8. The lease is for twenty-one years. Mr. Cohen will extensively alter and modernize the building. He has a number of other prominent buildings on Maiden lane, Nassau and Ann sts under similar leasehold conditions, and in addition owns the corner buildings at the southeast corner of Broadway and John st and the southeast corner of Broadway and Fulton st.

CHARLES F. NOYES CO. has leased for Douglas Robinson, Charles S. Brown Co. a floor at 391-393 West Broadway, through to 77-81 Wooster st, to Arrow Manufacturing Co.; the cigar privileges at the Masonic Building, 6th av and 23d st, to Maurice Wallace, and space in 61 Bekman st for John J. Burton to William Durham.

CHARLES F. NOYES CO. has leased space in the Caledonian Insurance Building, 50-52 Pine st, to Daniel E. Pitcher; in 160 Broadway for Lawyers Title & Trust Co. space on the 11th floor to Richard J. H. Bradley; offices on the 12th floor to Edwin W. Hammer, and space in the Market & Fulton Bank Building, 81-83 Fulton st, to Austin T. White.

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PEASE & ELLIMAN have rented offices in the "Liberty Tower," at Liberty and Nassau sts, to the Pease & Elliman Agency, a corporation which represents Pease and Elliman in insurance matters, and which in the future will be located downtown, with a branch office at 340 Madison av; also leased to the Proudman Realty Co. the 4-sty dwelling at 927 Madison av, which they recently sold to Daniel B. Freedman; furnished, for Miss Blanche Underwood, her apartment at 144 East 40th st to P. G. Wodehouse; renewed for P. de Florez the lease of his large apartment of 10 rooms and 4 baths in 563 Park av, held by Mrs. A. R. Gilbert; for Mrs. Anna Mordaunt, her apartment at 1000 Park av, to Dr. Benjamin S. Paschall; renewed for Mrs. E. E. Wetzel the lease of the 4-sty dwelling at 91 Park av, held by Dr. H. A. Griffin.

PEASE & ELLIMAN have leased for A. S. Becker to U. S. Barney, the 3-sty dwelling at 48 West 10th st; also for Edwin S. Brickner, controlling the Brixton Holding Corporation, an apartment in the house which he is building for occupancy in the fall, at 139 East 66th st, to Dawson C. Glover, and made the following renewals of apartment leases: in 49 West 57th st, to Mrs. Mary J. Neale; in 56 West 58th st, to Kenneth J. Muir; in 138 East 36th st, to Percival Knight; and in 411 West 114th st, to Frank E. Whitman.

PEASE & ELLIMAN have made the following renewals of apartment leases: at 145 East 35th st to William Radford; at 116 West 59th st to A. E. Kazan; at 165 West 72d st to G. H. Patten; and at 411 West 114th st to Frank E. Whitman; renewed the lease of a store at 695 Lexington av, held by R. Sher; and the lease of a store in 950 Park av, held by D. J. Luhman; sublet for Leo D. Landkin his apartment at 743 5th av to Cornell S. Hawley, of the Engineers' Club; and also sublet, furnished, for Mrs. Lillian D. Coffin her apartment at 2102 Broadway to C. A. Geiger.

PEASE & ELLIMAN have rented for Mrs. Helen G. Brown to Harry Michaels the 4-sty dwelling at 114 East 30th st; for Douglas L. Elliman & Co., as agents, to Mrs. Maxwell Stuart an apartment at 105 West 55th st; sublet for Edwin A. Strong his apartment at 840 Park av to R. W. Grant; and leased apartments at 829 Park av to Edwin P. Campbell; at 144 East 36th st to C. E. Finlay; at 116 East 63d st to Miss Ellen McLean; and at 119 West 71st st for A. L. Mordecai & Sons to Henry M. Keith.

PEASE & ELLIMAN leased for Samuel Borchardt two apartments in the 14-sty building he is erecting at the southeast corner of Park av and 75th st, to Miss M. E. Geddes and Capt. John F. Lucey. The latter was represented as broker by Edward J. Hogan; also for Samuel A. Herzog apartments in 64 East 86th st to McKinley Boyle and to Albert A. Samuels; in conjunction with Julia Beverly Higgins have leased at 550 Park av, opposite the Colony Club, an apartment of 14 rooms and 4 baths to Henry L. Stimson, whose apartment in 103 East 53d st Pease & Elliman recently leased to Robert P. Bowler; and sub-leased for A. Surprenant his apartment in 600 West 115th st to Mrs. M. Golodetz.

PEASE & ELLIMAN have made the following renewals of apartment leases: at 829 Park av, to Frank D. Pavey; at 150 West 80th st, to Samuel Michael; at 32 East 64th st, to Mrs. Mary L. Woodin; at 1190 Madison av, to Miss Agnes McLean; at 103 East 75th st, to Jorge Andre; at 24 West 59th st, to Miss Carroll McComas; at 110 Riverside dr, to Charles Olen-dorf; at 309 West 99th st, to H. Y. Barrow; at 563 Park av, to Mrs. A. M. Dodge; at 150 West 80th st, to F. Harold Townsend; at 214 West 92d st, to Frederick W. Brooks; at 411 West 114th st, to Percy W. Eiseeman; at 144 East 36th st, to Miss Julia Weiler, and at 103 East 75th st, to Mrs. Charles De Loosey Oelrichs.

PEPE & BRO. have leased for Professor Eugene Cesareo the premises 59 Grove st, a 3-sty building, to A. Paganini at a yearly rental of \$660.

PEPE & BRO. have rented an apartment in the Van Voorst apartment house, 123-125 Waverly pl, which is in the course of construction, to Miss Flora Lauter, of Indianapolis, Ind. The apartment house will be ready for occupancy about January 1, 1918.

PORTER & CO. have leased for the Peter Moller estate to Laura Haas the 3-sty dwelling at 45 West 128th st; and for the East River Savings Bank to Morris B. Horowitz the 4-sty dwelling at 160 West 120th st.

GEO. R. READ & CO. leased for the estate of Charles F. Hoffman, at 82 Beaver st, the rear banking office formerly occupied by the Thomas & Mersey Marine Insurance Co., Ltd., to the Automobile Insurance Co., of Hartford, for its marine department, the Aetna Life Insurance Co. and the Aetna Accident & Liability Co. This lease, with others made by the same brokers during the past year, makes a total of more than 35,000 sq. ft. leased for marine insurance business alone.

GEO. R. READ & CO. leased for James Stanley the entire building at 235 Water st to the United Chemical and Color Co., and for Bernard Kreizer Leasing Co. the store at 150 Chambers to the Richardson Corporation of Rochester, N. Y., dealers in fruit extracts; the store and basement at 69 Dey st to Midgley & Prentice, metal dealers; the entire building at 544 8th av to Benjamin Greenberg, haberdasher; the entire building at 546 8th av to Louis and Joseph Stengler, hats; also the entire building at 310 East 14th st to the Progress Republican Club.

REAL ESTATE MANAGEMENT CO. leased for F. R. Wood, W. H. Dolson Co. an apartment at 817 West End av to Dr. W. E. Cuff; for Dr. W. E. Cuff his private dwelling 237 West 100th st to Miss Mary Doyle, and for L. J. Phillips & Co. an apartment at 924 West End av to Walter Lindner.

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Classified Advertisement Department

Wants and Offers, For Sale and For Rent—Rate 15c per line; 10% discount for two or more insertions.

Employers anxious to secure help (clerical or professional), or employees wishing to obtain a position or better a present one will find this department of the Record and Guide the quickest and most direct method of bringing their wants to the attention of the largest number of interested readers, in the real estate or building professions.

No medium reaching real estate interests affords owners, brokers, and executors wishing to dispose of desirable property (in or out of the city), so favorable an opportunity to bring the merits of their propositions to the attention of possible buyers as does the For Sale and For Rent section of the Record and Guide.

WANTS AND OFFERS

FOR SALE—A large number of Real Estate and property maps and atlases of N. Y. City and vicinity, among which are the Holmes, Wingart, Dripps, Beers and other maps; also a large number of county, city and town maps and atlases in the states of N. Y., Mass., Vt., Conn., N. J., Pa., Md., Va., Ohio, Mich., Mo., Kan., &c. Send for List. J. E. SPANNUTH, 521 Harrison St., Pottsville, Pa.

REAL ESTATE man, now connected with company many years, desirous of changing; age 39; references; personal interview requested. Box 375, Record and Guide.

WANTED—A position with general contractor or builder as solicitor to procure contracts; five years' experience general contracting; estimator and superintendent. Box 376, Record and Guide.

TO LET

Desk room, builders' office; telephone, typewriter privilege; \$10. Room 507, 10 E. 43d St.

WE will pay twenty cents for the New York Editions of Record and Guide of Jan. 8 and 15, 1916, if both sections are delivered to us in good condition. This offer will expire on May 11, 1917. Record and Guide, 119 W. 40th St.

FOR SALE OR TO LEASE

TWO cheap double flats, 116th; Lexington av. subway station. HAHN, Milford, Pike County, Pa.

SALE, choice corner, 47.5 frontage, 100 ft. roadway; 5 minutes 180th St., West Farms Subway. Address 200 Fieldpoint road, Greenwich, Conn.

EAST SIDE BARGAIN.

Plot 75x103, with buildings, rent \$4,100; 12th St., between Aves. B and C; price \$40,000; make offer; full commission.

H. KNOBLOCH, 55 Liberty St.

WILL SACRIFICE THREE LOTS at 238th St., west side plot, 76½x102 feet; \$2,500 cash or on time; \$2,700 on mortgage; immediate action. JAMES D. GABLER, 18 W. 84th St., N. Y. City.

HIGH CLASS RESIDENCES in North Shore villages; also large and small acreage parcels in vicinity Piping Rock Club. FREDK E. MONTFORT, Real Estate, Denton Building, Mineola, N. Y.

FOR SALE OR RENT.

Nicely furnished 6-room cottage; two acres ground; barn and henery; at a bargain. Address Owner, CLAS A. ROTHE, Kent, Litchfield Co., Conn.

THREE FAMILY BRICK.

Bryant Ave., 172d St.; electricity, improvements.

Owner, VERITY, 520 Wales Ave.

BRICK BUILDING.

with baths, 134 Henry St. Brownstone building with baths, 333 W. 85th St. Inquire J. FITZGERALD, 89 James St.; telephone 249 Orchard.

ELMSFORD, WESTCHESTER CO., French Ave.; fine corner plot, 50x100, for sale; price \$500. S. STANTON, 91 Maurice Ave., Elmhurst, L. I.

CRESTON AVE., 2390, 5-story apartment house, all modern improvements; 4 families on a floor; rents \$7,050; price \$48,000. G. L. S. BUILDING CO., 455 East 173rd St., Bronx.

VIRGINIA FARMS.

Loudoun, Fauquier and Fairfax Counties; fine grain, grass and stock farms. Country estates, dairy, poultry and fruit farms. John Hill Carter, Leesburg, Va.

Three lots for sale \$325 each in Ronkonkoma, L. I., with privilege to Lake. one a corner lot; restricted. FRANK TAYLOR, 5387 Hudson Blvd., North Bergen, N. J.

BEAUTIFUL NEW BUNGALOW, Woodmont, Connecticut shore; six rooms and sleeping porch; fine location; modern; for sale. BUNNELL & CO., 42 Church St., New Haven, Conn.

SEVERAL HUNDRED MILLION FEET of round long leaf yellow pine timber in Florida for sale in fee-simple. Good transportation facilities. If interested, write to R. J. TAYLOR, Guyton, Ga.

FOR SALE—LAKE HOPATONG, N. J. Beautiful summer home; must be seen to be appreciated. For particulars address

MRS. F. T. WOODHULL,
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16 FAMILY HIGH CLASS APARTMENT, good income property, all rented; in finest part of Flatbush; equity \$22,500; will trade for \$7,500 cash and other property in Brooklyn. Address Room 808, 34 Pine St., New York.

BOUND BROOK, N. J.

Attractive stone bungalow, 10 rooms, 2 baths; 5 acres mountain land; \$15,000. Connecticut farm, 150 acres, \$3,500. Brokers protected. OWNER, Box 45, Bound Brook, N. J. Phone 139 M.

FOR SALE—ST. JAMES, L. I., whole block, 229x300 ft.; 13-room cottage and garage; 7-room house and barn; fruit and shade trees; hedge on the main road; short distance to harbor; a reasonable offer not refused. F. K., Box 251.

FURNISHED HOUSE.

Eighteen rooms, Northern New Jersey, 45 minutes terminal, ½ mile depot; improvements; barn, garage; eight acres land; fruit; tennis court; chickens; near country club; \$1,000 season. Owner, Box 46, Hillsdale, N. J.

FLATBUSH MODERN HOME,

restricted "Ezone," near Brighton "L"; all improvements; ample garage space; selling price \$20,000; equity \$8,500; might exchange for good farm near New York. Call 466 East 18th St., Brooklyn. Telephone 2281M—Flatbush.

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7TH ST., PLAINFIELD, N. J.

13-room house, parquet floors, electric lights, hot water heat, two baths; lot 134x325 feet; barn, garage, chicken house, &c.; fruit and shade trees; one block from trolley; convenient to two railroad stations; price \$13,000; terms to suit. OWNER, 618 Monroe Ave., Plainfield, N. J.

MODERN HOUSE,

eight rooms; separate toilet and bath; steam heat, electricity and gas; one block from L and trolley; eight minutes from L. I. station; beautiful location; trees; easy terms; plot 40x100. Tel., Richmond Hill 1361-W. Owner, 1530 McCormick Ave., Ozone Park, L. I.

HALF PRICE—WEST NEW BRIGHTON, in populous and very beautiful residential section, five-cent trolley and train. ONE PARCEL consisting of 3 lots (25x100), on macadamized avenue, 20 plots (40x75) and one plot (100x100); admirably adapted for cheap and profitable development; \$5,035. W. S. E. HALL, St. George, S. I., Tel. 806 Tompkinsville.

SEVERAL SMALLER and larger farms in the most beautiful section of New Jersey, within commutation distance of New York; some real bargains, as estates have to be closed out; no installments, but can arrange for mortgages to about ½ value. Inquire of F. RICHTER, Box 14, Stirling, N. J.

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Good farm, 101¾ acres, 2 miles from Goshen, on good road, adapted to grain, hay or dairy; well watered; 14 room house, good barn and outbuildings; farming utensils and furniture included. Price reasonable, with terms. R. E. PITCHER, Real Estate, Goshen, N. Y.

Large farm of 1,140 acres, all good land, well watered, adapted to dairy, stock raising or general farming; 9 farm houses, large barns and outbuildings, 150 good dairy cows, horses, etc. Terms and price reasonable. R. E. PITCHER, Real Estate, Goshen, N. Y.

FOR SALE—COUNTRY PLACE AT SARATOGA SPRINGS.

One mile from village; brick house, 13 rooms; dining room 16x20, two kitchens, toilets, bathroom; open plumbing; good water supply; large hot air furnace; two tenant houses; large barns, carriage house; team work horses, cows, farm implements, complete; golf links, polo field, Woodlawn Park adjoining. Address B. F. BLOOMFIELD, Saratoga Springs, N. Y.

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you are looking for investment or a city-home I have a beautiful 17-room house, located in the city of Kingston, N. Y., in the finest residential section, a few doors from trolley, near all conveniences; all modern improvements; hot and cold water; toilet and bath, steam heating system, nearly new; new range and boilers in kitchen; I will sacrifice this beautiful residence for \$4,000 on easy terms. Call or write, GEORGE W. RIDER, Owner, Saugerties, N. Y.

