

REAL ESTATE RECORD AND BUILDERS GUIDE.

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NEW YORK, FEBRUARY 24, 1917

ATTITUDE OF THE TAXPAYER TOWARD TAXATION

Realty Owner Not Adverse to Pay His Share But Asks for Fair Treatment Without Discrimination

By ISAAC HYMAN

A "TAX" is defined as "a disagreeable or burdensome duty or charge; to load with a burden or burdens." The taxpayer's conception of a tax is: A modern instrument to extract the greatest amount of contributions toward public affairs for the least amount of public service.

For years the real estate owner has been bearing the burden of oppression jeered and scorned by the non-taxpayer. The props have now become weakened and unless reinforced will cause the weight, now shaky, to tumble. New sources of revenue has become the watchword. The wealth is there; how best can it be tapped? How best can it be extracted with the least pain? How far can the arm of government be stretched to reach the innermost recesses of wealth? These are the present-day problems. No thought or suggestion how best to cut expenditures, how to economize, or how to extract the greatest amount of service for the least amount of money. These are foreign to the present notions of advancement and civilization. Economy and retrenchment may well serve private corporations, but not municipal, State or Federal government.

Curtalement of expenditures is almost inconceivable, even though the city debt limit has not only been reached, but believed to be passed.

A public official was recently asked, "Has not the debt limit of the City of New York been reached, and what is the debt limit?" To which he replied with a significant smile, "The debt limit is something that can be stretched, and it depends upon who makes the application for the expenditure as to whether it has been reached or not." Has the taxpayer cause to grumble?

Taxation was unknown among the savages. The savages did not contribute towards the administration of public affairs. There were none. Chief and subject alike went out to hunt for what they needed. Everybody worked and earned and no one was so far superior as to become a parasite on the rest of the savage tribe. Even after the formation of the States and for a long time the needs of the States were insignificant and there had been no need of taxation at all, except for local purposes. After the Civil War, the need of State revenue increased and with it the old methods of raising revenue broke down and were insufficient to meet the multiplied needs of the States. As civilization advanced, the needs further multiplied and the tax problem became greater until it has become the modern instrument to shear the unwilling sheep of every ounce of wool.

In the large cities, and particularly in the City of New York, the problem has become keen and complex and the situation intense. In the smaller towns and villages where the old poll tax is still imposed the problem is not so serious.

The heterogeneous mass of tax laws so complicated, chaotic, equivocal and inexplicable are not only inadequate and unavailable, but a major part unenforceable. They are like an engine built one

hundred years ago patched up to meet modern conditions. No one would shed any tears or miss them if they were abolished.

The Personal Property Tax is a farce. Under the personal property tax the greatest relative burden falls on the man of moderate means, while the wealthy, who are sufficiently wise to invest in tax-exempt securities, or to avail themselves of other loopholes in the law, escape almost entirely.

The assessed value of personal property for the year 1916 was four billion dollars. When the people got through "swearing off" there remained on the final assessment roll a paltry \$376,530,150, and on this only \$7,705,525 as a tax was collected. Corporations with millions of dollars put their principal place of business at some small place to escape assessment on their personal property. By this ruse their assessment on personal property is practically nil and they escape their just share of the burden of taxation.

Effect on Assessed Valuations.

As the revenue derived from other sources diminishes the assessed valuation of real estate, the only visible tangible property that can't escape or be moved increases by leaps and bounds.

There is at present no way to raise new revenue to meet the increased expenditure of State and local governments without increasing the already overburdened real estate. Real estate is now paying about 95 per cent. of the local tax and about 85 per cent. of the total State tax.

It is urged that the real estate owner can pass his burden on to the tenant. That is a fallacy. Practically that is almost an impossibility. Tenants will not stand for any additional burdens to relieve the owner and a casual investigation will disclose that rents have remained about the same in the older sections of the city, except, of course, in new buildings, and in some instances have even declined. The average tenant places a limit on rent, and if an attempt is made to raise that limit a removal occurs. That means a renovation of the apartment and a vacancy for an uncertain time. With this in mind a landlord hesitates a long time before he persists in a demand for an increase. So that while the obligations continue to multiply the income is fixed and there is no return on the investment.

Discrimination Against Landlords.

This is unfair. Money invested in real estate is no different from money invested in any other business. No one seems to complain when a business man makes a profit, why then the enmity and jealousies toward the landlord? If an owner nets a 6 per cent. return on his money he is considered fortunate. If a business man nets 6 per cent. on his business he contemplates either a compromise with his creditors or a bankruptcy. Every one envies a landlord, yet no one wants to assume his burdens. Under our Personal Property Law, for the purpose of arriving at the taxable amount, all debts and liabilities are deducted and the tax levied on the balance, if there is any. Most often there is none.

No deductions, however, are permitted from the assessed value of real estate. The owner pays on the full value regardless of his mortgage liabilities and other obligations and charges. He not only pays on what he owns, but on what he owes as well.

The Personal Property Tax is about 2 per cent. and is based on the net worth. The Federal Income Tax is 2 per cent. and is based upon the net income, after deducting exemptions.

The tax on real estate, however—mark the discrimination—is also 2 per cent., but is based on the full value and is equivalent to about 50 per cent. of the income.

To illustrate:

| | |
|----------------------------------|----------|
| Personal Property Tax: | |
| Total assets of a business..... | \$50,000 |
| Liabilities | 40,000 |
| Net worth | \$10,000 |
| Amount of tax at 2 per cent..... | \$200 |

| | |
|----------------------------------|---------|
| Federal Income Tax: | |
| Gross income | \$5,000 |
| Exemption | 4,000 |
| Net taxable income..... | \$1,000 |
| Amount of tax at 2 per cent..... | \$20 |

| | |
|----------------------------------|----------|
| Real Estate Tax: | |
| Assessed valuation | \$50,000 |
| Mortgages | 40,000 |
| Investment | \$10,000 |
| Amount of tax at 2 per cent..... | \$1,000 |

| | |
|---|---------|
| Compared to Income Tax: | |
| Gross rental same property..... | \$6,000 |
| Fixed charges, expenditures, etc., not including amount of tax.... | 4,500 |
| Balance | \$1,500 |
| Less amount of tax..... | 1,000 |
| Net income | \$500 |

In other words, the owner of real estate pays for the same capital investment \$800 more than the business man and \$980 more than the man who has ten times as much income as he.

Is this a fair proposition? Can you blame the real estate owner for feeling bitter and unwilling to continue to carry the burden and oppose legislation that would increase the load?

Is he not justified in demanding relief? But says the critic: Look at the possible profits by increased value. How about the good will of a business? Does not the good will increase 100 per cent. as fast as any land or property value.

The injustice of this disproportionate share of the burden is now fully recognized and conceded, but how to rectify and relieve the situation is the difficult problem.

The advocates of a State Income Tax Law claim that that will give some relief. But the relief would be so slight as to be almost negligible. The estimated approximate revenue from an income tax would be about \$44,000,000. Assuming that 80 per cent. of this is to be returned to the locality, New York City on the basis of its contribution would receive back about \$18,000,000, hardly enough to make an impression on a \$212,000,000 budget.

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LEGAL NOTES AFFECTING REALTY

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

WHERE an agent sells land of his principal in excess of the price stipulated and agreed upon between the principal and the agent and fraudulently appropriates the difference to himself, or permits others to appropriate it, he becomes liable to the principal for such difference, together with the value of the commission received by him. And where a person, with full knowledge of the facts, aids and abets a broker in the commission of an act of fraud upon the principal, he is liable to the latter for loss sustained thereby. *Craig v. Parsons*, New Mexico Supreme Court, 161 Pac. 117.

Authority to Broker.

The District Court of Appeal, Second District, California, holds that a written instrument, authorizing an agent to sell certain property at the price and on the terms mentioned and to receive any deposit made on the purchase price, the authority to be exclusive and to continue 30 days and until notice of revocation, authorizes the agent only to procure a purchaser to whom the owner may make the sale, not to enter into a contract for the sale, so that the purchaser is not entitled to specific performance of a contract of sale made by the agent. *Thompson v. Scholl*, 161 Pac. 1006.

Specific Performance of Contracts.

When one of the parties to a contract for the exchange of real property repudiates the contract before the time fixed for its performance, and notifies the other party of such repudiation, the latter party may immediately commence an action for specific performance, or, in the event that specific performance cannot be had, for the recovery of the damages sustained. *Parks v. Monro*, Kansas Supreme Court, 161 Pac. 638.

Absolute Deed as Mortgage—Proof.

It is a well-settled rule of law that where one asserts that a deed shall be given a different construction from that clearly appearing on its face, claiming that it is a mortgage, he must show by clear and convincing evidence that a mortgage, and not a sale with the right to repurchase, was intended. A deed cannot be held to be a mortgage unless there is a debt to secure, as a mortgage is a defeasible conveyance, simply made to secure the debt, and where there is no continuing debt an agreement to recovery does not make the conveyance a mortgage. A mortgage is an incident of the debt, and without a debt, obligation or liability there can be no mortgage. A party can make a purchase of lands, either in satisfaction of a precedent debt or for a consideration then paid, and may at the same time contract to recover the land upon the payment of a certain sum, without any intention on the part of either party that the transaction should be in effect a mortgage. *Shaner v. Rathdrum State Bank*, Idaho Supreme Court, 161 Pac. 90.

Allowances to Receivers.