ELEGANT COUNTRY PLACE

on main Albany Post road, Hyde Park, Dutchess County, N. Y.; about two acres; fine 14-room mansion, barn, suitable for garage; outbuildings; fine lawn; fruit, shade trees; flower, vegetable garden; fine condition; may consider exchange for city property; photographs in office. For particulars, terms, call any day. GEORGE SCHWEPPEHAUSER, 262 West 135th St.

270 acres on State road, two miles north of Bedford Village; Colonial house, six bath rooms, electric lights, &c.; large spring on hillside, 50 ft. above buildings; farm buildings, garage and fruit.

90 acre ridge, with good spring; no buildings, ¼ mile frontage on State road, north of Bedford village, at junction with State road to Katonah station four miles.

120 acres, with large spring, ¾ mile frontage on two State roads; fine building sites; Bedford village two miles, Katonah four miles; \$200 per acre.

Room 2621 Grand Central Terminal, or PALMER H. LEWIS, on premises.

MAINE BARGAINS.

Two story, 30-horsepower water mill including machinery, situated on the Little Ossipee River.

600,000 feet of pine box boards, 50,000 extra good, square edge pine boards and plank.

8-room house, with well, woodshed and stable connected all in fine repair never failing well, with best of water, and a large garden; a nearby building, which was previously used as a store and would be excellent for a bakery, also for sale.

3-room house with woodshed and stable connected, on main street and overlooking Little Ossipee River; excellent garden spot.

12-room, also 14-room house, each on main street both have gardens, lawns and shade and fruit trees.

Timber lots for sale.

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IF YOU HAVE \$20,000 to invest and are interested in cold storage without ice or chemicals, either for domestic use or for larger plans, investigate my apparatus. Of special interest to architects and builders. This will stand the closest scrutiny. GEO. LE MONT, 800 Bergenline Ave., West New York, N. Y.

SALOON and restaurant with rooms for sale, in country, near station; reasonable price to quick buyer. M. G. Box 372, Record and Guide.

WANTED—A shop for manufacturing iron railings, 25x50 ft.; must be ground floor; location down town, N. Y. City. Address Box 374, Record and Guide.

EXCEPTIONALLY MERITORIOUS BUSINESS—Investors, large and small, may participate; profitable, substantial industry; importation of staple products in unlimited demand; fullest investigation solicited. Brokers' services appreciated and remunerated. Box 373, Record and Guide.

CAPITAL of \$60,000 wanted to develop cream of natural gas, central New York; particulars at interview; full investigation invited. Box 377, Record and Guide.

DOUGLAS ROBINSON, CHARLES S. BROWN CO. leased for Miss Ellen Lawton the store and basement at 5 East 53d st to Pierre Hairdresser (Inc.); also, in conjunction with Lewis B. Preston, the entire 5th floor in the new Abercrombie & Fitch Building, Madison av and 45th st, to the League of the Eleven Allies.

PEASE & ELLIMAN have leased for J. E. R. Carpenter, the architect, and his associates, in the 17-sty house under construction at 350 Park av an apartment of 14 rooms and 4 baths to Louis J. Horowitz, president of the Thompson Starrett Co.; for Mrs. Katherine L. M. Smith, who was represented as attorney by W. H. Hamilton, to Albert J. Erdman the 5-sty dwelling at 54 West 53d st; through Slawson & Hobbs apartment at 11 East 68th st to Eugene A. Hinkle; also an apartment at 116 East 63d st to John Hutton; at 150 West 80th st to Bernard Mayhoff; at 29 East 77th st to Theodore Greppo; and at 550 West 153d st to J. Herbert Duckworth; and leased a store at 23 West 30th st to the Guarantee Sewing Machine Co.

RULAND & WHITING CO. leased the store and basement at 201 Broadway for the 195 Broadway Corp. to the Golden Shoe Co.

WILLIAM J. SMITH leased for Herman Hubsch the Prospecta Theatre, 267 9th av, near 17th st, to John Rinari, for a long term.

SPEAR & CO. rented for the Equitable Trust Co. of New York the easterly store and basement at 144-150 West 18th st to the Ideal Restaurant Supply Co.; with Ruland & Whiting the top loft at 137-141 Lafayette st to Boulbee & Co.; and the parlor floor at 26 East 23d st to William Hoffman.

LUDWIG C. TRAUBE leased the dwelling at 80 East 90th st to Mrs. Anna Reirden.

ARTHUR TRUSLOW, of Ruland & Whiting Co., rented the 1st loft at 147 Fulton st for the Mouquin Restaurant & Wine Co., and has sold the business of the Colony Tea Room on the premises to Miss Eleanor Fennelly, who will establish therein a branch of the Brown Betty Tea Room.

VAN NORDEN & WILSON, as agents, have leased space at 74 Broadway to A. B. Benesch & Co., Harry Lefkovits, David M. Neuberger, Vincent Gilroy and Winter Russell, Wardrop West African Line, Melville P. Hall, Scott & Holladay, James W. Miller, William A. E. Ewen and James A. Gray and Gordon Hassal; and in conjunction with Pease & Elliman space in the arcade to D. A. Schulte, Inc., and in conjunction with Douglas Robinson, Charles S. Brown Co. office space to Allison M. Archer.

E. K. VAN WINKLE leased for Mrs. G. H. Tucker her furnished apartment at 126 West 85th st to Miss H. C. Langdon, of Baltimore, Md.

CHARLES B. WALKER has leased for the estate of Samuel Stirn the store at 366 and 368 West Broadway to the Penn Rivet Corporation of Philadelphia; for the estate of John R. Graham space at 210 and 212 Canal st to Penner & Schumacher; for C. Lentino at 125 Baxter st to Frank Klein; for the estate of J. B. Cornell two floors at 103 Walker st to the New York Oil Cabinet Works; and space at 176 and 178 Centre st to Charles McCusker.

WM. A. WHITE & SONS have leased space in 100 Hudson st to August F. Langhorst, and in 10 Old slip to Clarence E. Cooper; also leased to the Hygrade Merchandise Co. a store at 1215 Broadway.

WM. A. WHITE & SONS have leased to the A. B. C. Export Corporation the 1st loft at 146 Liberty st.

WM. A. WHITE & SONS have leased the building at 200 Bowery to Favilla Brothers.

FREDERICK ZITTELL & SONS leased for Anna Devery to Clara Holbrook, proprietor of the restaurant at the Selkirk Hotel, at 308 West 82d st, the 5-sty dwelling at 316 West 82d st for ten years at an aggregate rental of about \$65,000.

Bronx.

HUGO WABST leased to John Byrne the property at 3762 Olinville av; for Leslie McClure the dwelling at 788 South Oak drive, Bronxwood Park, to G. Groger; dwelling at 1510 Rosedale av to D. Gambella; for G. Ritchie property at 629 Magenta st to E. Costa and Faust; and for A. Wabst 3301 Cruger av to G. Wiedeman.

Queens.

WM. D. BLOODGOOD & CO. (INC.) leased for a long term offices in the Queens Plaza Court Building, L. I. City, to the National District Telegraph Co. as its headquarters in Queens Borough.

Out of Town.

BURKE STONE (INC.) has rented for Mrs. G. B. Whitney her residence on Greenfield av, Bronxville, to C. F. Beames, of Yonkers; also for the season the residence of A. Dudley Britton on Garden av, Lawrence Park, to Joseph C. Hill; for Dr. John W. Smith a dwelling on the corner of Pondfield rd and Cedar st to Miss M. E. Heath.

BURKE STONE (INC.) has rented at Tuckahoe for Mrs. Elizabeth Custer, widow of General Custer, a dwelling in Wallace st to W. R. Sherman, of Bradley Beach, N. J.; for Joseph H. Clark his residence on Pondfield rd to Richard Wortham, of Henderson, N. C.; and for Edgar N. Reynolds, a dwelling in Cecil Park, Yonkers, to Mrs. F. M. Morton, of Hasbrouck Heights, N. J.

DOUGLAS L. ELLIMAN & CO., in conjunction with Howell J. Lomax, have leased for Mrs. Levi C. Weir her large country estate, consisting of 35 acres and a residence, known as "The Hedges," at Locust Valley to Charles E. F. McCann, of N. Y. City, fully furnished, for the season.

FISH & MARVIN have rented for John S. Bates his house in Lawrence Park, Bronxville, furnished, for a long term, to Dr. H. G. Bugbee, of the Hotel Gramatan; and for Judge Charles D. Lockwood his property on Ocean Drive West, Shippan Point, Stamford, to F. A. Seaman. The property is located directly on the Sound and has been rented for the summer, furnished.

GOODWIN & GOODWIN, through their 57th st, office, leased to Baron de Stackleberg the estate known as "The Homestead" at Cold Spring Harbor, L. I., for J. W. T. Nichols.

JULIA BEVERLEY HIGGINS leased for Mrs. F. P. Mills her property at Mt. Kisco, about 60 acres of land, cottage and outbuildings, to Joseph C. Baldwin, Jr.

THE LEWIS H. MAY CO. leased for Minnie Hirschfield the Hotel Coronado, at the corner of Lewmay rd and Beach 31st st, Edgemere, L. I., to Philip Dincin.

S. OSGOOD PELL & CO. and Thomas N. Cooke have leased to a New York client for E. C. Converse the property known as Stanwich House, adjoining the owner's large estate at Greenwich, Conn., and comprising about ten acres in highly developed grounds, with large stone dwelling and garage, for the summer season.

ROBERT E. FARLEY ORGANIZATION has leased the Gambee residence in White Plains to T. H. Roberts, of N. Y. City, and the residence of Anna Keil, in White Plains, to F. S. McIntyre; also the David Mercer property in Scarsdale to G. W. Gray.

REAL ESTATE NOTES.

DANIEL H. JACKSON, operator, has moved to larger quarters at 135 Broadway.

ELMER C. GATES has moved his office from 391 East 149th st to 529 Courtlandt av.

JOHN H. BERRY & CO., real estate, have moved to their new offices at 2 West 47th st.

GOODWIN & GOODWIN have been appointed agents for the 5-sty apartment house at 23 West 123d st.

ERICK P. BACKIE has opened offices at 770 55th st, Brooklyn, where he will transact a general real estate business.

C. L. FERLINGHETTI, for many years at 309 West 42d st, has moved to larger quarters at 225 West 42d st.

G. RAMPOLLA, real estate and insurance, has moved his office from 192 Bowery, Manhattan, to 834 Broadway, Brooklyn.

ISAAC LOWENFELD REALTY CORPORATION, real estate operator, has moved its office from 149 Broadway to 37 Liberty st.

H. W. KRUMWIEDE, JR., real estate and insurance, formerly at 2232 7th av, has moved to larger quarters at 1895 7th av, at 115th st.

CAMMANN, VOORHEES & FLOYD have been appointed agents of the following properties: 206-208 Pearl st, 240-242 Pearl st and 3 Burling slip.

FALKENAU & HAMERSHLAG (in liquidation), the Fortis Realty Co. and the Cochran Construction Co. have moved their office to 46 Cedar st.

MULVILHILL & CO. were the brokers in the recently recorded sale of the 5-sty flat 445

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and mountain. For further particu-
lars, address **ALBERT E. KELLY**,
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East 121st st for Mrs. Nettie Cohen to Samuel Epstein.

WILLARD S. BURROWS CO. represented the Childs Co. in its purchase last week of 158-160 Market st, Newark, from the Prudential Insurance Co.

LUDWIG C. TRAUBE has been appointed agent of property at 345 East 105th st, 1850 2d av, 159 East 93d st, 1429 Lexington av and 134 East 101st st.

EMIL LEHMAN, for the past seventeen years with Frederick Southack & Alwyn Ball, Jr., is now associated with the Douglas Robinson, Charles S. Brown Co., 14 Wall st.

HARRIS & VAUGHAN and William D. Bloodgood & Co. were the brokers in the recent sale for Mary H. Finn of 518 Madison av, which is to be altered into stores and apartments.

ARNOLD, BYRNE & BAUMANN, composed of John Byrne and A. M. Baumann, have moved to 30 East 42d st. They will do business under the name of Byrne & Baumann at the new offices.

JOHN F. KENNEDY & CO., formerly of 1360 Rogers av, have opened new offices at 1356 Flatbush av, Brooklyn, where they will continue to transact a general real estate and insurance business.

DR. JOHN A. HARRISS is the buyer of the three dwellings at 144, 145 and 146 Riverside drive. Dr. Harris also purchased the adjoining corner of 8th st from Edward S. Clark, making a site 100x100.

KURZ & UREN (INC.) were the brokers in the recently recorded sale of 916 East 169th st, a 5-sty apartment house, for the County Holding Co. to Daniel L. Korn, who gave in exchange the 2-fam. houses at 1063-1073 Kelly st.

P. S. McCORMICK AND GEORGE NORDEN, formerly with the H. Table Porter Co., have opened an office at 1219 Flatbush av, Brooklyn, where they will transact a general real estate and insurance business, under the firm name of McCormick & Norden.

EWING, BACON & HENRY have been appointed managing agents by the Columbus Circle Realty Co. of the building at 3-5-7 West 61st st and 2-4-6 West 62d st. The Cadillac Motor Co. recently took a lease of four floors, including the ground floor, for its department.

QUINLAN & LELAND report that they have recently placed the following loans at 4 1/2 per cent.; \$36,000 on 51 East 72d st; \$25,000 on 474 Columbus av; \$14,000 on 44 East 60th st; \$22,000 on 218 West 72d st; \$15,000 on 319 West 88th st; and \$13,000 on 126 West 81st st.

E. S. WILLARD & CO. have been appointed agents for the 16-sty mercantile building at the northwest corner of 4th av and 28th st by the Tyndall Realty Co. The same firm will continue as agent of the "Lavellette," apartment house, at 1 Arden st, recently acquired by the Hasco Building Co.

RICHARD H. SCOBIE, real estate and insurance broker, who has been located at the northwest corner of 149th st and 3d av for the past eight years, has moved to his new offices at the southeast corner of Fordham rd and Webster av. Mr. Scobie has been active in this section for the past two years.

CHARLES F. NOYES CO. obtained for the Denison Realty Corporation, through Goldsmith, Cohen, Cole & Weiss, from Joseph F. Cullman a \$15,000 mortgage for ten years covering 166 Front st, a 5-sty building recently leased by the Noyes Co. to Miranda & Co. for ten years at an aggregate rental of \$20,000. The building is being extensively altered from plans of Frederick Putnam Platt for the tenant.

M. MORGENTHAU, JR., CO. has placed a 1st mortgage loan of \$75,000 for the Charlemont Building Corporation, Charles Brogan, president, on the 6-sty apartment house which Mr. Brogan has just completed in the south side of 188th st, between Audubon and Amsterdam avs. Mr. Brogan contemplates the erection of a similar building on the plot of same size immediately to the east, which he is now excavating.

PEPE & BRO. have been appointed agents for the new 9-sty apartment house, known as the "Van Voorst Apartment," at 123-125 Waverly pl. The apartments are to be of the highest class and are to have all modern improvements. The building is to be of Colonial style. The apartments are to be of 2, 3 and 4 rooms and made so that two apartments can be made into one so as to arrange for a 6 and 7 room apartment if desired. The building will be ready for occupancy about January 1, 1918, and the renting is now being done from the plans.

GRANVILLE H. ROME, sales manager, was elected assistant secretary at the last meeting of the directors of Bulkley & Horton Co., held at the branch office on 3d av, Bay Ridge. As sales manager for Bulkley & Horton Co. for several years Mr. Rome has been identified with large deals and has given considerable attention to the selling and financing of plots for theatre buildings. The latest project along these lines is the new proposed theatre to be located on Bedford av and Brevoort pl. The election of Mr. Rome as assistant secretary will in no wise effect the sales department, for this branch will come under his personal supervision.

CHARLES F. NOYES CO., in conjunction with Horace S. Ely & Co. have sold to Fred Ingraham an interest in 194 William st, a 4-sty loft building, on lot about 17x75. The building is held at \$30,000 and rents for \$3,200 per annum. Mr. Ingraham will commence partition proceedings at once to clear the title to the property which is now owned by the heirs of the late Adolphus Glanz. There has recently been considerable activity in this particular block, the Noyes Co. having sold the Scott Building at 35-37 Frankfort st to Joseph F. Cullman, and James J. Moore has purchased two buildings in Gold st. The "Staats Zeitung" also has large holdings in the block.

REAL ESTATE STATISTICS

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

(Arranged with figures for the corresponding week of 1916. Following each weekly table is a résumé from January 1 to date.)

MANHATTAN.

Conveyances.

	1917		1916	
	Apr. 27 to May 3	Apr. 28 to May 4	Apr. 27 to May 3	Apr. 28 to May 4
Total No.	217	204	217	204
Assessed Value	\$14,661,450	\$12,957,400	\$14,661,450	\$12,957,400
No. with consideration	29	23	29	23
Consideration	\$1,085,920	\$769,428	\$1,085,920	\$769,428
Assessed Value	\$1,279,000	\$855,200	\$1,279,000	\$855,200
Jan. 1 to May 3 Jan. 1 to May 4				
Total No.	2,841	2,613	2,841	2,613
Assessed Value	\$204,336,025	\$145,314,350	\$204,336,025	\$145,314,350
No. with Consideration	374	390	374	390
Consideration	\$18,283,822	\$18,641,618	\$18,283,822	\$18,641,618
Assessed Value	\$22,358,550	\$20,053,225	\$22,358,550	\$20,053,225

Mortgages.

	1917		1916	
	Apr. 27 to May 3	Apr. 28 to May 4	Apr. 27 to May 3	Apr. 28 to May 4
Total No.	100	110	100	110
Amount	\$6,608,711	\$3,179,895	\$6,608,711	\$3,179,895
To Banks & Ins. Cos.	31	25	31	25
Amount	\$5,350,000	\$1,108,750	\$5,350,000	\$1,108,750
No. at 6%	22	38	22	38
Amount	\$172,836	\$940,905	\$172,836	\$940,905
No. at 5 1/2%	2	4	2	4
Amount	\$13,500	\$38,750	\$13,500	\$38,750
No. at 5%	37	29	37	29
Amount	\$1,106,075	\$819,100	\$1,106,075	\$819,100
No. at 4 1/2%	5	3	5	3
Amount	\$3,997,500	\$125,000	\$3,997,500	\$125,000
No. at 4%	2	.....	2	.....
Amount	\$6,300	.....	\$6,300	.....
Unusual Rates	.....	.....	.....	.....
Amount	.....	.....	.....	.....
Interest not given	32	36	32	36
Amount	\$1,312,500	\$1,256,140	\$1,312,500	\$1,256,140
Jan. 1 to May 3 Jan. 1 to May 4				
Total No.	1,324	1,324	1,324	1,324
Amount	\$48,193,738	\$39,792,168	\$48,193,738	\$39,792,168
To Banks & Ins. Cos.	306	308	306	308
Amount	\$25,945,500	\$18,689,270	\$25,945,500	\$18,689,270

Mortgage Extensions.

	1917		1916	
	Apr. 27 to May 3	Apr. 28 to May 4	Apr. 27 to May 3	Apr. 28 to May 4
Total No.	49	45	49	45
Amount	\$2,861,125	\$1,716,525	\$2,861,125	\$1,716,525
To Banks & Ins. Cos.	28	22	28	22
Amount	\$2,317,975	\$1,169,000	\$2,317,975	\$1,169,000
Jan. 1 to May 3 Jan. 1 to May 4				
Total No.	785	718	785	718
Amount	\$53,535,975	\$37,189,845	\$53,535,975	\$37,189,845
To Banks & Ins. Cos.	391	372	391	372
Amount	\$39,868,850	\$27,617,600	\$39,868,850	\$27,617,600

Building Permits.

	1917		1916	
	Apr. 28 to May 4	Apr. 29 to May 5	Apr. 28 to May 4	Apr. 29 to May 5
New Buildings	8	15	8	15
Cost	\$247,300	\$5,594,200	\$247,300	\$5,594,200
Alterations	\$29,625	\$279,120	\$29,625	\$279,120
Jan. 1 to May 5 Jan. 1 to May 5				
New Buildings	143	177	143	177
Cost	\$19,787,600	\$24,523,195	\$19,787,600	\$24,523,195
Alterations	\$4,650,689	\$7,183,829	\$4,650,689	\$7,183,829

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BRONX.

Conveyances.

	1917		1916	
	Apr. 27 to May 3	Apr. 28 to May 4	Apr. 27 to May 3	Apr. 28 to May 4
Total No.	138	144	138	144
No. with consideration	21	9	21	9
Consideration	\$258,575	\$103,550	\$258,575	\$103,550
Jan. 1 to May 3 Jan. 1 to May 4				
Total No.	1,957	2,070	1,957	2,070
No. with consideration	232	274	232	274
Consideration	\$2,693,471	\$1,934,758	\$2,693,471	\$1,934,758

Mortgages.

	1917		1916	
	Apr. 27 to May 3	Apr. 28 to May 4	Apr. 27 to May 3	Apr. 28 to May 4
Total No.	55	75	55	75
Amount	\$380,160	\$655,900	\$380,160	\$655,900
To Banks & Ins. Cos.	9	12	9	12
Amount	\$88,500	\$202,000	\$88,500	\$202,000
No. at 6%	13	23	13	23
Amount	\$32,500	\$218,475	\$32,500	\$218,475
No. at 5 1/2%	5	3	5	3
Amount	\$77,400	\$7,400	\$77,400	\$7,400
No. at 5%	7	20	7	20
Amount	\$112,600	\$314,650	\$112,600	\$314,650
No. at 4 1/2%	1	.....	1	.....
Amount	\$2,500	.....	\$2,500	.....
Unusual rates	3	1	3	1
Amount	\$8,560	\$1,000	\$8,560	\$1,000
Interest not given	26	28	26	28
Amount	\$146,600	\$114,375	\$146,600	\$114,375
Jan. 1 to May 3 Jan. 1 to May 4				
Total No.	873	1,166	873	1,166
Amount	\$6,477,846	\$11,437,916	\$6,477,846	\$11,437,916
To Banks & Ins. Cos.	80	106	80	106
Amount	\$1,206,000	\$2,585,000	\$1,206,000	\$2,585,000

Mortgage Extensions.

	1917		1916	
	Apr. 27 to May 3	Apr. 28 to May 4	Apr. 27 to May 3	Apr. 28 to May 4
Total No.	11	24	11	24
Amount	\$165,500	\$488,800	\$165,500	\$488,800
To Banks & Ins. Cos.	3	6	3	6
Amount	\$61,000	\$103,500	\$61,000	\$103,500
Jan. 1 to May 3 Jan. 1 to May 4				
Total No.	278	285	278	285
Amount	\$5,548,163	\$6,063,612	\$5,548,163	\$6,063,612
To Banks & Ins. Cos.	113	104	113	104
Amount	\$1,930,150	\$3,137,505	\$1,930,150	\$3,137,505

Building Permits.

	1917		1916	
	Apr. 27 to May 3	Apr. 28 to May 4	Apr. 27 to May 3	Apr. 28 to May 4
New Buildings	24	17	24	17
Cost	\$198,750	\$355,200	\$198,750	\$355,200
Alterations	\$32,750	\$27,250	\$32,750	\$27,250
Jan. 1 to May 3 Jan. 1 to May 4				
New Buildings	221	254	221	254
Cost	\$3,960,325	\$7,382,840	\$3,960,325	\$7,382,840
Alterations	\$532,400	\$355,675	\$532,400	\$355,675

CURRENT BUILDING OPERATIONS, MATERIALS AND SUPPLIES

BUILDING activities in Greater New York and the adjacent territory have apparently slowed down to a considerable extent during the past week. While there is a satisfactory amount of work now under way there seems to be a decided tendency to hold projected operations in abeyance until the national situation is more settled. The gigantic Government loan for war purposes and the selective draft army measure have combined to create a feeling of uncertainty in the minds of the building fraternity, which has been responsible to a large extent in keeping inactive a number of projects that only a short time ago seemed certain to proceed.

Another matter of prime importance to the building industry, and a large factor in the present situation, is the fact that the necessary Government work for training and defense has absorbed great quantities of labor and materials of construction that would otherwise have been available for private work. This condition makes private building a secondary consideration so long as the need of the Federal Government continues to exist. According to recent statements of prominent builders and material dealers, they confidently expect that this condition will maintain for a period of at least six months, and possibly a year, during which time the outlook for private construction is not of the best. The construction of large barracks in various sections of the country, the erection of shipyards, the improvements to navy yards and fortifications, arsenals and the other building work undertaken by the War Department as a part of the war program has requisitioned thousands of tons of building materials and will make serious inroads upon the available labor supply. Some of this work has already been started and the effect is being felt generally by the trade.

The continued advance in the prices of structural materials and the difficulties experienced in obtaining deliveries in a reasonable space of time has practically stopped speculative and investment building. As a matter of fact,

Common Brick.—The common brick market has experienced rather a quiet week, with sales slowing down perceptibly and inquiries reflecting the general condition of the building situation. Common brick prices continue to hold firm at \$10 per thousand to wholesalers, and there is no present indication that this level will be changed for a while. The arrivals from up-river are most satisfactory and there is a reserve accumulating that will take care of all eventualities. Some of the Hudson River plants are about ready to commence operations and it will not be long before brick of the current season's manufacture will be available. One of the serious difficulties that the brick makers will have to contend with is the labor situation. Labor for the plants is extremely scarce and what little is available is demanding very high wages. The condition will no doubt be responsible for a further advancement in the brick prices before long. Another cause for the expected increase in prices will be the cost of transportation. This applies both to the tow from plant to dock and also from dock to ultimate destination.

SUMMARY—Transactions in the North River brick market for the week ending Friday, May 4, 1917:

Condition of market: Demand fair; prices unchanged. Quotations: Hudson Rivers, \$10 to dealers in cargo lots alongside dock. Number of cargoes arrived, 22; sales, 20.

Distribution: Manhattan, 8; Brooklyn, 4; New Jersey points, 7; Astoria, 1.

some of the architects that are prominently identified with work of this character have advised their clients to hold off projected construction until such time as the material prices are reduced to a figure that would make proceeding profitable. Under the existing circumstances there is no margin of profit for the investor and builder. While there is an acknowledged demand for new buildings, both for living and commercial purposes, the present scale of rentals does not cover the cost of construction, and as these cannot well be further increased it is advisable to wait for better conditions.

The activity of the current week in this city has been confined almost entirely to alteration work. There is a vast number of projects of this type, ranging in cost from \$10,000 to \$25,000. Some general contracts were awarded, but they were not important enough to create much of an impression upon the trade as a whole. There is a satisfactory number of operations now figuring and if these contracts are awarded within a reasonable time the situation will be somewhat relieved.

Aside from the effect of the National situation upon the building trade, there probably is no greater factor blamable for the present condition than that of the intolerable freight congestion and car shortage. This has maintained far too long and it is the consensus of opinion in the trade that a large percentage of the existing high prices of structural materials is directly traceable to the railroads. The manufacturers are willing and able to turn out sufficient quantities of materials for all needs, but they have been greatly hindered by being unable to obtain raw materials and also by being unable to make shipments of finished products. Until this condition is relieved, either by the railroads of the country making a determined effort to adjust matters by buying sufficient freight cars and providing adequate yard space or by the Government stepping in and compelling them to improve the service, the building trades are bound to suffer. The matter has now been a depressing factor for a lengthy period and it is time some measures were taken to bring the railroads to terms.

Structural Steel.—The market for this commodity has not been particularly active during the past week and from the existing conditions in the building trades, particularly in the metropolitan district, not a great amount of work of a private nature is to be expected for some time. The steel industry is very busy on Government work, however, and the requirements from this source will maintain activity for some time to come. At the present writing there is a considerable amount of steel work in prospect for railroad improvements, but the building field is not expected to be a prolific one for the steel industry until the prices of all classes of structural materials are reduced to a point within reason. Among the recent bookings for structural steel for buildings are included the following: Levering & Garrigues Company, 900 tons for the office building at 130 William street; George A. Just Company, 450 tons for a candy factory in Brooklyn for Loft, Inc.; Eidlitz & Ross, 500 tons for the Melrose exchange of the New York Telephone Company; Eastern Steel Company, 500 tons for the projected apartment hotel at 21-23 West 58th street, and Hinkle Iron Company, 400 tons for the six-story garage at 227 East 56th street. There was no substantial change in the prices of steel shapes during the past week. Mill shipments are being quoted at 4.419c. to 4.919c. for delivery in one to four months.

Cast Iron Pipe.—The market for cast iron pipe has been quite satisfactory,

with municipal business dull, but private buying is keeping the manufacturers active. The prices of this commodity have not advanced above the levels recently quoted. Carload lots of class B and heavier are quoted at \$55.50 per net ton, tidewater, with class A and gas pipe taking an extra of \$1 per ton.

Lumber.—The situation in the lumber industry is daily becoming more uncertain, with prices advancing steadily and an imminent danger of a serious shortage in the supply of this important building commodity. At the present writing there is a decided shortage in the Maine spruce log crop. This condition is caused chiefly by the difficulty in obtaining adequate labor, in spite of the fact that the lumbermen are offering higher wages for logging than have ever maintained in the past. The demands of the Federal Government for lumber both for construction of the large fleet of wood merchant vessels and also for the construction of barracks and storehouses at the training camps are now making serious inroads on the available supply. As a consequence of this demand the building trades are bound to suffer for some time. Under the circumstances some of the large producers have already refused to quote further on mill shipments. Manufacturers and dealers in all kinds and grades of lumber products are confident that there will be no recession in prices and that for a long time to come it is likely that there will be a severe shortage and extremely high prices.

Window Glass.—The market for this commodity has slowed down to a marked degree and the outlook at present is that times will be dull for a while. Prices are holding firmly on account of the fact that the dealers generally have limited stocks on hand and they are holding off pending a strong revival of building operations. The majority of the glass factories will go out of blast with the end of the current month and as a consequence there is no prospect that there will be a surplus to an extent that would have a tendency to affect prices. There has been no change in discounts since last week.

Portland Cement.—There is no one feature of this market for the past week that predominates. The demand has been excellent and prices are holding firmly. The high cost and difficulty of obtaining adequate supplies of coal is the principal factor that is responsible for the ever-increasing price of this material and manufacturers state that unless these conditions are speedily changed there will certainly be further increases in cement prices. As a matter of fact, there is a feeling prevalent in the trade that Portland cement will go to new high levels before July 1.