The New York Appellate Division holds, *Niagara Life Ins. Co. v. Lincoln Mortgage Co.*, 161 N. Y. Supp. 853, that the receiver of rents and profits in an action to foreclose a first mortgage on an apartment house, wherein the second mortgagee was made a party defendant, would not be allowed amounts expended for counsel fees and for services of a real estate agent in collecting the rent, where he laid the performance of most of his duties upon them, as the law contemplates that a receiver shall earn his commissions by real and substantial services to the estate.

Wrongful Dispossession.

Plaintiff, in an action for wrongful dispossession, held under a lease from defendant for 10 years, conditioned that it might be terminated on six months' written notice to plaintiff. Defendant

served such notice, and after six months brought summary proceedings, under which plaintiff was dispossessed, but on appeal judgment was reversed, and proceedings dismissed, for want of jurisdiction, for failure to serve a copy of the petition, but no award of restitution was made. Plaintiff admitted no damage had been caused to his person or property, and there was no evidence of unlawful claim or illegal retention by defendant of plaintiff's building and other property on the premises. The New York Supreme Court, Trial Term, Nassau County, held, *Uffmann v. Meyle*, 162 N. Y. Supp. 179, that plaintiff was not entitled to damages.

"Vacancy" of Insured Property.

In an action on a fire policy the California Supreme Court holds, *Covey v. National Union Fire Ins. Co.*, 161 Pac. 36, that while no fixed and unbending rule exists as to whether an insured building is vacant so as to avoid the policy, and the courts take into consideration all the circumstances, yet where a tenant had removed all but a few of his articles, which he intended to re-

turn and get, and still held the key, such facts were not conclusive against his occupancy.

Abandonment of Lease.

Where a tenant claims that circumstances have arisen which give him the right to abandon the lease, he must act within a reasonable time after he discovers the conditions. *Eagle v. Matthews*, Kansas Supreme Court, 160 Pac. 211.

Assumption of Mortgage Debt.

As between the vendor of mortgaged premises and the vendee who assumes and agrees to pay the mortgage debt, the latter becomes the principal debtor and the former becomes his surety; but as between them and the mortgagee, they both remain principal debtors. *Bradstreet v. Gill*, New Mexico Supreme Court, 160 Pac. 354.

Assumption of Mortgage Debt.

The Illinois Appellate Division holds, *Leeman v. Mills*, 197 Ill. App. 589, that a mortgagor who has conveyed to a grantee under an arrangement that the grantee assume the payment of the incumbrance will not be released from liability on the mortgage note unless the mortgagee consents to accept such mortgagor as surety and look solely to the grantee for payment of the incumbrance.

THE "SAVE NEW YORK" MOVEMENT ONE OF NATIONAL IMPORTANCE

E. W. Fairchild Gives Opinion

WHILE the sponsors of the "Save New York" movement had faith in their campaign from the start, and while they were convinced that their premises were correct, nevertheless not one of them expected to receive unanimous approval and support, but rather expected to encounter considerable opposition. To be sure it has not been all smooth sailing, but the interests back of the movement were supported by an element whose judgment commanded the respect of the community at large.

It was contended, even by those who considered the plan as non-workable, that the movement was founded on equitable grounds, and it was probably this fact, as much as any other, which has made it a success. But no matter how right a proposition is, it requires a vast amount of energy and application before success is assured, and in this respect those who have devoted their time and money deserve the greatest credit.

It is all very well for the owner of a property, or the lessee, to decide certain questions, but there is an element, and an important one, which must be taken into account. This is the employee. The employee of today is one with decided ideas of his own, and they do not always jibe with those of the employer. Therefore when this factor was taken into consideration it was realized that dangerous ground was being trod upon. But, as subsequent events have shown, these fears were unnecessary, because the employee, as a class, has endorsed the movement and welcomes the idea of leaving a section in which he is neither at home nor has any ties to bind him.

The section further downtown is familiar to the worker in the garment trades. He feels as though it is a district where he is wanted and welcome. He will welcome the change because, in addition to the reasons already set forth, the buildings into which he will move will have been modernized and he will have all the conveniences which he enjoys today, as well as others which have not been installed in structures erected several years ago.

In speaking of the "Save New York" movement, E. W. Fairchild, publisher of the Daily News Record and Women's Wear, said:

"One of the admirable results of the 'Save New York Movement,' aside from the conservation of the retail section of

Fifth avenue from the inroads of garment manufacturing, is observed in the stimulus given to other localities more suitable for manufacturing sites, and the promise that from the activity now apparent in drawing attention to heretofore somewhat neglected property, industrial centers will come into existence. My observation of the development of the 'Save New York Movement' is that its effect has already become national, rather than local, and that the scope of its restrictions is being adopted in the plans of various municipalities throughout the country to conserve their residential and commercial districts from elements which would otherwise detract from their value.

"The 'Save New York Movement' has strikingly illustrated the willingness of manufacturers and real estate men to sink their individualities in a general plan for the development of civic welfare. No other movement of its kind has ever received the co-operation accorded to the committee in charge of the work, and it is apparent also that those who were at first opposed to the idea have now acquired a broader vision and have come to a realization that in helping the movement they are not only aiding the city but are laying the foundation to help themselves.

"Retailers in all parts of the country have evidenced their indorsement of the movement to keep garment manufacturing off Fifth avenue and its vicinity, and in many cases it has come to my attention that they have instructed their buyers, where all things are equal, to give preference in placing their orders to houses which are outside of the zone, or those which have indicated their intention to move from the restricted area.

"In conjunction with opening new industrial centers, the 'Save New York Movement' bears the interests of the property owner in mind by inducing non-manufacturing concerns to fill the space vacated. Fifth avenue property is attractive and no fear is entertained that it might suffer from idleness by this move."

New Cars for Subways.

The Public Service Commission has approved the form of contract upon which the Interborough Rapid Transit Company will ask for bids for 310 new steel cars for use in the new subways and subway extensions to be operated by it.

MEASURES AFFECTING REAL ESTATE

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

THE Legislation Committee of the Real Estate Board has forwarded to Albany strenuous objections to a number of bills which would affect real estate owners adversely without bringing any commensurate benefit to the public.

One of these is Assemblyman Leininger's bill, Int. No. 222, which, while appearing to limit the hours of labor for women, would include offices among the prohibited premises where work may be done for more than 48 hours per week. This would in effect require the alternative of open doors or extra watchmen whenever any extra work was required to be done in offices.

Assemblyman Ahern's bill, Int. No. 578, amending the Penal Law, would prevent any but an attorney from drawing leases, liens, wills and other documents. The impracticability of these requirements and the injustice it would work to thousands of real estate agents and brokers by hampering them in the routine affairs of their business is pointed out to the Legislature.

Senator Dunnigan's bill, Int. No. 365, to abolish the Bronx Parkway Commission after the necessary lands are acquired and limiting New York City's share of the cost to its share of the benefit is approved.

Senate Int. 109, Murphy (Assembly Int. 228, Simpson), amending sections 66-i, 66-j, Labor Law, by making it mandatory for the Industrial Commission to organize a separate department in each branch employment bureau in first and second class cities for juveniles, making certain changes relative to the duties of such departments, and appropriating \$15,000.

This bill is disapproved by the Real Estate Board. It hardly seems to be the function of the State to engage in such work. It would very probably lead to further expansion along similar lines, entailing greater annual expenditures which must be borne by the taxpayers.

Senate Int. 351, Foley (Assembly Int. 526, Kelly), amending sections 47, 169, 189, Greater New York Charter, by permitting the Board of Estimate to authorize the issuance of corporate stock, not exceeding \$3,500,000 in any one year, for constructing and equipping school buildings and acquiring school sites, and not exceeding \$500,000 in any year for improving parks, parkways and drives, and striking out the prohibition against the sale of corporate stock or serial bonds for other than revenue producing improvements, and making other changes.

This measure would annul the legislation passed last year committing the City to the pay-as-you-go policy. Now that this policy has been adopted, it should be adhered to.

Senate Int. 352, Foley (Assembly Int. 527, Kelly), amending section 226, Greater New York Charter, by requiring the city budget, as proposed for adoption, to be filed with the secretary of the Board of Estimate and Apportionment at least ten days before the final adoption, and a copy delivered to each member. No changes may be made, either in appropriations or in the conditions thereof, during such period, except that the Board, on the day of final adoption, may make reductions or eliminate appropriations contained therein, or change the terms and conditions thereof.

This measure is approved. It would give everyone a proper opportunity to examine the final budget estimates prior to adoption. This opportunity is not afforded under the present law.

Senate Int. 365, Dunnigan (Assembly Int. 521, Callahan), abolishing the Bronx Parkway Commission after all necessary lands are acquired and providing that the power of letting contracts for the construction of the three miles of the Parkway within the City of New York and the maintenance thereof, be vested in the Board of Estimate, and the power of letting contracts for the construction and maintenance of the twelve miles of roadways in Westchester County be vested in the Board of Supervisors of Westchester County.

The Real Estate Board approves this measure. The present arrangement is very plainly an injustice. Although only three miles of the Parkway, out of the total fifteen miles, are within the boundaries of the City of New York, and the remainder in Westchester County, under the present arrangement New York City pays three-fourths of the cost. The proposed measure would result in a saving to the taxpayers of New York City estimated at several million dollars.

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. Olvany, Stanley M. Isaacs, Henry R. Chittick, William B. Ellison and Harry Percy David.