Builders' Hardware.—Practically all lines of builders' hardware have sustained important price advances during recent weeks. The demand has been strong and manufacturers and dealers have been pressed for delivery. Tools in many instances are double the price they were obtainable for a few months ago. At the present writing there is no possibility that this market will weaken, certainly not so long as the cost of metals and skilled labor holds at the existing levels.

Wire Products.—The strong demand for these materials coupled with the fact that the manufacturers are far behind in their orders has created a congested condition in this industry. Foreign nations are in the market for large quantities for war purposes. Even at the advanced scale of prices that were recently announced, many of the leading manufacturers are hesitating to take orders because of the fact that a definite date of delivery cannot be promised.

CURRENT WHOLESALE PRICES.

CURRENT wholesale prices, prevailing on the Building Material Exchange and elsewhere in the Metropolitan district. Allowances must be made for yard and store prices:

Note.—Price changes are indicated by black-face type.

BRICK (Cargo lots, at the wharf. to dealers only), per M.:

North River common.....	\$10.00@	—
Raritan common.....	10.50@	—
Second hand common, per load of 1,500.....	10.00@	—
Red face brick, rough or smooth, car lots.....	\$21.00@	\$27.00
Buff brick for light courts.....	21.00@	27.00
Light colored for fronts.....	25.00@	36.00
Special types.....	36.00@	50.00

CEMENT (wholesale, 500 bbls. lots and over, alongside dock, N. Y.)

Domestic Portland. Spot.....	\$2.15@	—
Rebate on bags, returned, 10c. bag.		
Rosendale Natural, to dealers, wood or duck bags.....	\$1.10@	—
Rebate on bags returned, 10c. bag.		

CRUSHED STONE (500 cu. yds. lots f. o. b. alongside dock N. Y., wholesale):

Trap rock, 1½ in. (nominal).....	\$1.00@	—
Trap rock, ¾ in. (nominal).....	1.20@	—
Bluestone flagging, per sq. ft.....	.17@	0.18
Bluestone curbing, 5x16.....	.40@	—

HOLLOW TILE (fireproofing. Prices f. o. b. factory, Perth Amboy, N. J.):

Exterior—		
4x12x12 in., per 1,000.....	\$87.50	
6x12x12 in., per 1,000.....	122.50	
8x12x12 in., per 1,000.....	148.75	
10x12x12 in., per 1,000.....	175.00	
12x12x12 in., per 1,000.....	218.75	
Interior—		
3x12x12 in., per 1,000.....	\$66.00	
4x12x12 in., per 1,000.....	74.25	
6x12x12 in., per 1,000.....	99.00	
8x12x12 in., per 1,000.....	132.00	

LIME (standard 300-lb. bbls., wholesale):

Eastern common.....	\$1.65@	—
Eastern finishing.....	1.80@	\$1.85
Hydrated common (per ton).....	10.25@	—
Hydrated finishing (per ton).....	13.18@	—

LINSEED OIL—

City Brands, boiled, 5 bbl. lots.....	\$1.25@	—
Less than 5 bbls.....	1.26@	—

GRAVEL (500 cu. yd. lots f. o. b. along side dock N. Y., wholesale):

1½ in. (nominal).....	\$1.10@	—
¾ in.	No quotation	
Paving gravel (nominal).....	1.25@	—
P. S. C. gravel.....	@ 1.25	
Paving stone.....	2.20@	2.40

LUMBER (Wholesale prices, N. Y.):

Yellow pine (merchantable 1905, f. o. b. N. Y.), 8 to 12 ins., 16 to 20 ft.....	\$33.00@	\$41.00
14 to 16 ft.....	43.00@	47.00
Heart face siding, 4-4 & 5-4.....	34.00@	36.00
Hemlock, Pa., f. o. b. N. Y., base price, per M.....	26.00@	—
Hemlock, W. Va., base price per M.....	25.00@	—
Hemlock, Eastern mixed cargoes.....	22.00@	—

(To mixed cargo price add freight \$1.50.)

Spruce, Eastern, random cargoes, narrow (delivered).....	\$32.00@	\$35.00
Wide cargoes.....	35.00@	38.00
Add \$1.00 per M. for each inch in width over 12 ins. Add \$1.00 per M. for every 2 ft. over 20 ft. in length. Add \$1.00 per M. for dressing.		

Lath (Eastern spruce f. o. b. N. Y.):

Standard slab.....	\$4.75@	\$5.00
Cypress lumber (by car, f. o. b. N. Y.):		
Firsts and seconds, 1-in.....	49.00@	—
Cypress shingles, 6x18, No. 1 Hearts.....	8.75@	\$9.00
Cypress shingles, 6x18, No. 1 Prime.....	7.50@	—
Quartered oak.....	85.00@	88.00
Plain oak.....	60.00@	63.00

Flooring:

White oak, quartered, select.....	\$52.00@	—
Red Oak, quartered, select.....	52.00@	—
Maple, No. 1.....	47.00@	—
Yellow pine, No. 1, common flat.....	29.00@	—
N. C. Pine, flooring, Norfolk.....	30.00@	—

PLASTER—(Basic prices to dealers at yard, Manhattan):

Masons' finishing in 100 lb. bags, per ton.....	@ \$15.00	
Dry Mortar, in bags, returnable at 10c. each, per ton.....	6.75@	7.25
Block, 2 in. (solid), per sq. ft.....	\$0.06 ¾	
Block, 3 in. (hollow).....	0.6 ¾	
Block, 4 in. (hollow).....	.08	
Boards, ½ in. x 8 ft.....	.12 ½	
Boards, ¾ in. x 8 ft.....	.15 ¾	

SAND—

Screened and washed Cow Bay, 500 cu. yds. lots, wholesale.....	\$0.50@	\$0.55
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STRUCTURAL STEEL (Plain material at tidewater, cents per lb.):

Beams & channels up to 14 in.....	4.419@	4.919
Beams & channels over 14 in.....	4.419@	4.919
Angles 3x2 up to 6x8.....	4.419@	4.919
Zees and tees.....	4.419@	4.919
Steel bars, half extras.....	4.419@	4.919

TURPENTINE:

Spot, in yard, N. Y., per gal.....	\$0.52	
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WINDOW GLASS. Official discounts from Jobbers' lists:

Single strength, A quality, first three brackets.....	.84% + 3%	
B grade, single strength, first three brackets.....	.86% + 5%	
Grades A and B, larger than the first three brackets, single thick.....	.83% + 3%	
Double strength, A quality.....	.84% + 3%	
B quality.....	.86% + 3%	

**TRAINING SCHOOL FOR GIRLS
IN BROOKLYN TO COST \$100,000**

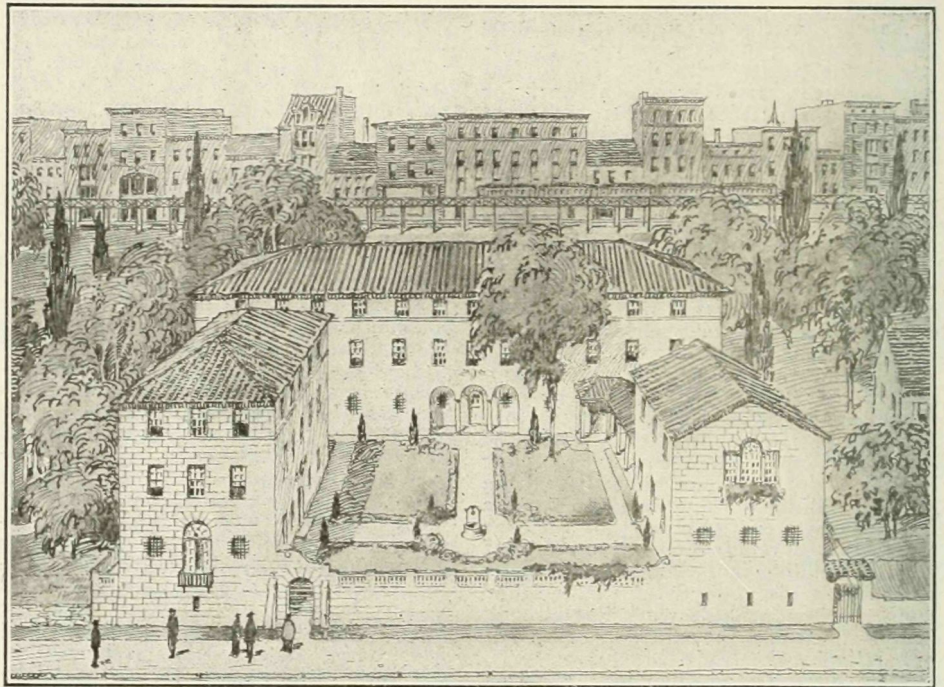
Project Will Involve Erection of Three Structures

WORKING drawings are nearing completion in the offices of Ludlow & Peabody, architects, 101 Park avenue, Manhattan, for a handsome group of buildings to be occupied by the Brooklyn Training School for Girls, Mrs. J. J. Roberts, president and chairman of the building committee. The school is for the accommodation and training of girls who have been assigned to the care of the institution by the courts and will be equipped with many modern living conveniences and facilities for business and domestic training. The cost of construction is placed at approximately \$100,000.

This operation will be located at 1483 Pacific street where the school has acquired a large plot. The project will consist of three structures, the main building, administration building and school. The units will be two and three

stories in height, built of brick and reinforced concrete and the construction throughout will be strictly fireproof. The buildings have been designed in the Italian style and will have exterior finished in stucco. The roofs will be of Spanish tile.

According to the present plans the main building will contain a large recreation room, the dormitory, dining room and gymnasium. In the administration building will be located the quarters of the matron, dentition room, offices of the institution and a model flat. The school building will contain two school and lecture rooms. One of the features of this project will be the large court, around which the three structures will be arranged. This court will be artistically planted and landscaped and will be used for recreation purposes. A playground for the girls will be provided for in the rear of the buildings.



Ludlow & Peabody, Architects.
PROPOSED BROOKLYN TRAINING SCHOOL FOR GIRLS.

ARTIFICIAL STONE.

While Still in Infancy, Product Is Gaining in Popularity.

THE popularity of artificial stone dates from its introduction to the building trade as a structural material, and while the product is still in its infancy, it has achieved a wide usage on account of its low cost when compared with that of natural stone and also by virtue of its workability. Artificial stone is rapidly superseding the genuine article for all parts of the superstructures of many types of buildings, and particularly in the construction of apartment houses and commercial buildings.

The beginning of the twentieth century marked the manufacture of the first concrete blocks made of Portland cement, and this type of block is now practically obsolete. With the old fashioned concrete block, not considering its shortcomings as regards to pressure tests, it was necessary to fit the building to the block, as they were made in only a few stock sizes, while at the present time there is much greater flexibility in regard to size and the advanced method of manufacture makes the stone block to fit the building on which it is to be used.

Present day stone blocks are made from full sized details supplied by the architects of the individual building and are susceptible of a wide range in size and color treatment. The architectural profession has numerous opportunities

for co-operation with the manufacturer in making this product one of the coming building materials. By the use of artificial stone distinctly individual effects may be achieved and the product can be made to match practically all other structural materials in color and texture. Brick, limestone, sand stone, granite and stucco can be imitated and the material may be used for column caps, ornamental columns, water tables, lintels and sills, and can also be used as a facing material for the upper stories of high buildings instead of the more expensive natural materials.

Usually in the specifications for cast or artificial stone of the best type the architects require a stone block made in a sand mold, packed solid of the same material through and through. Where faced stones, made monolithic with the backing are necessary, the facing is required to be at least one and one-half inches in thickness. Generally the stone is surfaced after it has been removed from the mold. After the molds are packed, the stones are usually left in the wet molds for at least ten days, thus allowing a slow process of hardening. This varies, however, according to the atmospheric conditions, and it is sometimes necessary to allow the block to remain in the mold for as much as thirty days.

The texture and density of artificial stone are subject to very strict specifications, and color is another factor that is always given close attention during manufacture. The method of ob-

taining the proper color of the finished product is by the proper selection of the aggregates and artificial coloring matter is never used in the best grades of cast stone.

One of the distinct advantages gained through the use of this material in building construction is the fact that there is no cutting and fitting on the ground and hence no waste of material. Whatever cutting is done is of the ornamental sort, and these carvings are done by specialists in that line from models submitted and approved by the architect of the structure, the same as would be done if genuine stone were used. This type of stone work is capable of moulding similar to that of architectural terra cotta all that is necessary before erection in the building being a small amount of hand tooling which is done on the job. Artificial stone makes attractive buildings possible at a cost much lower than it would be if natural stone were used.

INCOME TAX YIELDS.

Figures Show Rates to be Levied Upon Different Incomes.

THE National City Company has issued for distribution a chart showing the income taxes that will have to be paid in the event the schedule proposed by the Treasury Department becomes a law. The chart deals with incomes ranging from \$3,000 to \$3,000,000, and shows rates and amounts in comparison with those now in force and those under the original Federal income tax law.

A man with an income of \$3,000,000 had to pay only \$200,010 under the original law. Under the act of September 8, 1916, he had to pay \$387,920; and under the proposed legislation he will have to pay \$1,159,106.

The columns in the table issued by the National City Company, which show the proposed increase, in comparison with the previous taxes, are as follows:

Income	Under Original Law	Under Law of Sept. 8, 1916	Under Proposed Revision
\$3,000.....	..	..	\$20
4,000.....	..	..	50
5,000.....	\$10	\$20	90
10,000.....	60	120	440
15,000.....	110	220	890
20,000.....	160	320	1,340
25,000.....	260	470	1,840
30,000.....	360	620	2,340
35,000.....	460	770	2,840
40,000.....	560	920	3,340
45,000.....	660	1,120	3,940
50,000.....	760	1,320	4,540
55,000.....	910	1,520	5,140
60,000.....	1,060	1,720	5,740
65,000.....	1,210	1,970	6,440
70,000.....	1,360	2,220	7,140
75,000.....	1,510	2,470	7,840
80,000.....	1,710	2,720	8,540
85,000.....	1,910	3,020	9,390
90,000.....	2,110	3,320	10,240
95,000.....	2,310	3,620	11,090
100,000.....	2,510	3,920	11,940
110,000.....	3,010	4,620	14,140
125,000.....	3,760	5,670	17,440
135,000.....	4,260	6,370	19,640
150,000.....	5,010	7,420	22,940
175,000.....	6,260	9,420	29,690
200,000.....	7,510	11,420	36,440
225,000.....	8,760	13,670	45,273
250,000.....	10,010	15,920	54,106
275,000.....	11,510	18,420	62,940
300,000.....	13,010	20,920	71,773
350,000.....	16,010	26,420	89,440
400,000.....	19,010	31,920	107,106
450,000.....	22,010	37,420	124,773
500,000.....	25,010	42,920	142,440
550,000.....	28,510	48,920	160,106
600,000.....	32,010	54,920	177,773
650,000.....	35,510	60,920	195,440
700,000.....	39,010	66,920	213,106
750,000.....	42,510	72,920	230,773
800,000.....	46,010	78,920	248,440
850,000.....	49,510	84,920	266,106
900,000.....	53,010	90,920	283,773
950,000.....	56,510	96,920	301,440
1,000,000.....	60,010	102,920	319,106
1,250,000.....	77,510	135,420	424,106
1,500,000.....	95,010	167,920	529,106
1,750,000.....	112,510	202,920	634,106
2,000,000.....	130,010	237,920	739,106
2,250,000.....	147,510	275,430	844,106
2,500,000.....	165,010	312,920	949,106
2,750,000.....	182,510	350,420	1,054,106
3,000,000.....	200,010	387,920	1,159,106

In making the calculation in each instance \$2,000 has been deducted from the total income assumed, and the normal tax payable is based upon the amount remaining after making this deduction. This \$2,000 is the exemption allowed by the law when the taxable person is the head of a family, or a married man with a wife living with him, or a married woman living with her hus-

band. If the taxable person is unmarried and not the head of a family the exemption is but \$1,500.—Greater New York.

Proper Method of Mixing Concrete.

It is no doubt almost an accepted principle among contractors that the order of placing concrete material in a mixer is of no importance. Occasionally a specification is written and more rarely followed under which it is required that the component parts of the concrete be placed in the mixer in some prescribed order, but the general practice is to throw in the cement, aggregate and water in any convenient order, or, in case a measuring hopper is employed, all at once. In hand-mixing, of course, the old practice of first mixing the dry sand and cement still prevails, but that is because when all the materials are thrown on the board together and doused with water, it is difficult to get men to turn over the mass of wet concrete long enough to insure a well-mixed mortar.

says a writer in Concrete Age. The stronger and more efficient machine is thought to remove this difficulty.

Some pressure tests on concrete pipe were recently made by a company attributing the density of the concrete obtained, first, to its richness—a 1:1½:2½ mix being used—and, second, to the method of mixing with especial attention paid to the order of placing the materials in the mixer.

According to the method used the mixer is first charged with the proper amount of water (established by experience and observation), and into that the cement is dumped; the mixer is then turned until a well-mixed grout results. Into this is then dumped the stone and after this has been turned sufficiently to insure the coating of all the stone particles the sand is put in and the turning continued until the sand particles are well covered and have apparently filled all the voids in the cement-coated stone.

It may be that the users of this method

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are correct in their assumption that the order of placing is responsible for the exceptionally dense concrete which they achieve, but to others it seems that the effectiveness of the method is due not so much to the order of placing of the materials as to the length of time taken between placing of the separate components, which added together make the total length of time of mixing somewhat longer than in the normal mixing of concrete.

Building Statistics.

Comparative statistics of building and engineering operations in New York, New England, New Jersey, Pennsylvania, Maryland, Delaware, District of Columbia, Virginia, Ohio, West Virginia, Illinois, Indiana, Iowa, Wisconsin, Michigan, Minnesota, North and South Dakota and portions of Missouri and eastern Kansas, as compiled by the F. W. Dodge Company:

Contracts awarded January 1 to May 1, 1917, \$467,298,000; contracts awarded January 1 to May 1, 1916, \$324,665,500; contracts awarded January 1 to May 1, 1915, \$244,095,100; contracts awarded January 1 to May 1, 1914, \$228,710,000; contracts awarded January 1 to May 1, 1913, \$285,388,000; contracts awarded January 1 to May 1, 1912, \$232,249,500; contracts awarded January 1 to May 1, 1911, \$254,275,813; contracts awarded January 1 to May 1, 1910, \$256,838,804.

Comparative statistics of building and engineering operations in New York State and northern New Jersey, as compiled by the F. W. Dodge Company:

Contracts awarded January 1 to May 1, 1917, \$95,475,000; contracts awarded January 1 to May 1, 1916, \$37,911,500; contracts awarded January 1 to May 1, 1915, \$47,202,500; contracts awarded January 1 to May 1, 1914, \$40,474,000; contracts awarded January 1 to May 1, 1913, \$101,521,000; contracts awarded January 1 to May 1, 1912, \$66,627,500; contracts awarded January 1 to May 1, 1911, \$68,870,500; contracts awarded January 1 to May 1, 1910, \$81,238,000.

Grade Crossing.

The Public Service Commission has approved a report of its Acting Chief Engineer, together with an opinion by Commissioner Henry W. Hodge, and has adopted a resolution authorizing a certificate of completion of the work on the alterations of the former dangerous grade crossing on the Long Island Railroad at Fresh Pond road and Metropolitan avenue, Bushwick Junction. The report of the Acting Chief Engineer shows that partial payments have been made for the work, but that \$40,080.72 is due the railroad company from the State, and \$34,048.96 is due the company from the city. Under the grade crossing law the city and the State each bear one-quarter and the railroad company bears one-half the cost. While the total expenditures by the Long Island Railroad for the work are \$596,692.87, only \$482,345.93 was found to be a proper charge necessitated by the elimination.

The city and the State each pay one-quarter of the last named sum, the remainder being borne by the railroad.

Canarsie Dwelling Project.

Schenck & Mead, 105 West 40th street, have plans in progress for twenty, two and two and one-half story brick dwellings, to measure 16 x 23 and 18 x 50 feet each, to house respectively one and two families in the Canarsie section of the Mill Basin for the Atlantic Gulf and Pacific Company, Mill Island, Brooklyn, owner. The houses will cost about \$2,000 each. The operation will probably go ahead soon, since it is understood that bids on the general contract will be taken by the owner about May 12.

Approve Army Alteration.

The Municipal Art Commission has approved the plans for remodeling the big armory of the Eighth Coast Artillery, which covers the block bounded by Madison and Park avenues, and 94th and 95th streets, from plans by Pilcher

& Tachau, 109 Lexington avenue, at an estimated cost of \$280,000. The building will be used by the men of Squadron A of the New York National Guard, who had been occupying the Madison end of the property before they were sent to perform patrol duty at the Mexican border. The plans call for an increase in the area of the drill floor, additional stores, the remodeling of officers' quarters, besides the building of a new gallery.

Obtain Hospital Contract.

The George A. Fuller Company, 949 Broadway, has the general contract for the hospital to be built on the property known as Columbia Oval, at Bainbridge avenue and East Gun Hill Road, The Bronx, for the Columbia University, N. M. Butler, president, Morningside Heights, Manhattan, owner, from plans by Charles Butler, 15 East 23rd street, architect.

PERSONAL AND TRADE NOTES.

L. E. Tucker, engineer, has moved from 141 Broadway to 29 Broadway.

Arne Delhi, architect, formerly at 257 Broadway, has moved to 154 Nassau street.

Sims Construction Company, S. Weisenberg, president, has opened offices at 1170 Broadway.

F. T. Ley Company, general contractor, has moved to new offices at 18 West 45th street.

Trowbridge & Ackerman, architects, have moved from 62 West 45th street to 18 West 45th street.

Fred F. French Company has moved its offices from 529 Courtlandt avenue to 299 Madison avenue.

Standard Lumber Company has moved its offices from 30 Church street to the Fifth avenue Building.

Tracey & Swartwout, architects, have moved their offices from 244 Fifth avenue to 18 West 34th street.

Isaac A. Hopper's Sons, general contractors, have moved their offices from 1451 Broadway to 15 East 40th street.

O. C. Gonnelli, architect, formerly of 800 Broad street, Newark has moved his office to 189 Market street, in that city.

Isko Corporation, distributor of Isko, the electric refrigerating unit, has moved its offices and salesroom to 9 Central Park West.

Charles S. Vought has been appointed assistant general manager of sales of the American Steel Export Company, Woolworth Building.

H. A. Howard has been appointed manager of the New England office of the C. & C. Electric Manufacturing Company, Garwood, N. J.

M. B. Feinson has assumed supervision of the service department of the New York Exterminating Company, 366 Fifth avenue. He has severed his connection with all other concerns in this line of business.

Charles E. Knox has been appointed consulting engineer for the elevators and electrical equipment in the Commodore Hotel. Mr. Knox is acting in a similar capacity for the new Pennsylvania Hotel project.

A. L. Libman, engaged in the realty and construction line for twenty years, has rented the entire second floor of 112 West 46th street as the location of his new offices, owing to the need for larger space and greater facilities.

The firm of Austin & Kanter, contracting electrical engineers of 87 Fifth street, Long Island City, has been dissolved, and Mr. Austin has taken R. E. Moore into partnership. The business will be continued under the name of Austin & Moore at the same address.

Cruikshank & Fraser, building construction, 103 Park avenue, dissolved their co-partnership on May 1, by mutual consent. All unfinished contracts will be completed by the firm. Clinton M. Cruikshank and Charles S. Fraser, of the old partnership, are continuing in



Wherever you find the trail of the *rat*, the *mouse* or the *fly*, you find the *germs of disease* and wherever you find a *garbage can*, you find these measly tracks. Why do you put up with it? Don't you know the garbage can pollutes the atmosphere and poisons every human being that breathes it?

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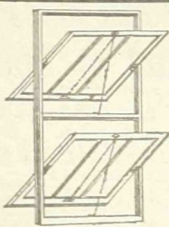
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business, as individuals, at 103 Park avenue.

F. W. Maher, contractor, has moved from 320 Fifth avenue to 501 Fifth avenue.

National Metalizing Company has moved its offices from 333 Fourth avenue to new and larger quarters at 236 Fifth avenue. The company is at present engaged on several large jobs, including installation of lighting fixtures in the splendid new Hotel Winton at Cleveland, Ohio. The company has just completed similar work on the new Bonbright Bank, on the main floor of the Equitable Building, in this city.

A. D. Mellor and A. Hamburger, formerly manager contract department and chief engineer, respectively, for the National Fire Proofing Company, New York City, have resigned their positions to open an office at 103 Park avenue, under the name of Mellor & Hamburger, to market the sheet metal building materials of The Berger Manufacturing Company, requiring engineering services. Both are well known in the concrete and reinforcing business in the East.

George C. Lynch Company, lighting equipment, announces the retirement of Kellogg Birdseye as treasurer and general manager and C. W. Anderson, Jr., as secretary. The board of directors has been reorganized and the following officers and directors elected: George C. Lynch, president; Francis G. Plant, vice-president; C. H. Warfield, secretary and treasurer, and F. P. Warfield and F. S. Viele, directors. Mr. Lynch, who will act as sales manager, is well known in the high-grade lamp and decorative lighting field. Although several of the members of the company are actively associated with the National Metalizing Company, both concerns will maintain their separate identities. The George C. Lynch Company has taken possession of its new offices at 236 Fifth avenue.

NO ARCHITECTS SELECTED.

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

TENAFLY, N. J.—E. B. Marshall, Knoll rd, Tenafly, contemplates the construction of a dwelling on Hudson av. No architect has been selected and details are undecided.

NORTH COLLINS, N. Y.—The Board of Trustees of the Village of North Collins contemplates an addition and alterations to the school at North Collins. No architect has been selected and details are undecided.

LACKAWANNA, N. Y.—The Y. M. C. A., A. H. Whitford, chairman bldg committee, Ellicott sq, Buffalo, N. Y., contemplates the erection of a brick Y. M. C. A. bldg, to include a gymnasium, dormitories, etc. No architect has been retained. Cost, \$75,000.

ELMIRA, N. Y.—Grant & Sanford Deved, owners, contemplate an addition to the Rathbun Hotel, for which no architect has been selected. Addition will contain about 100 rooms. Cost, \$100,000.

PLANS FIGURING.

CHURCHES.

MANHATTAN.—Crow, Lewis & Wickenhoefer, 200 5th av, architects, are taking bids on the general contract to close May 7 for the 2-sty brick and stone church and rectory at the northwest cor of St. Nicholas av and 186th st, for the Fort George Presbyterian Church, c/o New York Presbyterian Church Extension Committee, 156 5th av, owner.

SCHOOLS AND COLLEGES.

AMSTERDAM, N. Y.—The Board of Education, William McCleary, pres., is taking bids on the general contract to close May 16 for the 2-sty brick grade school, 150x75, in Academy st, from plans by Wilson Potter, 1 Union sq, Manhattan. Cost, \$85,000.

MISCELLANEOUS.

MANHATTAN.—Louis Allen Abramson, 220 5th av, architect, is taking bids on the general contract for the 5-sty stone social center building, 60x100, at 131-135 West 86th st, for the Jewish Center, Inc., William Fischman, 15 East 26th st, owner. Cost, \$150,000.

CONTEMPLATED CONSTRUCTION.

Manhattan.

APARTMENTS, FLATS & TENEMENTS.

RIDGE ST.—John G. Michel, 323 45th st, Brooklyn, has completed plans for the alteration to the 5 and 6-sty tenements, at 7-11 Ridge st, for Frederick W. Overbeck, 561 Columbus av, Manhattan. Cost, \$4,000.

39TH ST.—Thomas W. Lamb, 644 8th av, has completed plans for the alteration to the studio and apartment bldg, 75x98, at 328-332 West 39th st, for the 324 West 39th St. Corp., c/o Louisa Fink, pres., on premises. Cost, \$20,000.

DWELLINGS.

64TH ST.—Frederick Junius Sterner, 154 East 63d st, is preparing plans for interior alterations to the 3-sty brick and stone dwelling, 20x100, at 170 East 64th st, for Henry G. Leach, 25 West 45th st, owner. Cost, \$25,000.

22D ST.—George M. McCabe, 96 5th av, has completed plans for alterations to the 4-sty brick furnished room house at 447 West 22d st, for the Rodena Realty Co., George A. Reynolds, pres., 22 Harrison st, owner. Cost, \$6,000.

HOTELS.

3D ST.—Anthony Vendrasco, 90 West Houston st, has completed plans for interior alterations to the 4-sty brick hotel and restaurant, 32x104, at 47 West 3d st, for Lewis Alivero, 315 West 26th st, owner. Cost, \$6,000.

STABLES AND GARAGES.

140TH ST.—J. M. Felson, 1133 Broadway, has completed plans for a 1-sty brick and stone garage, 75x200, at 18-22 West 140th st, for David Kadinsky, pres. K. & L. Realty Co., 35 Nassau st, owner. Cost, \$15,000.

MISCELLANEOUS.

107TH ST.—Euvard, Sambach & Euvard, 29 Cleveland pl, have completed plans for alterations to the 5-sty brick laundry, 28 x75, at 339 East 107th st, for the Metropolitan Savings Bank, Robert D. Andrews, 1 3d av, owner. Cost, \$5,000.

Bronx.

APARTMENTS, FLATS & TENEMENTS.

LILLIAN PL.—Gronenberg & Leuchtag, 303 5th av, have completed plans for a 5-sty tenement, 79x70, at the southwest cor of Lillian pl and Tremont av, for the 1010 Tremont Co., 68 William st, owner. Cost, \$60,000.

149TH ST.—Moore & Landsledel, 148th st and 3d av, have completed plans for alteration to the two 4-sty brick apartments at 296-298 East 149th st, for the Estate of Henrietta Manning, 2541 3d av, Manhattan, and Juan Cuyas, Madrid, Spain, owners. Cost, \$6,000.

DWELLINGS.

TYNDALL AV.—John G. Klinhenz, 1839 East 12th st, Brooklyn, has completed plans for a 3-sty brick dwelling, 31x29, on the west side of Tyndall av, 375 ft south of 261st st, for Frank A. De Salvo, 437 Convent av, owner. Cost, \$6,000.

Brooklyn.

APARTMENTS, FLATS & TENEMENTS.

EAST 17TH ST.—Shampan & Shampan, 772 Broadway, have filed plans for two apartment houses to be erected on plot 117x100, at the northwest cor of East 17th and Cedar sts for Louis Montalbaine, owner. Cost, \$100,000.