Senate Int. 384, Knight, amending section 384, Insurance Law, by requiring treasurers or other persons entitled to receive the license tax on foreign fire insurance companies, to file with the county treasurer annually a bond to be approved by him and conditioned on the faithful performance of duty relative to such funds.

This bill guarantees the receipt of the tax by the county treasurer by bonding the person authorized to receive the tax and is approved by the Real Estate Board.

Senate Int. 469, Heffernan, amending section 270, Tax Law, reducing the stock transfer tax from 2 cents to 1 cent on each \$100 of the face value except stock without par value, in which case it is 1 cent per share, instead of 2 cents.

This measure would very materially reduce the present revenue derived by the State from this form of taxation and is opposed by the Real Estate Board.

Senate Int. 484, Slater, an act providing that if by the provisions of any general or special law, now in force or hereafter enacted, the construction or maintenance of any institution for the treatment or care of persons affected with mental or other diseases, for correctional or charitable purposes, or for any similar purpose, be prohibited upon or in any territory drained by streams or tributaries of streams used by the City of New York for the purpose of water supply, owners of real property within the territory are to be reimbursed by the City for consequential damages, and providing for the appointment by the Supreme Court of commissioners of appraisal to determine the amount.

The attitude of the Real Estate Board on this matter is not changed from what it was a year ago when a similar bill was opposed. Its passage would virtually sanction a raid upon the treasury of the City. There is no reason why land which never has been used, nor is, nor can be intended for use for an institution, should receive so-called consequential damages for a prohibition placed upon that particular use. Damages would not exist in such a case, and to give money in the name of consequential damages would be taking money from the City of New York and presenting it to individual property owners.

Assembly Int. 222, Leininger, amending sections 77, 78, 161, and adding new section 8-b, Labor Law, by prohibiting the employment of females in factories, stores or offices, more than 48 hours a week except under certain conditions.

The provisions of this measure may be advisable for factories, etc., but they are also made applicable to office buildings and would affect stenographers, office employees, etc. It would cause considerable trouble and unnecessary expense and annoyance to owners of office and similar buildings. The Labor Department would undoubtedly have the right to enter such buildings at any time at night to discover if the law was being violated. A watchman would have to be maintained at each separate entrance to admit night inspectors. This has happened in factory buildings and there is no reason to believe that the Labor Department would discriminate in favor of office buildings. The bill is opposed by the Real Estate Board.

Assembly Int. 588, Greenberg, an act to amend the County Law, in relation to the establishment of a bureau of criminal defense.

The bill is opposed. It is unnecessary and an innovation in our administration of justice which has not been demanded by competent authority. It involves the creation of many more offices and jobs and large additional expense to the City of New York.

Assembly Int. 578, Ahern, amending sections 270 to 272, and adding new section 271-a, Penal Law, by providing that none but attorneys may practice law in any court of the state, except officers of societies for prevention of cruelty exercising special powers. It prohibits all but attorneys from drawing leases, liens, wills, abstracts of title and various other papers, for another.

This bill is opposed, particularly the section providing that no person shall draw any instrument relating to the lease, sale or exchange of or the placing of any lien or incumbrance upon any real or personal property, or any instrument relating to the discharge or assignment of any lien or incumbrance on such real or personal property, for another, unless he is an attorney. While the Real Estate Board believes that in most cases it is advisable to employ an attorney for this purpose, it should not be made a penal offence for an agent to perform this function. Agents, brokers, etc., should not be prohibited from drawing leases and contracts. Many of the provisions of the bill are impracticable and it should not be passed by the Legislature.

Assembly Int. 623, Whitehorn, amending section 69, Labor Law, by requiring factories to make quarterly reports to the Labor Department relative to change of ownership or location, number of employees, etc. The Labor Commissioner may close a factory for non-compliance.

This bill is opposed. Its passage would mean that a factory could be closed for a most trivial violation of a law which is impracticable, extreme and contradictory. Such unlimited power should never be granted to the Labor Department.

Assembly Int. 678, Judson, an act to amend the Tax Law, in relation to imposing a franchise tax on certain corporations generating or selling electricity within the State.

This measure seems fair and reasonable and is approved by the Real Estate Board.

Assembly Int. 719, Callahan, amending the Tax Law in relation to the members of the Tax Commission and the State Board of Equalization.

This bill is opposed. The Commissioners of the Land Office should be eliminated from the Board of Equalization, but the provision that not more than two members of the State Tax Commission shall be members of the same political party or have the same political opinions on State and national issues is impossible and absurd.

Dyckman Heirs Deed Property.

Through the recent transfer to the city of a plot of ground adjoining the old Dyckman house by Mrs. Bashford Dean and Mrs. Alexander McMillan Welch, daughters of the late Isaac Michael Dyckman, the municipality will be able to further improve the historical spot and keep it as a reminder of Colonial days.

The property deeded has a frontage of 50 feet on Broadway and extends back 150 feet. Last July the same interests gave to the city the old homestead property and this has been restored. The additional property will be utilized to enlarge the garden, which has been laid out in Dutch style. The old house was erected more than a hundred years ago by William Dyckman, of whom the present conveyors are descendants.

The Dyckman house is the oldest farm on Manhattan Island. The building is open to the public every day and it has been furnished, as nearly as possible, in the original manner, a large part of the furniture having been in the Dyckman family for several generations. One room contains a historical museum of Revolutionary period, several of the relics having been dug up in the neighborhood.

URGES DEFINITE POLICY FOR SEGREGATION OF STATE AND FEDERAL REVENUE

THE Legislature of New York received a message from Governor Whitman on February 15 recommending a conference of the States to adopt and urge upon Congress a definite policy in the segregation of State and Federal revenue. Senator Ogden L. Mills, in commenting on the message, said: "This is a move in the right direction. Our taxation is now hopelessly confused. There is no greater need than for a determination of the proper division between the nation and the States in this regard. Soon the States will have nothing to tax but real property" if the Federal taxes on incomes, inheritances and corporations continue to increase.

The resolution of the California Legislature, which started the movement, said: "The establishment of some reasonable line of division giving to the States sole taxing authority below such line and to the Federal Government taxing authority above such line would cure much of the trouble existing because of conflict of jurisdiction between States, would relieve the tension between Federal and State Governments, would result in great economy in the levying and collection of taxes, and would relieve the growing dissatisfaction on the part of the taxpayer resulting from irritating and expensive duplication of accounts and reports and double taxation."

The following letter has been sent to Hon. Charles S. Whitman, Governor of New York, by Director L. D. Woodworth of the Realty Taxpayers' Council of the State of New York, under date of February 16:

"Your message of yesterday, with reference to the delimiting of the sources of Federal and State public revenue, calls pointed attention to one of the most serious problems in the political economy and even in the public economy of our country.

"Lack of such action threatens such an overlapping of tax burdens as to result in exactions upon certain classes of property, which must become so burdensome and inequitable as to make ownership thereof undesirable—thus gradually diminishing their values both as security and as sources of public revenue.

"You have called attention to one of the matters before this Council, which is the representative in tax matters of the real estate interests of the whole Empire State, and we take pleasure in tendering our cooperation with any public agency interested therein."

Governor Whitman's message to the Legislature is as follows:

"During recent years Congress, in its exercise of the taxing power, has been steadily encroaching upon sources of revenue not heretofore tapped by the Federal Government. As one of those States which are sustaining the major part of the Federal tax burden we must begin to view with serious concern the tendency of Federal absorption of sources of State revenue.

"One hundred and thirty years ago this month the Congress of the American Confederation adopted a resolution, very largely due to the express instructions of the delegates from this State, calling for a convention to be held at Philadelphia, for the sole and express purpose of revising the Articles of Confederation and reporting to Congress and the several Legislatures such alterations and provisions therein as shall, when agreed to in Congress and confirmed by the States, render the Federal Constitution adequate to the exigencies of government and the preservation of the Union.

"Following the adoption of the proposed Federal Constitution in September, 1787, considerable discussion was had relative to the merits of the instru-

ment. With respect to the power of taxation vested in the Federal Government, so far as it was concurrent with that of the States, it was then strenuously urged by those opposed to the proposed constitution, as reported in 'The Federalist,' that 'Revenue is as requisite to the purposes of the local administrations as to those of the Union; and the former are at least of equal importance with the latter to the happiness of the people. It is, therefore, as necessary that the State Governments should be able to command the means of supplying their wants as that the National Government should possess the like faculty in respect to the wants of the Union. But an indefinite power of taxation in the latter might, and probably would in time, deprive the former of the means of providing for their own necessities; and would subject them entirely to the mercy of the National Legislature.