WINTHROP ST.—Cohn Bros., 361 Stone av, have completed revised plans for two 4-sty brick and stone apartment houses and stores, 50x100, at the cor of Winthrop st and Rogers av, for Rudolph Norek, 1102 Eastern Parkway, owner. Cost, \$80,000.

CHURCHES.

8TH AV.—Axel S. Ekblom, 728 41st st, has completed plans for a 4-sty brick and stone church, 49x63, at the northeast cor of 8th av and 44th st for the Finnish Evangelist Colgatha Congregation Church, J. Littleback, 671 41st st, owner. Cost, \$35,000.

DWELLINGS.

BUSHWICK AV.—Francis J. Berlenbach, 260 Graham av, has completed plans for the alteration and extension of the 3-sty brick dwelling on the ease side of Bushwick av, 25 ft north of Grand st, for St. Catherine's Hospital, 135 Montrose av, owner. Cost, \$3,000.

HANCOCK ST.—Slee & Bryson, 154 Montague st, have completed plans for interior alterations and extension to the 4-sty dwelling in the north side of Hancock st, 87 ft east of March av, for the Lenox Realty & Holding Co., 306 Livingston st, owner. Cost, \$7,000.

EAST 37TH ST.—Louis Schillinger, 167 Van Sicklen av, Brooklyn, has completed plans for two 2-sty frame and shingle dwellings, 17x38, in the west side of East 37th st, 187 ft west of Glenwood rd, for Robert Stessens, East 37th st and Glenwood rd, owner. Cost, \$4,500 each.

2D AV.—Laspia & Salvati, 525 Grand st, have completed plans for a 2-sty brick dwelling and shop, 20x50, on the west side of 2d av, 752 ft north of 42d st, for Teresa Troto and Rosena Naza, 4118 2d av, owners. Cost, \$3,500.

STABLES AND GARAGES.

9TH ST.—Louis Schwartz, 4 Court sq, is revising plans for the 1-sty brick garage, in the north side of 9th st, 120 ft east of 3d av, for L. Spinelli, 233 Broadway, Manhattan, owner. Cost, \$25,000.

STABLES AND GARAGES.

KOSCIUSKO ST.—Louis Allmendinger, 20 Palmetto st, has completed plans for the extension to the 2-sty stable in the south side of Kosciusko st, 90 ft west of Bushwick av, for John Lohse, on premises, owner. Cost, \$3,500.

BERGEN ST.—J. A. Boyle, 371 Fulton st, has completed plans for a 1-sty brick and stone garage, 47x200, in the north side of Bergen st, 375 ft east of Classon av, for the Harris Building Co., 190 Montague st, owner. Cost, \$20,000.

63D ST.—Frank A. Rooke, 489 5th av, Manhattan, has completed plans for a 2-sty brick stable, 72x90, and a 1-sty shed 26x100, in the north side of 63d st, 180 ft west of 9th av, for the Louvain Construction Co., Ralph Horton, pres., owner, and the Sheffield Farms-Slawson-Decker Co., 524 West 57th st, Manhattan, lessee. Cost, \$35,000.

MISCELLANEOUS.

JOHNSTON AV.—The New York Packing House Engineering Co., 126 Liberty st, Manhattan, has completed plans for a meat cooler at 334 Johnston av for Cemill Lehman, on premises, owner.

BAY 35TH ST.—H. N. Case, 314 Bay 35th st, has completed plans for a 1-sty brick laundry, 20x35, in the east side of Bay 35th st, 151 ft south of Cropsey av, for George A. Gilmour, 228 Bay 35th st, owner. Cost, \$3,000.

Queens.

DWELLINGS.

FLUSHING, L. I.—Charles Infanger & Son, 2634 Atlantic av, have completed plans for two 3-sty dwellings and stores, 22x58, at the southwest cor of Main and Washington sts, for P. Caplan and Joseph M. May, 189 Montague st, owners. Cost, \$15,000.

SPRINGFIELD, L. I.—H. T. Jeffrey, Jr., Butler Building, Jamaica, has completed plans for a 1½-sty frame and shingle bungalow, 24x40, in Higbie st, south of New York av, for J. Brown, Higbie av, Springfield, owner. Cost, \$4,000.

JAMAICA, L. I.—Plans have been completed privately for four 2-sty frame dwellings, 20x52, on the east side of Madison av, 450 ft north of King st, for Samuel Grinyes, Holliswood, L. I., owner. Cost, \$12,000.

RICHMOND HILL, L. I.—Henry E. Haugaard, Richmond Hill, has completed plans for three 2-sty frame dwellings, 16x38, on the north side of Ashland av, 45 ft west of North Curtis av, and on the west side of North Curtis av, 80 ft north of Ashland av, for Margaret Johnston, Ashland av, Richmond Hill, owner. Total cost, \$7,500.

LONG ISLAND CITY.—Frank Chmelik, 796 2d av, L. I. City, has completed plans for a 2-sty brick dwelling and store, 25x58, on the north side of Jackson av, 225 ft west of Henry st, for Mary and Florence White, 333 Jackson av, L. I. City, owners. Cost, \$5,000.

MASPETH, L. I.—Plans have been completed privately for two 2-sty frame dwellings, 18x50, on the west side of Bittman st, 170 ft south of Grand st, for Fred Reiner, Broadway, Elmhurst, L. I., owner. Cost, \$7,000.

OZONE PARK, L. I.—Charles Infanger & Son, 2634 Atlantic av, have completed plans for four 2-sty brick and limestone dwellings, 22x60, on the west side of Oxford av, 345 ft south of Liberty av, for Lewis Lihlenn, 45 Euclid av, owner. Total cost, \$14,000.

FACTORIES AND WAREHOUSES.

LONG ISLAND CITY.—Ballinger & Perrot, 1328 Broadway, Manhattan, have plans in progress for a 6-sty reinforced concrete factory, 450x100, on Jackson av, between Hulst and Harold avs, for S. Karpen & Bro., 111 West 37th st, Manhattan, and Chicago, Ill., owners. Cost, \$350,000.

THEATRES.

CORONA, L. I.—Feinberg & Ricca, 26 Court st, Brooklyn, have completed plans

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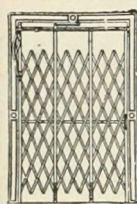
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for a 2-sty brick, steel and concrete theatre, 100x125, on the south side of Corona av, 276 W. Toledo st, for Adolph Nathanson, owner. Cost, \$75,000.

Nassau.

DWELLINGS.

ELMONT, L. I.—William Von Felde, 2188 Metropolitan av, Middle Village, L. I., has completed plans for a 2½-sty frame dwelling, 26x40, on Elmont av, for August Windhorst. Cost, \$4,500.

New Jersey.

APARTMENTS, FLATS & TENEMENTS.

ELIZABETH, N. J.—J. Ben Beatty, 15 North Reid st, Elizabeth, has completed plans for a 2-sty brick flat, 25x60, at the southeast cor of Fairmount av and Spring st, for Antonio Calvano, 593 Spring st, Elizabeth, owner. Cost, \$7,000.

JERSEY CITY, N. J.—Winfield K. Wenzel, 1 Montgomery st, Jersey City, has completed plans for a 4-sty brick and stone apartment house, 50x77, on Baldwin av, for Abraham Gorlin, 613 Garfield av, Jersey City, owner. Cost, \$50,000.

JERSEY CITY, N. J.—Nathan Welitoff, 76 Montgomery st, Jersey City, has plans in progress for a brick apartment house at the northwest cor of Summit and Gardner avs for Harry Uslan, 121 West 28th st, Bayonne, N. J., owner. Cost, \$65,000.

WEST NEW YORK, N. J.—Joseph Turk, 770 Bergenline av, West New York, has completed plans for a 3-sty brick apartment and two stores, 29x73, on the west side of Bergenline av, near 18th st, for Sylvester Merkel, 549 17th st, West New York, owner. Cost, \$14,000.

GARFIELD, N. J.—Frank Pirrone, 104 Midland av, Garfield, has plans in progress for a 3-sty brick and frame tenement, 43 x64, on Van Winkle av, near Palisade av, for Martin Sledobnick, Orchard st and Van Winkle av, Garfield, owner. Cost, \$16,000.

CHURCHES.

ELIZABETH, N. J.—C. Godfrey Poggi, 2 Julian pl, Elizabeth, has plans in progress for alterations and addition to the 1-sty frame church at 95 Murray st, for the Shiloh Baptist Church, Solomon Brown, sexton, on premises, owner. Alterations include changes to basement to provide for Sunday school. Cost, \$4,000.

DWELLINGS.

RIDGEWOOD, N. J.—Conklin & Convery, 665 Broad st, Newark, have completed plans for a 2½-sty frame and stucco dwelling, 26x50, for W. G. Fay, 50 West 22d st, Mt. Vernon, N. Y., owner. Cost, \$8,000.

SUMMIT, N. J.—Oscar Gustafsen, 11A Doremus st, Summit, owner, contemplates erecting a 2½-sty frame dwelling, 28x30, at 83 Mountain av, from privately prepared plans. Cost, \$5,000.

HOSPITALS AND ASYLUMS.

MORRISTOWN, N. J.—Palmer & Hornbottle, 63 William st, Manhattan, will draw plans for a hospital building for the Morristown Memorial Hospital, Morris st, owner. Mrs. Peter H. B. Frelinghuysen is the donor. Size and other details are undecided. Cost, \$60,000.

SCHOOLS AND COLLEGES.

VERONA, N. J.—Guilbert & Betelle, 665 Broad st, Newark, have preliminary plans in progress for a 1-sty and basement brick public school to contain 4 classrooms, at the cor of Atlantic av and Elmwood rd, for the Board of Education of the Borough of Verona, Arthur H. Griffen, 49 Fairview av, Verona, owner. Cost, \$30,000.

CONTRACTS AWARDED.

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

APARTMENTS, FLATS & TENEMENTS.

BRONX.—York Building Co., 103 Park av, has the general contract for altering the brick tenements and stores at the northeast cor of Fox and 163d sts, at 163d st, 91 ft east of Fox st, and at the northwest cor of Simpson and 163d sts, for Norman Real Estate Co., 170 Broadway, owner, from plans by Maximilian Zipkes, 405 Lexington av. Cost, \$18,000.

BANKS.

MANHATTAN.—W. & W. F. Crockett, 306 East 59th st, have the general contract for alterations to the brick and stone branch bank bldg, at 425 5th av, for the Union Trust Co., E. G. Merrill, pres., 80 Broadway, owner, from plans by Theodore C. Visscher, 299 Madison av.

DWELLINGS.

MONTCLAIR, N. J.—W. Wikstrom, 58 James st, Montclair, has the general contract for the 2½-sty frame and stucco dwelling on Prospect av for Albert F. and Iowa H. Streich, 168 Lincoln st, Montclair, owners, from privately prepared plans. Cost, \$13,500.

PERTH AMBOY, N. J.—J. H. Verb, Jr., 669 State st, Perth Amboy, has the general contract for a 2½-sty frame and stucco dwelling, 21x45, on Amboy av, for Joseph Galaida, 632 Amboy av, Perth Amboy, owner, from plans by M. G. Tuzik, Raritan Building, Perth Amboy. Cost, \$4,500.

FOREST HILLS, L. I.—Miller & Dyatt Co., 47 Dyatt Co., 47 West 34th st, Manhattan, has the general contract for a 2½-sty hollow tile and stucco dwelling on the east side of Continental av and Croton st for Basil D'Emo, Times Building, Manhattan, owner, from plans by R. M. Farrington, 70 East 45th st, Manhattan. Cost, \$12,000.

WEEHAWKEN, N. J.—Jacob Schuster, Jr., 24 Hudson pl, Weehawken, has the general contract for a 2-sty dwelling, 55x100, and a 1-sty garage, on the east side of Highwood av, about 26 ft south of Hudson av, for Walter Dalbey, 54 Liberty pl, Weehawken, owner, from plans by Philip H. Diemer, 128 Humboldt st, Union Hill. Cost, \$12,000.

FACTORIES AND WAREHOUSES.

BROOKLYN, N. Y.—The Industrial Engineering Co., 30 Church st, Manhattan, has the general contract for extension to the concrete shop and storage building at 45-47 Hall st, north of Park av, for the Mergenthaler Linotype Co., 25 Ryerson st, owner, from plans by Herman Fougner, 110 West 40th st, Manhattan. Cost, \$5,500.

SCHENECTADY, N. Y.—The Samuel Austin & Son Co., 14230 Euclid av, Cleveland, Ohio, has the general contract for a 1 and 2-sty brick and steel foundry, 125 x25, with a 1-sty wing, 36x250, at the General Electric Works, for the General Electric Co., General Electric Works, Schenectady, owner, from privately prepared plans. Cost, \$400,000.

NEWARK, N. J.—Francis McCue, 84 Harper st, Newark, has the general contract for addition to the 1-sty machine shop, 42x79, at 65 Prospect st, for the Newark Gear Cutting Machine Co., on premises, owner, from plans by F. H. Ogden Co., Union Building, Newark, architect and engineer. Cost, \$4,500.

RICHMOND HILL, L. I.—Weber & Woonberger, Richmond Hill, have the general contract for addition to the 2-sty brick factory, 40x25, in 122d st, for A. L. Stone, Willow st, Richmond Hill, owner, from plans by Clarence True & Son, Lexington av and 42d st, Manhattan. Cost, \$5,000.

UNION, N. Y.—The Mitchell-Reynolds Co., State st, Binghamton, N. Y., has the general contract for the 1-sty brick, steel and glass forge building, 100x105, and the blasting room, 40x72, for the Union Forging Co., owner, from privately prepared plans. Cost, \$20,000.

PASSAIC, N. J.—William Hassen, 270 Main av, Passaic, has the general contract for the addition to the 2-sty brick factory near Grant st, on the D. L. & W. Railroad tracks, for the Conveying Weigher Co., on premises, owner, from privately prepared plans.

JERSEY CITY, N. J.—C. S. Edwards, 1 Montgomery st, Jersey City, has the general contract for the 2-sty brick filtration building, 27x51, at the West End Gas Works, for the Public Service Gas Co., Terminal Building, Newark, owner, from privately prepared plans.

BELLEVILLE, N. J.—David B. Mulcahy, 97 Washington av, Newark, has the general contract for addition to the 2-sty brick factory at 248-250 Mill st, for the Gibson Musical String Co., James Gibson and Frank Gibson, Jr., proprietors, on premises, owners, from plans by Edward E. Grant, 397 Washington av, Newark. Cost, \$5,500.

HALLS AND CLUBS.

MANHATTAN.—Marc Eidlitz & Son, 30 East 42d st, have the general contract for alterations to the 4-sty brick club house, 99x100, at 5 West 43d st, for the Century Club, Joseph H. Choate, pres., on premises, owner, from plans by McKim, Mead & White, 101 Park av. Cost, \$6,000.

HOSPITALS AND ASYLUMS.

SOUTH NORWALK, CONN.—P. J. Pardy, Bridgeport, Conn., has the general contract for the 4-sty brick and stone hospital, on Connecticut av, for the Norwalk Hospital Assn, Christian Schwartz, pres., Norwalk, Conn., from plans by William A. Boring, 52 Vanderbilt av, Manhattan.

HOTELS.