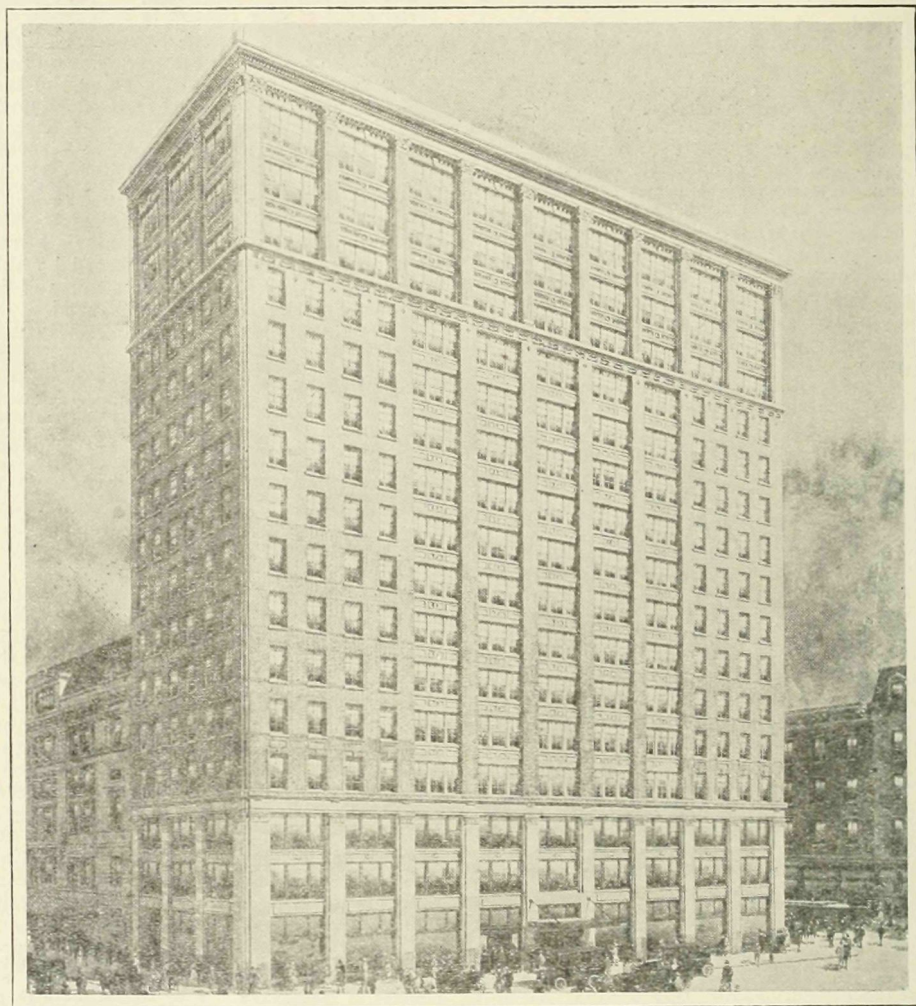
"A movement for a national convention to consider the subject of Federal and State sources of revenue has been

initiated by California. The Legislature of that State recently adopted a joint resolution urging upon Congress and the several States the need of holding a congress of the States, with the object of adopting and urging upon Congress a definite policy in the segregation of State and Federal revenue and urging the Legislatures of the other States to provide for attendance of representatives. The California resolution also provides that the President and Congress be invited to appoint representatives to attend such conference and requests the Governor of California to urge the Governors of other States to recommend favorable action and to arrange for such national meeting.

"Appreciating that the California resolution is timely and that the matter is one of the most vital interest to the State of New York, I recommend serious consideration of the movement and urge the adoption of a resolution to like purpose and effect.

"For your information, I transmit (Continued on page 256.)

BRADISH JOHNSON ESTATE TO BUILD



Maynicke & Franke, Architects.

NEW BUILDING FOR BRADISH JOHNSON ESTATE.

AN indication of the improved conditions in the real estate market in that section south of 23d street, is the new sixteen-story office and salesroom building, now in course of construction by the estate of Bradish Johnson, at the northwest corner of Broadway and 21st street, running through to Fifth avenue. The building will have a frontage of 195 feet in 21st street and will measure about 65 feet on both Fifth avenue and Broadway. The structure will be fireproof, with smokeproof fire stairs, and will have a complete sprinkler equipment. Three high-speed passenger elevators will be installed of the modern overhead type, entered from a corridor on the first story, which extends from Fifth avenue to Broadway. Three freight elevators

have also been provided, having access from the center of the structure in the 21st street side. This arrangement is designed to meet the requirements and convenience of the tenants and their customers. So many of the new mercantile structures in various parts of the city have been erected by speculative builders that the fact that an estate is willing to improve its holdings is more than encouraging. This section of the city was allowed to run down largely through the unwillingness of owners to improve old buildings or replace those out-of-date with structures of modern type. Occupants consequently moved away to other sections and building after building became vacant. Maynicke & Franke are the architects who designed the new Bradish Johnson building.

METAL FENCES FOR TENEMENT HOUSE YARDS

Campaign Started to Eliminate the Unsightly Wooden Fence and Substitute Metal—Many Advantages Claimed for Latter

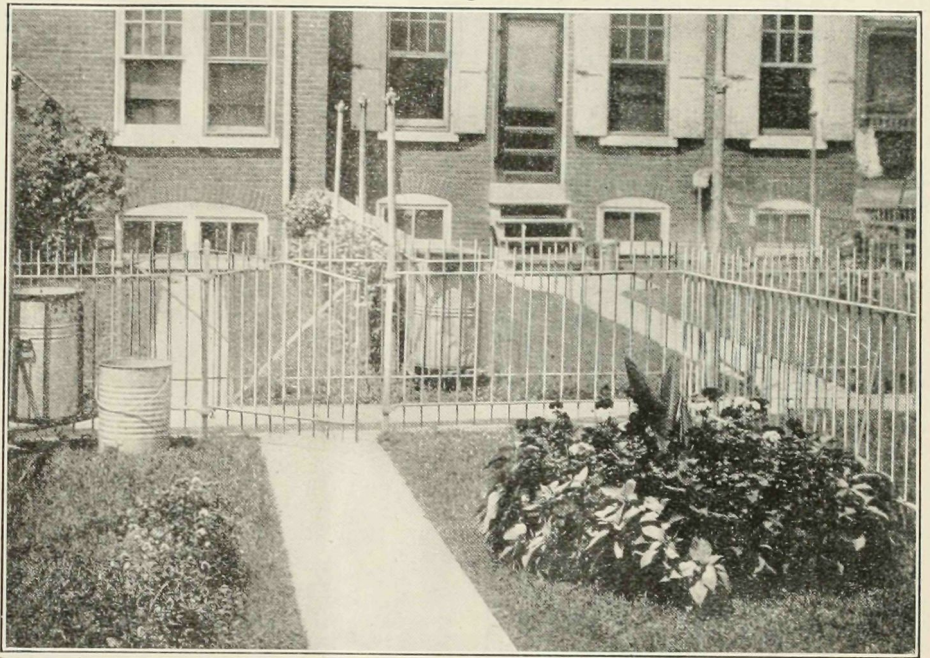
TO RID New York of the old, unsightly, fire-inviting, rubbish accumulating wooden fence is the latest slogan in the program of tenement reform. Convinced that the long dreary rows of hideous high board fences, common to every tenement section in New York, must be eliminated in the interest of New York's tenement population, the Tenement House Committee of the Charity Organization Society, headed by Paul D. Cravath, has set out on an energetic campaign to boost metal fences. Every owner, builder and architect in New York City will be reached in an effort to persuade them to join in the campaign to help rid the city of the wooden fence menace.

The appeal to tenement builders to use metal fences is being made on a purely business basis. A little four-page circular has been prepared by the committee to demonstrate to builders and owners that the use of metal fence will not merely benefit the community, but tenement dwellers in particular, by adding to the light, allowing the air to circulate in the block, eliminating the fire hazards and making backgrounds more attractive.

The appeal to tenement house builders and owners to use metal fences is being made on a purely business basis. The committee has had two photographs of typical back yards taken, one showing the wooden fence and the other a modern metal fence. The advantages of the latter can be seen at a glance, provided the property owner has a little civic pride and is willing to go to a little trouble to make his premises sanitary and attractive.

The committee is responsible for the following statements: (1) Wooden fences cost to erect from 50 to 60 cents a running foot, to which should be added 3 cents a running foot for painting. (2) Wooden fences require continual attention and repairs, making a constant additional expense. (3) Wooden fences constitute an ever present fire danger. (4) Wooden fences make splendid hiding places for thieves. (5) Wooden fences soon become weather worn and an eyesore. (6) Wooden fences detract from the saleability of the house, as well as diverting prospective tenants to other more modern buildings, and (7) wooden fences encourage the accumulation of rubbish.

On the other hand, metal fences cost to erect: (1) Wire, 54 to 90 cents; iron, 70 cents to \$1.50 a running foot. This includes painting. It is claimed that the owner will get back the difference in



TENEMENT YARDS WITH METAL FENCES.

cost through the added value to the property. The prices quoted are as of June, 1916. (2) Metal fences require little or no repairs. There is practically no expense after they are erected. (3) Metal fences entail no fire risk. (4) Thieves cannot hide behind metal fences. (5) Metal fences always look neat and trim. (6) Metal fences encourage neighborhood competition in cleaning yards and keeping them in that condition. (7) Metal fences make yards that attract the children and keep them off the streets. (8) Metal fences do not serve as kindling wood for tenants. (9) Metal fences are impervious to frost, and (10) metal fences allow the air in the center of the block to circulate, making the houses more attractive to tenants.