MANHATTAN.—Thompson-Starrett Co., 49 Wall st, has the general contract for alterations to the hotel at 1508-1512 Broadway, southeast cor of 44th st, for the Hotel Claridge Co., Lucius M. Boomer, on premises, owner, from plans by R. C. Elauvelt, architect. Cost, \$10,000.

MUNICIPAL.

PLATTSBURGH, N. Y.—A. E. Stephens Co., Springfield, Mass., has the general

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CHELSEA LUMBER CO.

MANUFACTURERS OF

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COLUMNS—STORE FRONTS—WINDOW FRAMES—DRESSERS—WARDROBES—FRENCH DOORS—STORM SASH

contract for a 2-sty brick and stone City Hall, 125x124, in the west side of River st, between Trinity Park and Cornelia st, for the City of Plattsburgh, W. B. Moore, Mayor, Plattsburgh, owner, and the Estate of Loyal Smith, Plattsburgh, donor, from plans by John Russell Pope, 527 5th av, Manhattan. Cost, \$200,000.

SCHOOLS AND COLLEGES.

MASSENA, N. Y.—The Shamokin Lumber Co., Shamokin, Pa., has the general contract for the 3-sty brick and steel public school, 105x120, on Bridge av, west of Main st, for the Board of Education of Massena, from plans by E. E. Joralemon, 547 Franklin st, Buffalo, architect and engineer. Cost, \$125,000.

YONKERS, N. Y.—P. A. Sarubbi, 172 Waverly st, Yonkers, has the general contract for the addition to the brick school at Yonkers av and Treuchard st, for the Board of Education of Yonkers, from plans by G. Howard Chamberlain, 711 Ball av, Yonkers.

NORTH ARLINGTON, N. J.—De Riso & Arena, 322 5th st, Union Hill, have the general contract for the addition to the 2-sty brick public school for the Board of Education of the Borough of North Arlington for Joseph W. Baker, 111 North 4th st, Harrison. Cost, \$25,000.

STABLES AND GARAGES.

MANHATTAN.—The Ruggles-Robinson Co., 331 Madison av, has the general contract for the 3-sty brick and reinforced concrete garage, 55x197, at 533-535 West 27th st, for the Parker Realty Co., Joseph H. Turl, pres., Newburgh, N. Y., from plans by John P. Benson, 331 Madison av, Manhattan. Cost, \$50,000.

BROOKLYN, N. Y.—A. L. Anderson, 453 Bergen st, has the general contract for the 2-sty brick and concrete public garage, 50x100, at 613 Bergen st, for P. F. Reilly, 618 Dean st, owner, from plans by Harold Dangler, 215 Montague st. Cost, \$30,000.

BROOKLYN, N. Y.—Louis Brounstein, 1162 43d st, Brooklyn, has the general contract for a 1-sty brick garage, 95x60, at the southeast cor of 39th st and 14th av, for the Borough Park Garage, Inc., Thomas Rubin, pres., 116 West 29th st, Brooklyn, owner, from plans by Cantor & Dorfman, 373 Fulton st. Cost, \$10,000.

ASBURY PARK, N. J.—Joseph C. Wooley, Bennet av, Neptune City, N. J., has the general contract for a 2-sty brick garage, 25x55, at 2d av and Heck st, for James Ke'ley, Plaza Hotel, Asbury Park, owner, from plans by W. C. & A. F. Cottrell, Kinmouth Building, Asbury Park. Cost, \$3,000.

PORT WASHINGTON, L. I.—Smull & Walsh, Port Washington, have the general contract for addition to the 2-sty wood garage, 25x55, for John Philip Sousa, on premises, owner, from plans by Charles Volz, 2 West 45th st, Manhattan. Cost, \$2,000.

OYSTER BAY, L. I.—George Mertz & Sons, Portchester, N. Y., have the general contract for a 2-sty farm building, 50x100, to include horse stable, cow barn, hay barn and living quarters, for Mortimer L. Schiff, owner, from plans by Alfred Hopkins and Charles S. Keefe, 101 Park av, Manhattan.

STOPS, OFFICES AND LOFTS.

MANHATTAN.—A. Feinberg, 1520 Washington av, Bronx, has the general contract for the alteration and extension to the 4-sty brick store, office and dwelling at 827 Lexington av, for Charles M. Munsch, 410 Madison av, owner, from plans by M. Joseph Harrison, 63 Park Row. Cost, \$6,500.

MANHATTAN.—John T. Brady & Co., 103 Park av, have the general contract for the alteration of the 9-sty brick market building, 50x103, at 409-411 West 14th st, for Joseph S. Hermann, 407 West 14th st, owner and the Nathan Schweitzer Co., 291 Washington st, lessee, from plans by Hugo Taussig. Cost, \$18,000.

BRONX.—Ahneman & Younkheere, 3320 Bailey av, Bronx, have the general contract for alterations to the 2½-sty stone store, office and dwelling at the southwest cor of 230th st and Spuyten Duyvil road, for the Edgehill Terrace Co., E. M. Johnson, pres., Spuyten Duyvil, owner, from plans by Robert W. Gardner, 43 Cedar st. Cost, \$10,000.

BROOKLYN, N. Y.—Tucker & Hasbrouck, 29 Broadway, Manhattan, have the general contract for a concrete swimming pool at 7th av and 92d st for the Polytechnic Preparatory Country Day School, 99 Livingston st, owner, from plans by Lord & Hewlett, 345 5th av, Manhattan.

BROOKLYN, N. Y.—Peter Guthy, 926 Broadway, Brooklyn, has the general

contract for alterations and addition to the 1-sty office building, 43x Irreg, in the north side of Bartlett st, 100 ft west of Tompkins av, for Charles Pfizer, 11 Bartlett st, L. I. City, owner, from plans by Albert Kunzi, 65 Eliot av, Middle Village, L. I., architect. Cost, \$15,000.

PATERSON, N. J.—P. S. Van Kirk Co., 85 Fulton st, Paterson, has the general contract for the addition to the 3-sty brick and stone office building, 50x50, at 156 Ellison st, for the Estate of Samuel Nathan, owner, and the Passaic Water Co., on premises, lessee, from plans by Charles E. White, 617 East 24th st, Paterson. Cost, \$5,000.

PLAINFIELD, N. J.—Arthur E. Smith, 220 Park av, Plainfield, has the general contract for the addition to the 1-sty brick store building at 149-153 West Front st, for Edward A. Laing, on premises, owner, from privately prepared plans.

HIGHLAND PARK, N. J.—George Rule, 71 John st, New Brunswick, has the general contract for the 1-sty brick store building at 202 Raritan av, for J. S. Tur-

ner, on premises, owner, from plans by Alexander Merchant, 363 George st, New Brunswick. Cost, \$3,500.

BLOOMFIELD, N. J.—William R. Boyd, 577 Bloomfield av, has the general contract for the 1-sty hollow tile and stucco store building, 75x60, at 588 Bloomfield av, for Joseph Green, 147 Hunterdon st, Newark, from plans by Frederick B. Pierson, 160 Bloomfield av. Cost, \$8,500.

PORTCHESTER, N. Y.—The Webber Construction Co., 29 West 34th st, Manhattan, has the general contract for a 1-sty frame dock and summer house, 31x40, for Jeremiah Milbank, Byram Shore, Portchester, owner, from plans by Dodge & Morrison, 135 Front st, Manhattan.

GREENVILLE, N. J.—Post & McCord, 101 Park av, Manhattan, have the general contract for a 1-sty steel, metal and frame pier shed and offices, 40x60, for the Pennsylvania Railroad Co., Samuel Rea, pres., 7th av and 32d st, and Broad st station, Philadelphia, Pa., owner, from plans by William H. Cookman, Broad st station, Philadelphia, Pa., architect.



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JERSEY CITY, N. J.—James Bowen, 225 Clinton av, Jersey City, has the general contract for a 1-sty workshop, 44x80, on Hoboken av, for Henry Klie, 570 Summit av, Jersey City, owner, from plans by George A. Flagg, Spingarn Building, Jersey City. Cost, \$3,000.

MISCELLANEOUS.

MANHATTAN.—The General Contracting & Engineering Co., 29 Broadway, has the general contract for the 2-sty frame, steel and corrugated iron pier shed, 100x 158, at Pier No. 13, North River, for the D. L. & W Railroad Co., 90 West st, owner, from plans by George T. Hand, architect and engineer, Hoboken Terminal, Hoboken, N. J.

PROPOSALS

Notices under this heading are read by Contractors and others interested in bidding on City, State and Federal Government work—whether for new construction, alterations or supplies. Non-parallel measurement, with a minimum of four lines. Copy received until 3 P. M. Friday.

TREASURY DEPARTMENT, Supervising Architect's Office, Washington, D. C., April 21, 1917.—Sealed proposals will be opened in this office at 3 p. m., June 1, 1917, for the construction of the United States post office at Altus, Okla. Drawings and specifications may be obtained from the custodian of the site at Altus, Okla., or at this office, in the discretion of the Supervising Architect. Jas. A. Wetmore, Acting Supervising Architect.

TREASURY DEPARTMENT, Supervising Architect's Office, Washington, D. C., April 26, 1917.—Sealed proposals will be opened in this office at 3 p. m., June 6, 1917, for the construction, complete, of the United States Post Office at Orange, Texas. Drawings and specifications may be obtained from the Custodian of site at Orange, Texas, or at this office, in the discretion of the Acting Supervising Architect. Jas. A. Wetmore, Acting Supervising Architect.

NOTICE TO CONTRACTORS.—Sealed proposals for Electric Work, Rewiring Buildings at the New York State Reformatory for Women, Bedford Hills, N. Y., will be received by Hon. Wm. G. Barrett, President Board of Managers, New York State Reformatory for Women, Bedford Hills, N. Y., until 10.30 a. m., on Friday, May 11, 1917, 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 proposal. The contractor to whom the award is made will be required to furnish surety company bond 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 Specification No. 2640. The right is reserved to reject any or all bids. Drawings and specifications may be consulted at the State Reformatory for Women, Bedford Hills, N. Y., at the New York City Office, Department of Architecture, Room 1224 Woolworth Building, and 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 reasonable notice to and in the discretion of the State Architect, Lewis F. Pilscher, Capitol, Albany, N. Y. Dated: April 26, 1917.

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TRADE AND TECHNICAL SOCIETY EVENTS.

NINTH NATIONAL CONFERENCE ON CITY PLANNING will be held in Kansas City, Mo., May 7-9, 1917.

NATIONAL FIRE PROTECTION ASSOCIATION will hold its annual meeting in Washington, D. C., May 8-10, 1917.

NATIONAL MACHINE TOOL BUILDERS' ASSOCIATION will hold its spring meeting at the Hotel Sinton, Cincinnati, Ohio, May 21-22.

NEW JERSEY STATE ASSOCIATION OF MASTER PLUMBERS will hold its annual convention at Elks Hall, Jersey City, N. J., May 15-17.

AMERICAN SOCIETY FOR TESTING MATERIALS will hold its twentieth annual meeting at Atlantic City, at the Hotel Traymore, June 26 to 30, inclusive.

TECHNICAL LEAGUE OF AMERICA holds its regular meeting the second Friday of each month. Oscar E. Teatle, secretary, 35 Broadway.

NATIONAL PIPE AND SUPPLIES ASSOCIATION will hold its annual convention in Philadelphia, May 9-10. Headquarters, Bellevue-Stratford Hotel.

BRONX BOARD OF TRADE holds its regular meeting on the fourth Wednesday of each month in the Board of Trade rooms, 137th st and Third av, the Bronx. Charles E. Reid, secretary.

DEPARTMENTAL RULINGS.

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.

Key to Classifications Used in Divisions of Auxiliary Fire Appliances, Combustibles in Places of Public Assembly.

- *A.....Interior Alarm System, DL.....Locked Doors, EL.....Electrical Equipment, Ex.....Exits, FA.....Fire Appliances, Miscellaneous, FD.....Fire Drills, FE.....Fire Escapes, FP.....Fireproofing, Rec.....Fireproof Receptacles, GE.....Gas Equipment and Appliances, DG.....Heating or Power Plants (Dangerous conditions of), O.....Obstructions, Rub.....Rubbish, ExS.....Exit Signs, NoS.....No Smoking Signs, *Spr.....Sprinkler System, *St.....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, *FilSy.....Approved Filtering and Distilling Systems, *OS.....Oil Separator, RO.....Reduce Quantities, *St Sys.....Storage System.

*NOTE—The symbols—A—FE—FP—Spr—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 April 28.

MANHATTAN ORDERS SERVED.

- Bowery, 645-7—Roosevelt Estate, 44 Wall, A-FD, Duane st, 69-73—Consol Gas Co, 130 E 15, GE, 57 st, 106 E—Harry A Taylor, c J Kayser & Co, 45 E 17, ExS, 75 st, 332-6 E—Shults Bread Co, 26 Beaver, FE-St(R)-ExS-Ex(R), 80 st, 530-4 E—Reed Realty Co, 30 E 42d, ExS-FE(R)-St(R), 2 av, 110—Women's Prison Assn Home, A, 7 av, 783—Miriano Dodriguez, Rub, Vandewater st, 14-16—Hilderbrand Lithographing Co, O-Rec, 23 st, 241-3 W—Est Holbrook Cushman, FD-A-FP(R)-WSS(R), 26 st, 135-9 W—Loft Realty Co, 321 W 84, FP(R), 43 st, 206-8 W—Morris Newgold, 1295 Madison av, Rub, 59 st, 311 W—Ely J Rieser, 1 av and 28, FE(R)-FP-St(R)-ExS, Ann st, 39-41—Levi P Morton, 400 Park av, WSS(R), Bowery, 257—Hamon Ziques, DC-Rec, Bowery, 257—Isadore Schwartzman, FA-DC-GE, Bowery, 257—Nathan Novinsky, DC

BRONX CHAMBER OF COMMERCE holds its regular meeting at Ebling's Casino, 156th st and St. Ann's av, on the second Wednesday of each month. Secretary, Joseph M. Taylor, 593 St. Ann's av.

AMERICAN SOCIETY OF MECHANICAL ENGINEERS holds its monthly meeting on the first Tuesday of each month. Calvin W. Roce, 29 West 30th st, secretary.

BUILDING OFFICIALS CONFERENCE will hold its 1917 conference at Washington, D. C., May 9-11. Sessions will be held at the New Willard Hotel and at the U. S. Bureau of Standards.

NATIONAL HOUSING ASSOCIATION will hold its annual meeting at Chicago October 15-17, 1917. Headquarters, Hotel La Salle. For information inquire of Lawrence Veiller, secretary, 105 East 22d st, New York City.

SOCIETY FOR ELECTRICAL DEVELOPMENT will hold its annual meeting on May 8 at its offices in the United Engineering Societies Building, New York City. Directors for the ensuing year will be elected. The report of J. M. Wakeman, general manager of the society, will be presented. The plans for 1917 and early 1918 will be discussed and voted upon. Following the annual meeting the Board of Directors will meet to elect officers for the ensuing year. The directors are expected to decide upon whether there should be another Electrical Week this year or next spring, and to appoint a committee to take active charge of such a campaign.