Tenement dwellers all over the city should welcome the campaign for the elimination of the high board fence. A constant fire danger, an excellent hiding place for thieves, an encouragement to the accumulation of rubbish, quickly weatherworn and transformed into an eyesore, the board fence makes tenement yards worse than useless. Children find them unattractive to play in; they are no incentive for planting grass and flowers; they detract from the tenants' supply of light and air, and are in every way un-

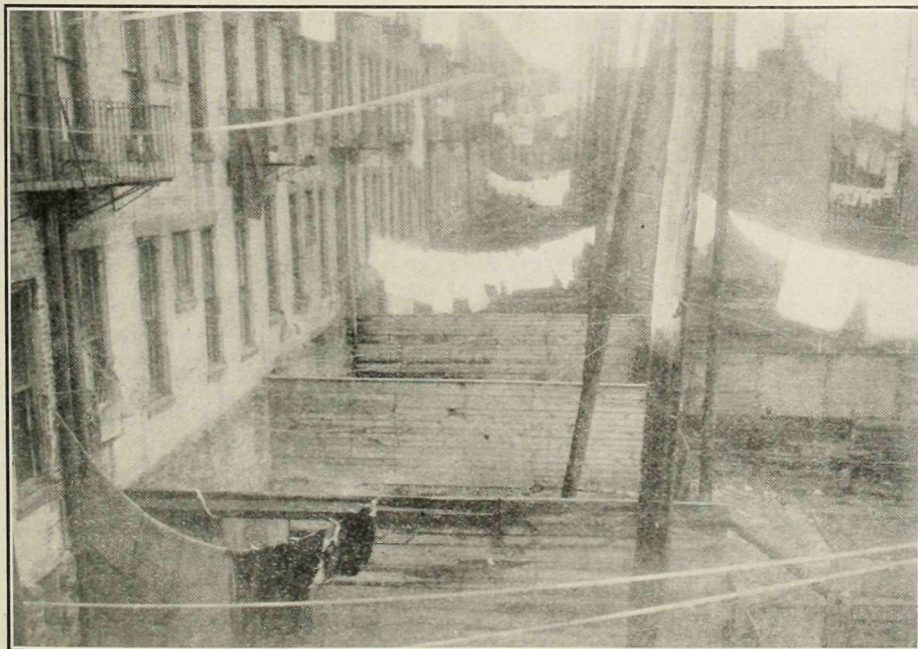
desirable. With the change to metal fences, tenement yards will become attractive playgrounds for children, will encourage competition among tenants in keeping the premises clean, and in addition will allow the light and air to circulate freely. The use of metal fences in tenement yards should do more to solve the problem of providing play space for children than any movement that has been undertaken in years.

In an interview on the subject, Tenement House Commissioner John J. Murphy strongly commended the Tenement House Committee's efforts to eliminate the wooden fence. "I think the idea excellent. There is no doubt that the wooden fence tends to turn the yard into a catch-all."

Other cities are interested in the plan and stand ready to join in the attack on the wooden fence menace. In at least one city, officials are already on the firing line. "I strongly believe in the entire elimination of high board fences. They are dangerous to a community in that they allow the accumulation of rubbish and rubbish is a prolific cause of fire," says George W. Elliot, Fire Marshal of Philadelphia. The Department of Public Works of the same city stands firmly behind the Fire Marshal. "Many builders have abandoned the use of the high board fence and substituted the iron 'hair pin.' The board fence made proper lighting and policing difficult, encouraged the creation of nuisances and insanitary conditions, and prevented the free circulation of light and air; these objectionable conditions are discouraged by the open iron fence, and where yards were formerly bare ground or paved areas they are now grass plots and flower beds."

West Side Improvement.

The Public Service Commission, in response to the request of Governor Charles S. Whitman, has directed its engineers and experts to furnish the Governor with estimates of the value of the lands and rights to be conveyed to the City of New York by the New York Central Railroad Company and by the city to the railroad company under the proposed so-called West Side Agreement. Action was taken by the Commission last week on motion of Commissioner Henry W. Hodge following a statement to the Commission by Commissioner William Hayward of the Governor's desire that the Commission make such an estimate of the value of the properties in question.



TENEMENT YARDS WITH WOODEN FENCES.

CONVENTION OF NEW YORK STATE ARCHITECTS HELD AT SYRACUSE

THE convention of the New York State Association of Architects was held, on February 16 at the Onondaga Hotel, Syracuse, with delegates present from all parts of the State, and the following officers were elected: Frank H. Quinby, of Brooklyn, president; Edwin S. Gordon, of Rochester, vice-president, and Leon Stern, of Rochester, secretary-treasurer. The following were elected directors: Frederick L. Ackerman, of New York; Alexander Mackintosh, of Brooklyn; Albert L. Brockway, of Syracuse, and William L. Wicks, of Buffalo.

In the morning the delegates were shown what was being done toward a new city plan for Syracuse and an inspection was made of the University's art and architectural departments. A cordial welcome was extended to the visitors at a luncheon given by the local architects. The convention approved the bills for the Basic Building Code for the State and for a State Art Commission. Resolutions condemning the location of institutions on the Croton Watershed and the location of the Washington Power House were adopted.

An effort will be made by the association to encourage the preservation of historical and architectural buildings and monuments throughout the State and to promote the general interest in town planning as the public has come to regard town planning as something more than artificial lagoons and wide diagonal avenues bordered by double rows of square trees leading to distant monuments; they find that it means the dis-

position of the important functions of a city with a certain orderly arrangement providing the best facilities for the conduct of the business of the inhabitants with congenial surroundings for their residences with parks and playgrounds, all of which means increased and stable values of its real estate and the better health of its people.

Five years ago who would have dreamed that, to preserve the character of the Fifth avenue section of the City of New York, hundreds of firms employing tens of thousands of workers, with an aggregate business of millions, and occupying scores of great loft buildings twelve to twenty stories in height, would agree to move to another section at great sacrifice to themselves, but such is the fact, and the new Zone Law, under which this was done, is going to save New York from architectural chaos and will be effective in saving millions in real estate values. This example of personal sacrifice in the interest of civic improvement of the city is most encouraging and it is to be hoped that the example of New York will prompt the adoption of Zone Regulations in all the cities of the State.

The convention adopted a resolution heartily approving the proposal made by the National Conference on City Planning that a State Bureau of City Planning be founded.

The convention concluded with a dinner, with addresses by Robert D. Kohn, D. Everett Waid, Frederick L. Ackerman, William P. Bannister, Professor Martin, of Cornell, and Professor Revels, of Syracuse University.

ZONE COMMITTEE.

Object of Formation Is to Protect the New Zoning Law.

THE Zoning Committee, with offices at 277 Broadway, Manhattan, has been formed to protect the new Zoning Law. The officers are: Frederic B. Pratt, chairman; Walter Stabler, treasurer; Edward M. Bassett, counsel; Herbert S. Swan, executive secretary. The members of the Executive Committee are: Otto M. Eidlitz, J. Howes Burton, Robert W. DeForest, Arthur Lehman, Lawson Purdy, Robert E. Simon and Robert S. Binkerd.

The formation of this committee shows the interest that is taken in the preservation and improvement of the Zoning Law passed last summer by the Board of Estimate under a previous charter amendment. This new law districts the entire city in accordance with three sets of maps. These maps show in great detail allowable heights of new buildings in each locality, the part of lot that each new structure may cover, and the use to which new buildings can be put. The "use districts" constitute a rigorous application of the police powers of the State. One of the objects of the new committee is to assist the Corporation Counsel in upholding the constitutionality of the new law in case it is tested in the courts.

Under the head of "use districts" there are residential blocks or zones in which there can be no new buildings other than residences, churches, schools, clubs, hospitals and other buildings that properly accompany a residential use. Where business districts are designated there can be residences but no factories, junk shops, public garages or public stables. Unrestricted districts can be put to any use other than actual nuisances. The law provides that the Board of Estimate can change these maps in any particular, but must first advertise and hold a public hearing. If the owners of 20 per cent of the street frontage involved protest in writing, the unanimous vote of the Board of Estimate is required to make the change. Various departments of the city government are empowered to administer the ordinance.

The Zoning Committee, which consists of about one hundred members, will aid the city in administering the

Zoning Law and perfecting the zoning maps. It has already accumulated a vast amount of material on police powers and legal decisions from all of the states, and will maintain a repository of books, maps and general data. The new committee is not formed to look after the interests of any particular part of the city, but its field is city-wide, and it will advise local associations in reference to the law and maps.

TAXATION.

(Continued from page 247.)

A per capita tax, habitation tax or any tax that would compel every individual to contribute is unpopular and any tax that hasn't got the public sentiment behind it cannot become a law. The legislators won't permit it. Votes are a necessity and too valuable. Senator Mills says the public won't oppose the State Income Tax because they are already used to the Federal Tax and a campaign of education will cause them to see the justice of such a tax. But you can't educate a person who is unwilling to be educated or who is disinterested in the subject of the education.

The subject of taxation, so long as he is indirectly affected, is too dry and deep to interest the ordinary person. Not even when you point out the waste and extravagances. The only way to interest and educate the public is to have them affected directly by reaching their own pockets. It will have a startling effect. Education will become rampant and it will be remarkable how every person will suddenly express his opinion on the subject. Once this interest is aroused taxation will become more uniform. Compel the education on the subject of taxation and expenditures by the compulsory taxation of every tenant, except, of course, the very poor. That is the only way you will ever educate the public and arouse public sentiment in favor of just tax laws. Don't coax them with offers of sugared candy. Give them the medicine and compel them to take it just as is done with the real estate owner. There should be no discrimination, no favoritism.

The real estate owner is not adverse to paying his share toward the maintenance and support of the government. All he asks is that it be a fair, a just share, not discriminatory or confiscatory. The tenant gets the same police, fire and other

protection, and ought to pay his share, not indirectly as rent, but directly, in addition to the rent. Have the tenants pay a tax and the public expenditures will drop like mercury. Public sentiment will then control public improvements as well as legislation. So long as the real estate owner is in the minority, there is no hope. No one has any sympathy for the man without power.

All the real estate owner asks is to remove the inequality, have a fair and just distribution of the tax burden, impartially, among all those who ought to bear it.

EMPLOYMENT BUREAU.

Clearing House for Employers and Employees in Queens.

THE prospects are bright for the location in Queens Borough of a branch of the New York State Employment Bureau, which has been advocated by the Queens Chamber of Commerce to aid manufacturers and business firms generally to economically fill any vacancies that occur in their establishments. This Bureau will act as a clearing house for employers and employees, and the work will be done without charge to either.

In a letter received this week by the Queens Chamber of Commerce from Commissioner Henry D. Sayer, of the State Industrial Commission, assurances are given that he will co-operate to have this branch bureau established. Mr. Sayer is a resident of the Richmond Hill section of Queens, and was until recently secretary of the Department of Labor and the New York State Industrial Commission.

Mr. Sayer's letter states in part:

"I desire to take this opportunity to commend the activity and zeal which your organization is displaying in the matter of procuring this branch employment office.

"Having been recently appointed a member of the Industrial Commission, as representing the Borough of Queens, I desire to say to you and to the members of the Queens Borough Chamber of Commerce that it will give me the greatest pleasure to assist in every way that I properly can toward the establishment of an employment office for Queens Borough, and to procure necessary appropriations to carry on the work. I have conferred with Mr. Barnes, the Director of the Employment Bureau, in regard to the matter, and the people of Queens may count upon our active co-operation in establishing and maintaining this office.

"It must always be borne in mind, however, that an employment agency can render service and be useful in a community only to the extent to which the people of the community will permit it to be used.

"It is our desire to render service to the community. If we do not give the right kind of service, then it is our fault and we will be glad to have criticism that will be designed to correct the service. If, on the other hand, we give valuable and proper service, as we believe we can, then we feel that the people of the community should show their confidence in the employment office by patronizing it. This applies equally to employers and to workmen. The principle under which we have operated in state employment offices has been not so much to bring together the job and the jobless as it has to bring together the particular man who is particularly fitted to hold the particular job. There is no use in sending an unskilled laborer to the employer who is looking for a skilled workman. It wastes the time of both and nobody is satisfied.

"With the full co-operation of employers and workmen we believe we will be able to bring to employers the kind of employees they need, and to bring workmen to jobs that they are qualified and competent to fill. Only in this way can the bureau be of real service, and this is the character of service that it will be our endeavor to give."

NEW AND USEFUL APPLIANCES

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

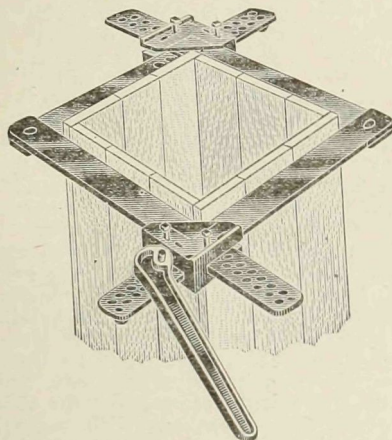
Described without regard to advertising consideration

Electrical Water Heater.

EVERYBODY appreciates having an unlimited supply of hot water at their disposal at all times and this convenience is now possible by the use of an electrical water heating device that has lately made its appearance on the market. This type of heater can be attached to any cold water pipe, requires no skill to operate, and takes up practically no room. The heater consists of a resistance wire extending through a series of holes or passages in a cylindrical body of porcelain contained in a metal casing. The water circulates through the same passage that contains the resistance coil and is drawn off as needed by opening the faucet. The turning of the handle of the faucet by the user automatically actuates a double pole snap switch for turning the electric circuit on or off. The temperature of the water can be regulated by the quantity of flow from the faucet at any temperature up to 212 degrees F. Mechanical and electrical experts have stated that this device will withstand tests of the most severe sort and produce an efficiency of 98 per cent. Chemical analysis of water heated by this heater has shown a total absence of electrolysis. Water heated in the ordinary hot water heater and left standing is unsanitary, but the use of this device eliminates this condition. By the use of this heater the supply from the cold water pipe is instantly heated and sterilized by electricity and can be used for any purpose whatever. The water heated by this apparatus can be used for cooking, drinking or medical purposes and the claim is made that it is purer than hot water from most tea-kettles. The statement is made that this device is so constructed and so perfectly insulated that there is no danger of shock or fire from short circuiting.

Column Clamp.

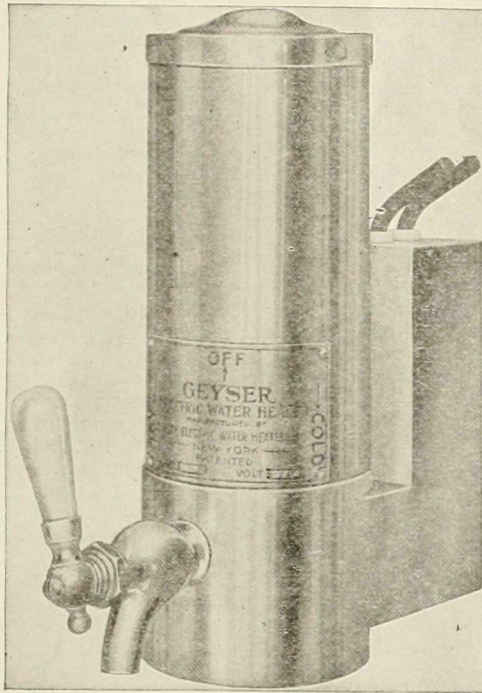
COLUMN clamps of interesting and practical design are being sold which are stated to embody a number of desirable features. The cut on this page illustrates both its simplicity and efficiency. It is adjustable to fit any column from the basement to the top floor, and is advantageous from the point of view



of saving of both labor and lumber. Its simplicity of construction permits the ordinary day laborer to fit it to the form. The tightening lever also exerts a strong pressure, and even boards warped out of shape may be straightened and the forms made water tight.

Sewing-Machine Motor.

A MOTOR has recently been introduced to the electrical specialty lines that can be readily attached to any make of stationary or drophead sewing-machine, new or old, with the possible exception of a few obsolete models. This motor, when not in use, if mounted on a stationary head machine, can be pushed back out of the way and the cover put on.



When used on the modern type of drop-head machines the motor can be dropped with the head. The claim is made that the motor, which is light and portable, can be readily removed by loosening one thumb screw. The outfit complete weighs only seven pounds and consists of a small motor operating on either direct or alternating current, a speed regulator with chain for connecting with the treadle, ten feet of cord and plug and a round leather belt. The regulator is light and substantial and is made of pressed steel. There are two coils in series with the motor. When there is no pressure on the machine treadle the circuit is open. With a slight pressure on the treadle, a contact is made, both coils being in series, and, as a greater pressure is applied the resistance is cut out in about one hundred steps. By varying the pressure, one stitch, or several hundred stitches, a minute can be taken. Bobbins can be wound by slipping the belt off of the hand-wheel and on to the bobbin-wheel. A helical spring tends to force the motor away from the head of the machine and thus always keeps the belt tightened. When folding up the machine it is only necessary to loosen the belt, disconnect the plug, and swing the motor around under the head. Felt pads underneath the base prevent the motor from scratching the machine.

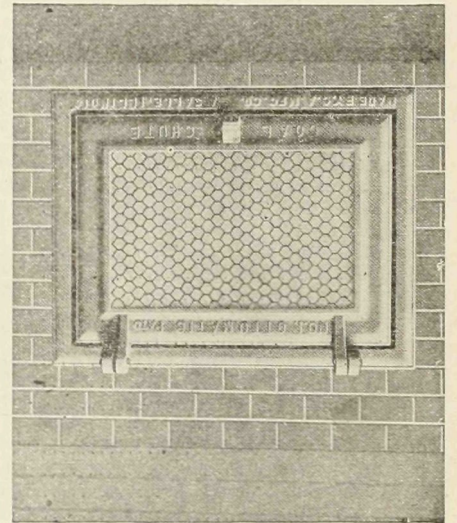
Improved Time Switch.

IMPROVED time switches of new and attractive design are now being offered to the trade. The plates and wheels are extra heavy to insure long wear, and the balance is compensated for temperature changes. The entire escapement is jeweled, seven jewels being used. The arbors are of hardened steel with the pinions cut from solid bronze.

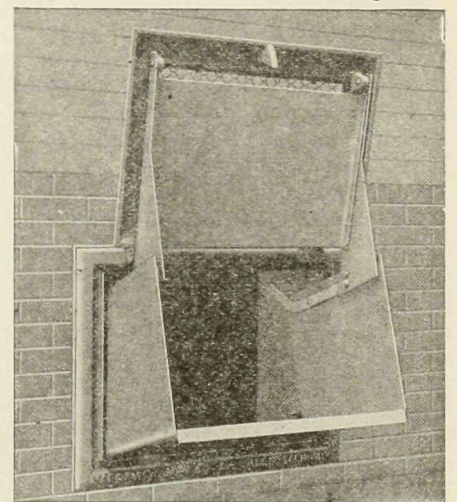
The switch mechanism is separate and distinct from the time train, each switch being arranged so that it will close the circuit twice and open it twice within twenty-four hours if so desired. It is also provided with a cut-out for Sunday or holiday use.

Automatic Coal Chute.