- Bowery, 257—Lazar Kahan, FA-DC-GE, Bowery, 257—Benjamin Dinoffar, Rub-GE-Rec-DC-O, Bowery, 257—Emma R Redfield et al, Ex-St(R)-Ex(R)-ExS-DC-FP-WSS(R)-Rub, 23 st, 214-20 E—Otto Strack, FP(R)-ExS, 20 st, 216 E—Wayside Day Nursery, WSS(R)-FA, 28 st, 317 E—Antonio Fiore, 315 E 28, D&R, 30 st, 8 E—N Y Life Insurance Co, 346 Bway, FP(R), 55 st, 206 E—Margaret Pursell, Rec-O, 109 st, 365 E—Jessie LaRoche et al, DC, 117 st, 403 E—August Mugler, 405 E 117, WSS(R)-FP(R), 125 st, 232 E—Louis Cohen, O, 11 av, 805—William L Holahan, DC, 11 av, 805—John Brandle, D&R-DC, 5 av, 324—Ferguson Novelty Co, FA-Rec-GE-Rub, Mercer st, 117-9—Elise S Chalmers, c Jno, S W 47, A(R), South st, 29—Griener & Klein, TD-D&R-ExS-GE-FA-Tel, 42 st, 631 W—Mrs Margaret Davison, DC, 42 st, 631 W—Charles E Appleby Est, 192 Bway, DC, 48 st, 164 W—Theresa Rosenberg, 1531 Madison av, DC, Amsterdam av, 334—Flato Co, 2264 Bway, FA-Rec-FP-WSS(R)-D&R, Attorney st, 55—A Shapiro & Son, D&R, Attorney st, 161—J Adelbaum, RQ, Beekman st, 61—E P Hutten & Co, FA, Beekman st, 69—Grubel & Co, Rub-FA-O-D&R, Broadway, 29—W A Taylor & Co, Rec, Broadway, 1275—Gimbel Bros, RefSvs(R)-FP-D&R-FD, Broadway, 1416—Germania Catering Co, RefSys(R)-FD-CF-FP, Broadway, 1806—Oldsmobile Co of New York, 225 W 58, FP-FA-WSS(R)-NoS-Rec, Broadway, 4342-4—Greater N Y Garage Co, FP-NoS-Rec-FA-CF-El(R), Broome st, 97—H Rosen Bag Co, App-RQ-FA-FP-WSS(R), Cannon st, 84—Louis Gottlieb, D&R, Church st, 30-50—Hudson & Manhattan R Co, RefSvs(R)-CF-FD-FP(R), Duane st, 121—Melville Shoe Corp, RQ-FA-NoS, 2 st, 20 E—S Kaplan, D&R, 4 st, 50 E—Herman Bauman, D&R, 6 st, 227 E—P Caporelli, D&R, 6 st, 220 E—J Grosvisky, D&R, 12 st, 111 E—Oscar Schlegel Mfg Co, Rec-O-Rub-FP(R), 13 st, 124 E—John Laura, 160 5 av, D&R, 29 st, 347-51 E—Fidello Brewing Co, 501 1 av, RefSys(R)-FP-D&R-FD-CF, 5 av and 34 st—B Altman & Co, RefSys(R)-FP-D&R-FD-CF, 35 st, 35 E—Archibald D Russell, 20 Exchange pl, FP-St(R), 41 st, 50-2 E—Chemists' Club, RefSvs(R)-FD-FP(R), 47 st, 205-13 E—Charles H White, CF-NoS-FA-Rec, 48 st, 404-6 E—Herman Brand, D&R, 52 st, 112 E—Edward D Adams, 71 Bway, FP, 55 st, 204 E—Jacob Hoffman Brewing Co, RefSvs(R)-FD-FP(R)-CF, 65 st, 411 E—William Podmore, D&R, 74 st and East River—Interborough Rapid Transit Co, 165 Bway, FP(R), 75 st, 174 E—Mortimer L Schiff, 52 William, FP(R)-D&R, 76 st, 59 E—B F Yoakum, 71 Bway, D&R-FP-Rec, 77 st, 79 E—Howard Willets, 30 Broad, D&R-FP, 77 st, 449 E—F & G Faltermann, FA-D&R, 83 st, 108 E—McGeary & Bogel, FP-St(R), 85 st, 149 E—James Smith, D&R-FP, 100 st and 5 av—Mt Sinai Hosp, RefSys(R)-FP-FD-CF, 102 st, 430-8 E—Progress Shoe Co, Rec, 108 st, 332 E—Vitto Panetto, D&R, 111 st, 325 E—A Gassman, D&R, 117 st, 230 E—Morris Wernik, D&R, 121 st, 519 E—William Levins & Co, CF, 123 st, 183 E—Charles Pace, D&R, 129 st, 6 E—James W Bell, FP-D&R-Rec

132 st, 9-13 E—James Everard's Breweries,
 12 E 133...RefSys(R)-D&R-FP(R)-FD-CF
 8 av, 864—W E Pruden Hardware Co..Rub-FA
 8 av, 2140—Mrs M Bunger...RefSys(R)-CF
 1 av, 1235—J & M Redler...D&R
 Forsyth st, 170—Joseph Gordon...WSS(R)
 4 av, 299—Kalish Pharmacy...RQ
 Fulton st, 136—N Y Medical Supply Co,
 Rub-FP(R)
 Fulton st, 228—C S Littell & Co..O-CF-FP(R)
 Baxter st, 13—Edward Henshaw...Ex-FP-O
 Bleeker st, 130—Wm A White & Sons, 46
 Cedar...FP-St(R)
 Broome st, 389—G Aquins...St(R)
 Canal st, 220—Alex E Cohen...Ex-Ex(R)
 Canal st, 327—Douglas Robinson, C S Brown
 Co, 14 Wall...St(R)-Ex
 Canal st, 274—Allcock Mfg Co...St(R)-Ex
 Canal st, 48—Isaac Marx, 257 Bway,
 Ex-FP-St(R)-Ex(R)
 Cannon st, 8—David Kalhofer, 212 East Bway,
 Ex-FP-St(R)
 Centre st, 180—H F Schutte, 447 Ft Wash-
 ington av...St(R)-Ex
 Centre st, 216—Mrs Johanna Herrmann, 23
 W 127...Ex
 Chambers st, 158—Horace S Ely & Co, 21
 Liberty...Ex-O
 Chambers st, 104—Eldridge T Gerry Est,
 258 Bway...Ex(R)-O
 Cherry st, 430—Mary A Gorman, 1761 Pop-
 ham av...FP(R)
 Cooper sq, 7—James Kyle & Sons...Ex
 Houston st, 190 E—H Milgrim & Bros, 122
 2 av...FP(R)-O-Ex(R)
 4 st, 27 E—Rachel Hoffman, 173 E 124,
 Ex-St(R)
 4 st, 274 E—H G B Stein, 242 E Houston,
 Ex-Ex(R)
 31 st, 22 E—Goodale, Perry & Dwight, 1133
 Bway...Ex-FP

BRONX ORDERS SERVED.

Arthur av, 2462—Arthur Bollerini & Co..D&R
 Bay st (City Island)—Samuel G Douglass,
 King st...D&R
 Boston rd, 2024—Frank Philip Nebeling...D&R
 College av, 350—John Vetter...D&R
 Cyrus pl, 452—Pietro Rossa...D&R
 142 st, 266 E—August Beckmann...Rec-D&R-FP
 149 st, 734 E—Joseph Taddonio...D&R
 149 st, 737 E—Frank Latersa...D&R
 156 st, 784 E—Hl-Gloss Chemical Co, 743
 Forest av...D&R-Rec-FA
 162 st, 266 E—Mrs J Wallace...D&R
 169 st, 934 E—Bonyer Painting Co,
 FA-D&R-Rec
 176 st, 450 E (rear)—John L Wehrmann,
 D&R
 181 st and Grand Concourse—Berger Garage,
 2110 Grand Concourse...NoS-CF-Rec
 Fort Schuyler rd, 1525—John S Bush Mfg Co,
 2970 E Tremont av...RefSys(R)-FD-CF-FP(R)
 Intervale av, 966—Bronx Auto School...D&R
 Morris av, 287—Edward Cavanagh...D&R
 Mosholu av, 5706—George Geinger...D&R
 Mt Hope pl, 63—John Crinnion...D&R
 Plimpton av, 1453—John J Conway...CF
 Sedgwick av, 1387—Actna Explosives Co, 120
 Bway...RefSys(R)-FD-CF-FP(R)
 Simpson st, 1154—Michele Barone...D&R
 3 av, 3111-9—Hugo Scheeren, Sr...D&R
 University av, 2614—A F Koehler,
 D&R-CF-Rec-NoS-FP-WSS(R)
 Washington av, 972—S Schug...D&R
 Washington av, 1061—H Hornickel,
 FP-Rec-FA-St(R)
 Washington av, 1119—William Pottberg...D&R
 Washington av, 1836—Santo Bentecale...D&R
 Webster av, 1153—Gus Strom...D&R

BROOKLYN ORDERS SERVED.

Bedford av, 263—E V O'Daniel, 4th Dep
 Police Com...El
 Blake av, 1030—William Langenberg, 661
 Linwood...NoS-Rec-FA
 Bainbridge st, 293—Thomas P Rhodes, 1942
 Fulton...NoS-FA-Rec-EP-WSS(R)
 Bristol st, 26—Sam Kronenberg...Ex-SA
 Bedford av, 349—Williamsburg Drug Co...D&R
 Broadway, 187—A W Warshowsky,
 FA-Rec(R)-SA
 Crown st, 196—John Schauf...D&R
 Commerce st, 24—John A Casey...D&R
 Carroll st, 1147—F J Ott...D&R
 Carroll st, 1145—Caroline E Stewart...D&R
 Driggs av, 242—Otto W Schaefer...D&R
 East New York av, 1395—Philo Kass...Rec-D&R
 8 av and 18 st—Maltine Mfg Co...CF
 29 st, 34 E—Charles E Goodwin...CF
 Eastern Parkway, 1174—Dr P M Miller...D&R
 Franklin av, 726—Schneider & Forman...D&R
 Greenpoint av, 83—Clarence W Beebe...D&R
 Grand st, 26—Liberty Oil & Disinfectant Co,
 D&R
 Hamburg av, 554—Carl F W Baum...D&R
 Hope st, 53—Bronze Products Society, Inc,
 FA-Rec-NoS-ExS-FP-SA
 Ingraham st, 78—U S Welding Co...CF
 Knickerbocker av, 577—Santa Riena...CF
 Lenox rd, 332—H Rockefeller...D&R
 Lexington av, 751—Henry Bartele,
 CF-NoS-FA-WSS(R)-El-StSys(R)-FP-SA
 Manse av, 1121—Oswald Kalfur...D&R
 North 10 st, 51—B J Masterson...NoS-FA-FP
 Nostrand av, 60-88—Dunlap & Co...Rec
 Nelson st, 104—American Bitumastic Enamels
 Co...D&R
 Ocean Parkway and Prospect av—F R Welch,
 CF-FA
 Ocean Parkway, 3—Packard Auto Renting Co,
 NoS-FA-Rec-El(R)-D&R-CF-Rub-WSS
 Parkside and Ocean avs—Inter-Continental
 Const Corp, 215 Rogers av,
 D&R-FP-NoS-FA-Rec
 Schenck Court, 15—Joseph W Kay...FA-Rec-NoS
 75 st, 1206—Charles A Dorn...D&R
 16 av, 4501—S Sulsky...D&R-NoS-FA-Rec-Rub
 Snediker av, 393—Turner Const Co, 37 Hewes,
 CF-Rec-StSys(R)-El(R)-FP
 Throop av, 379-81—Van Throop Garage...CF
 22 st, 210—William Larkin...Rec-FA-NoS-FP-Ex
 Wyckoff av, 251—Livingston Pharmacy...D&R
 Washington av, 724—William A Reynolds...D&R
 Amboy st, 78—Solomon Rose...D&R-FA
 Bushwick av, 1334—J H Rose...NoS-Rec-FA-FP
 Bridge and Plymouth sts, s e c—Kirkman &
 Son...FA

Boerum st, 250 (rear)—John Chernon,
 FP-WSS(R)
 Broadway, 464-70—Bway Penn Garage Co,
 450 Bway...CF
 Carroll st, 1060—Edward T Felgenhauer...D&R
 Carroll st, 1222—F M Hawkins,
 NoS-FA-Rec-El(R)
 Coney Island av, 712—C E Bedell...CF
 Carroll st, 1062—S N Ginsberg...D&R
 Caton av, 317—T J Menton...FA-Rec-NoS-El(R)
 Clifton pl, 192-4—Bedford Auto Wks, 1029
 Bedford av...D&R-El
 Concord st, 252—Everett H Moe...NoS-FA
 Cumberland st, 344—E C Schaap...D&R-Rec-NoS
 Crown st, 198—Frank H Boyle...D&R

QUEENS ORDERS SERVED.

Atlantic av, near Spruce st (Morris Park)—
 L I R R Co...CF-FA-SA-StSys
 Boulevard, 609-11 (R Bch)—Morris Fried-
 lander...FP-WSS(R)
 Broadway, 47 (Flushing)—Moore Motor Car,
 Inc...NoS-FA-CF-WSS(R)-FP
 Briggs av, 124 (R Hill)—Oscar K Van Sise,
 D&R
 Crescent st, 272-4 (L I C)—Plaza Auto Re-
 pair & Machine Shop...D&R
 Fulton st (Jamaica)—J H Stansbury, Inc,
 D&R
 Grove st, 1872 (Ridgewd)—Gabriel Schupp,
 D&R
 Greene av, 1934 (Ridgewd)—Katharine Dan-
 nenhoer...NoS-Rec

Grand st, 70 (Maspeth)—Drogln & Witty,
 NoS-FA-FP-DC
 Hunterspoint av and Creek st (L I C)—Deg-
 non Cont'g Co, 68 Hunterspoint av...CF
 Harmon st, 1872 (Ridgewd)—George Spitzer,
 D&R
 Jamaica av, 2506—John Johnston,
 FP-NoS-FA-Rec-CF
 Lawn av, near University pl (Woodhvn)—
 Woodhaven Leather Co...Rec
 Rockaway Blvd and Lawn av (Ozone Pk)—
 Charles Brom...CF-D&R-FP
 Boulevard, 730 (L I C)—John F Rigney...FP
 Bergen av, 22-8 (Jamaica)—Metropolitan
 Tobacco Co...CF
 Columbus and Hillside avs (Jamaica)—Betty
 Schmidt...FA-CF-StSys(R)
 Linden st, 1702 (Rdgdw)—Isaac Luntz...D&R
 Madison st, 84 (Flushing)—J H Connell,
 Rec-El(R)-StSys(R)
 Madison st, 2346 (Rdgdw)—Anton Kluepfel,
 Rec
 Nott av, 61-7 (L I C)—Organic Salt & Acid
 Co...CF-Rec-FA-D&R-FP-GE(R)-WSS(R)
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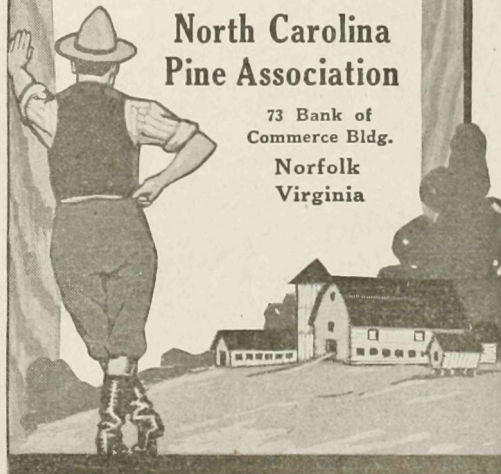
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