A USEFUL and attractive appliance designed to facilitate the transfer of coal into and from buildings, is now being marketed. The two cuts on this page illustrate the product; the first showing it closed, resembling a window, and the other cut showing it open, representing a practical coal chute. The manufacturer outlines the various qualities as follows: it is attractive, and may be fitted into the design of any building;



it is of simple construction with only a few parts—a window, shield and hopper; it may be used with coal of any size and works satisfactorily with deliveries whether by basket, bag or wagon chute; it is so designed as to permit the use of the entire opening, either 18 inches by 24, or 22x28 inches; it protects the building and the lawn, and ventilation may be provided in summer by replacing the glass with a screen. Other special advantages claimed by the manufacturer are that it is simple to operate and that it is automatic and durable. Its specifications are as follows: Frame, heavy gray iron castings; door, heavy gray iron castings; body, 16-gauge steel with slant



bottom; hopper, 12-gauge steel plate, reinforced; shield, 16-gauge steel, sides are 12-gauge steel; glass, 1/4-inch thick, wire prism; finish, best lead and oil.

Floor Surface Spring Hinges.

A FORMER disadvantage of spring hinges was the fact that the spring was always in action and it was impossible to stop this action when desirable. With the old style of hinge it was impossible to keep the door open except by means of outside devices, such as a block of wood or obstruction. By the use of a spring hinge that has recently made its appearance this and other objections are overcome.

REAL ESTATE BUILDERS RECORD AND GUIDE.

Devoted to Real Estate
Building Construction and Building Management
in the Metropolitan District

Founded March 21, 1868, by CLINTON W. SWEET

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APPELLATE DIVISION OF THE SUPREME COURT.

At a term of the Appellate Division of the Supreme Court held in and for the First Judicial Department, in the County of New York, on the 19th day of December, 1916.

Present: Hons. John Proctor Clarke, P. J.; Chester B. McLaughlin, Frank C. Laughlin, Francis M. Scott, Victor J. Dowling, Walter Lloyd Smith, Alfred R. Page and Vernon M. Davis, J.J.

In the matter of the designation of newspapers required by Rule 86 of the General Rules of Practice.

The Appellate Division of the Supreme Court in the First Department hereby designates the following newspaper as having a circulation calculated to give public notice of legal publications as required by the provisions of Rule 86 of the General Rules of Practice as amended, to take effect December 19, 1916.

RECORD AND GUIDE, published in the County of New York.

A Copy.

ALFRED WAGSTAFF, Clerk.

I, ALFRED WAGSTAFF, Clerk of the Appellate Division of the Supreme Court in the First Judicial Department, do hereby certify that the foregoing is a copy of the order made by said court upon the appeal in the above entitled action or proceeding, and entered in my office on the 19th day of December, 1916, and that the original case or papers upon which said appeal was heard are heretofore annexed.

IN WITNESS THEREOF, I have hereunto set my hand and affixed the seal of said Court, in the County of New York, this 19th day of December, 1916.
(Signed) ALFRED WAGSTAFF, Clerk.

Evidence of Realty's Strength.

Recent buying by manufacturers in the downtown section of Manhattan of properties, which they have been occupying under lease, and the acquisition of new locations by buyers of similar character have emphasized the fundamental strength of real estate in New York City. This element in the business of the last few months has attracted considerable attention to sections of the city which have been comparatively dormant, where leasing has been continuing steadily, but trading has been confined to desultory, rather than concentrated or consistent buying.

A generation ago a large number of business men owned the properties in which they carried on their various trades. Within recent years, as the result of several developments, the tendency toward leasing became more marked, and while a sale here and there was reported it was the rule, rather than the exception, that he played the role of the lessee, and not that of owner.

In the first place, ownership involved the tying up of a considerable amount of capital, which might under ordinary circumstances be utilized for cash resources and money on hand. Secondly, there was always the possibility of a radical change in the character of the neighborhood which would cause a loss in value, and thirdly, there was also a possibility of the invasion of undesirable neighbors of a kind which would detract from the desirability of the section for his purposes, also resulting in the decline in property values.

An analysis of leasing conditions, therefore, up to about a year ago, would show that in spite of the great number of trade removals, these with few exceptions, were negotiated on a leasing basis regardless of the size or importance of the firm which made the change. This situation, however, does not include the large department stores which have acquired new locations under long term leases, amounting practically to a fee. The fact, however, that they leased, rather than bought, substantiates the contention that leasing even for a long time was preferable to acquiring ownership.

Within the last year there has been a marked tendency for business men to buy real estate purely on an investment basis. Aside from the importance of these transactions as practically guaranteeing that the character of the particular section would continue to be maintained, this element in the business reflects unusual strength to the market because it portrays the confidence of genuine investors in real estate, of men who buy not for a rise in values or for a quick turn-over, but for the purpose of holding and occupancy.

The significance of this situation cannot be over-emphasized, and the fact that this tendency continues to manifest itself, is one of the crowning illustrations of the often repeated contention that a well located parcel of Manhattan real estate is the most desirable medium into which to release surplus funds. It is difficult to analyze the reasons which have prompted this change in the state of mind of the business man who, ten years ago, was the lessee, and who today prefers to become the owner.

Several reasons may be advanced as explaining the change of attitude. In the first place, the enactment of the Zoning Resolution will offset for all time the possibility of radical shifts in neighborhoods, as a result of which whole districts have been abandoned and values ruined. In the second place, the future character of each street in the city has been mapped out along sane and logical lines and the result will probably create the stability of values which has been sadly lacking in recent years, and which has been responsible to a great degree for the unwillingness of investors of this class to buy. The third reason may be the desire on the part of business men to conserve surplus profits by becoming the owners of the buildings in which they have been conducting probably the

most profitable periods during their entire career.

Regardless of causes, however, the tendency is plainly marked, and since a movement of this kind has been inaugurated, it is possible that many other merchants will become owners.

Building Prospects.

Up to a few weeks ago the consensus of opinion was to the effect that the future opportunities for the building trades seemed to be growing more numerous with each successive day, both as regard to the volume of activity and the ratio of profit to be returned. Then came the unsettled condition of political affairs that culminated in the recent severance of diplomatic relations with Germany and the imminent prospects of a war with that country. These conditions have affected adversely the outlook for the building trades. The uncertainty of the situation created a feeling that it is better business acumen to play safe for a while and await developments in the political situation, rather than to make extensive commitments at the present time. The seeming reluctance, on the part of owners and builders contemplating new construction, to begin activity is traceable directly to the new conditions, but the feeling is only the result of the first thought that comes to everyone in times of stress; that of self-preservation, and so soon as national affairs become stabilized, the optimism, that is the birthright of this country, will be resumed and confidence will be restored to the building trades.

Why should not this be the case? America today is immensely wealthy. Individuals and corporations are exhibiting a tendency toward the expenditure of their funds in larger sums than ever before in the history of the nation. This money will be spent for the expansion of business and gratification of personal desires. The country as a unit has reformed its national status from debtor to creditor. We have been loaning fabulous sums in cash, that should establish our foreign credit for years to come. No matter what the future has in store for this country, it does not seem that there can be another financial panic similar to that of 1907 or even the money stringency that maintained here at the outbreak of the European war, so let us prepare to take advantage of the possibilities that are offered.

Of course, the political situation contains much that is depressing and we feel that sometimes the outlook for the building industry has been obscured by the war clouds that are hovering over us. These are a reality and, no doubt, open hostilities would militate temporarily, to a certain extent, against increased activities in the building field. Then the prediction of boom times might become a hollow one, but the condition would only be temporary and operations will be resumed as soon as the nation settles into its stride.

Imminent prospects of a war are not valid reasons for a recession in building operations in the face of the crying demand for new structures designed for all usages. This demand is and has for some time been insistently calling for the construction of lofts, factories, business buildings and dwellings of all types. There is sufficient money to erect these structures, so why hold off because there is a war in prospect that will unlikely effect this country in any other manner than to increase its business efforts.

The United States was founded upon hopes and expectations that have never failed and American business men, particularly those interested in the building trades, should realize that the darkest hour is just before dawn and no matter what the political situation may bring forth, there will result good for them. The times are pregnant with potential possibilities and it only remains for those interested in construction, as a science and industry, to take courage, gird up their loins and fairly face a situation that can be made prosperous or disastrous according to the mental attitude of the leaders of opinion in the various branches of the industry.

Omitted Assessments.

One of the numerous measures sponsored by the State Tax Commission which is now pending before the Legislature merits special attention. This bill (Emerson, Sen. Int. 177, Pt. 177 and Judson, Ass. Int. 209, Pt. 211) proposes to amend Section 34 of the Tax Law, relating to the assessment of omitted property, by permitting the current assessment of such property for any year, or series of years, in which the omission occurred, no matter how long ago that was. If property were discovered to have been omitted for a period of ten successive years, all the taxes would be entered in the assessment roll for one year and thereupon the owner would have to pay eleven years' taxes.

The law as it is today and as it has stood since 1865, permits the assessment of property which has been omitted from the assessment roll of the preceding year. This means that there is now a statute of limitations of one year, behind which the assessors cannot go. The bill removes that bar. If there is to be any stability and finality to the entries in assessment rolls upon which taxpayers and purchasers of real estate may rely, a positive limit should be fixed for the addition of omitted property. If there is good reason for changing the period which has been prescribed on our statute books for over fifty years the Legislature, in fairness to property owners ought to make the new period certain.

Open Stair Tenements.

Editor of the RECORD AND GUIDE:

In the Record and Guide of February 10, 1917, under the heading "Economic Open Stair Communal Dwellings," an effort is made to show that an amendment to the existing Tenement House Law to permit waterclosets to get their sole light and ventilation from the public stair, instead of having windows opening directly to the outer air as now required, would result in the erection of a type of multiple dwelling preferable to other types, both as to health and profit.

With the exception of the statement that were such change made to the law, fireproof buildings could be erected profitably, no argument is advanced that has not been previously refuted. During March of the year 1913, an attempt was made to amend the law to permit the arrangement of toilet lighting and ventilation now proposed. The opposition to said bill was practically unanimous, among persons of experience in the actual construction and operation of tenement houses.

A change in the law permitting a dark watercloset with practically no light or ventilation would be a decided step backward in the designing of tenement houses; no good argument can be advanced in favor of the forbidden hall watercloset with its semi-darkness and consequent unsanitary condition. A window receiving no direct light, located at the back of a stair hall in the dark portion, ten feet back from the source of light, cannot furnish a satisfactory light. A high standard of cleanliness will not accompany inadequate lighting conditions, and dirt will be allowed to gather in dark corners and remain unnoticed in the dim light until an offensive condition is created.

Another respect in which such an arrangement would be objectionable is the fire danger. A door from a stairway to an apartment is an unavoidable opening—a window is not. Even though such window be provided with improved safety devices the smoke hazard, which causes the larger list of casualties in tenement fires, would be a decided menace to safe egress.

The argument that such a change would result in the erection of fireproof buildings, on the assumption that more rooms could be crowded on each floor, has been shown to be unfounded. Even if the increase in rental space were an incontrovertible fact, and it has been refuted, it would have no tendency to increase the number of fireproof buildings for the very good reason that buildings

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. 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, President New York Building Managers' Association.
William Douglas Kilpatrick, builder.
H. H. Murdock, architect.

Question No. 191.—Can dispossess proceedings be brought against a receiver in bankruptcy? Further, where receiver in bankruptcy consents to the service of dispossess papers, what rights, if any, do the bankrupts possess after receiver is dispossessed under such proceeding?

Question No. 192.—Where bankrupts file a petition on the last day of the month and a receiver is appointed, who, under the law, becomes liable for the rent due, and payable from the first of the month, what action can the owner of the premises take to get possession?

Question No. 193.—What changes do you suggest in the following clause which would cover such situations as above set forth and strengthen the legal rights of the lessor?

It is further agreed that, in case the said demised premises shall be deserted or vacated, or in the event of the insolvency of the lessee, either before or after the commencement of the term, or if default shall be made in the payment of rent, or any part thereof, at the time specified herein, or if default shall be made in the performance of any of the covenants and agreements, conditions, rules and regulations herein contained or hereafter established, as herein provided, on the part of the lessee, this lease shall (if the lessor so elect) become null and void thereupon, and the lessor shall have the right to re-enter or repossess the said premises, either by force, summary proceedings, surrender or otherwise, and disposses and remove therefrom the lessee or other occupants thereof, and their effects, without being liable to any prosecution therefor, and to hold the same as if this lease had not been made; and, in such case, the lessor may, at his option, relet the premises, or any part thereof, as the agent of the lessee, and the lessee agrees to pay the lessor the difference, as ascertained, from time to time, between the rents and sums hereby received and agreed to be paid by the lessee and those otherwise received, on account of rents of the demised premises, during the residue of the term remaining at the time of re-entry or repossession. The lessee hereby expressly waives the service of notice of intention to re-enter or of instituting legal proceedings to that end.

H. S.

Answers Nos. 191, 192, 193.—The questions pronounced as to the rights of a lessor against the "receiver" in bankruptcy of a lessee are not in their present form susceptible of a direct and concise answer. The rights of landlords against bankrupt tenants are complex and the cases conflicting. Bankruptcy does not ipso facto sever all contractual relations. To be sure upon adjudication all property of the bankrupt passes to creditors in satisfaction of their claims, but the bankrupt's representatives, to wit: receiver or trustee, are not bound

of non-fireproof construction would be still more profitable to erect. Only 2½ per cent of the total number of six-story tenements erected subsequent to January 1, 1911, have been fireproof. Builders, as a body, will not voluntarily incur the additional burden of fireproof construction.

JOHN J. MURPHY.

Traffic Congestion.

Editor of the RECORD AND GUIDE:

No matter how detailed or how excellent the changes advised by one or many experts, the fundamental condition remains of an over-stimulated auto industry, making the old planned streets impossible through over-crowding.

The question is not how to make streets more usable—not to waste time essaying the impossible—but to get at the root of the matter. Restrict the number of pleasure automobiles. Why should a woman with a Pomeranian pup to air and nothing on her mind but her hat, be permitted to wander along closely packed highways in a car taking up approximately four by ten feet, or 40 square feet of roadway? Let my lady and her confrères pay for her excur-

to take any property including leases which may be burdensome to the estate. The receiver in bankruptcy is appointed by the Court to take charge of and preserve the estate of the bankrupt between the filing of the petition and the appointment of the trustee. Generally speaking, proceedings to oust the bankrupt, receiver, trustee, or other person in possession of the premises or the Bankruptcy Court, must be brought in the bankruptcy proceedings themselves, and an independent suit by the landlord will not be permitted. (Remington on Bankruptcy Sec. 1799). Unless the receiver is carrying on the bankrupt's business or has himself contracted the debt, leave to bring suit should be obtained from the bankruptcy court. This rule would probably be extended to include summary proceedings to dispossess. Rent accrued up to the time of filing the petition in bankruptcy is provable like any other claim. Receivers and trustees in bankruptcy are entitled to occupy the premises occupied by the bankrupt at the time of bankruptcy for a reasonable time, sufficient not only for the safe and proper removal of assets therefrom, but also for the prevention of loss of value where sale on the premises is desirable. This is so even though the lease be broken and forfeited and right of re-entry has become fixed provided adequate compensation for use and occupation can be made. Receivers and trustees occupying premises held by bankrupt under lease are in general bound to pay at rate prescribed by the lease although it is not by virtue of being bound by the terms thereof but rather because its terms must be taken as the best measure of value. (Remington on Bankruptcy Sec. 2035). A trustee when appointed is not bound to accept a lease; he has a reasonable time to make up his mind whether he will accept or reject it. This is so from the peculiar nature of a lease, it possessing, as an incident, the burden of a periodical charge for payment over to the landlord of the rent issuing out of it, and to accept it might prove burdensome to the estate. What constitutes a reasonable time varies, of course, with the facts in each case. If a receiver should consent to dispossess proceedings, unless his action was approved by the Court the trustee, when appointed, might have the right to redeem; should the bankruptcy proceedings fail, the alleged bankrupt and other persons authorized so to do by Sections 2256 and 2257 of the Code of Civil Procedure might have a like right if the lease came within the requirements of these sections. It must always be borne in mind that the receiver is but a temporary custodian appointed by the Court, while the trustee appointed by the creditors takes title to and administers the bankrupt's estate. A distinct and unequivocal condition in a lease forfeiting the residue of the term, in case the lessee becomes a bankrupt, will cause a forfeiture and the landlord in such case can take steps to have it so declared.

sions abroad by a tax on automobiles—an occupation tax, if you please—where the congested areas shall do their part by taxation to restrict the use of unnecessary vehicular traffic. Even as it is now, the inordinate number of pleasure motor cars are an impediment to merchandising as they are to pedestrians and to necessary business vehicles. Let those who use pleasure autos in crowded streets or sections pay as heavily as may be necessary for that privilege, the real necessity being the paramount right of the public to the public use of public streets in opposition to the private and unnecessary use of crowded areas by pleasure vehicles. And there is no other way. Sooner or later we will have to come to it. Why not now?

BROKER.

Station Name Changed.

The Public Service Commission, on the request of the officials of Hunter College, has agreed to change the name of the local station at 68th street on the new Lexington avenue subway from "68th Street" to "68th Street-Hunter College Station."

REAL ESTATE NEWS OF THE WEEK

Trading Continues Along Well-Defined Lines—Small Buyers Still Active

TRADING was moderately active this week and continued along substantially the same lines as in previous weeks. Properties continued to hold the attention of buyers with small capital, and a number of transactions were closed involving changes of ownerships of moderate-priced parcels in many sections of the city.

One of the most important deals of the year concerned the site of the old Reformed Church property at the southeast corner of Madison avenue and 38th street, which was bought by August Heckscher. This property is directly opposite the new building erected by Mr. Heckscher, after a long legal controversy between him and Murray Hill property owners, who sought to prevent the improvement of the corner with a commercial building. Four years ago Harris and Maurice Mandelbaum acquired the church property and announced that they would sell it to a builder for apartment house improvement. They were, however, prevented from going ahead as the result of injunctions obtained and the property eventually reverted back to the trustees of the church. Mr. Heckscher has not announced any plans with reference to the future of the plot, which heightens rather than lessens interest in the deal because he may be contemplating a big apartment house project.

Another important deal which indicated the continuation of the movement on the part of investors to acquire business properties in the downtown section concerned the nine-story office building in John street, which passed into the control of the owner of a Nassau street skyscraper, who acquired neighboring property last week. Out-of-town buyers representing Philadelphia capital also figured in an important transaction as a result of which a large interest in the Marlborough Hotel near Herald square passed into their hands.

The leasing market continued fairly active, the steady demand for both apartment and business properties continuing. Several of the larger leases were interesting. In Mr. Heckscher's building at the southwest corner of Madison avenue and 38th street, which he erected on the site of the old Havemeyer mansion, three entire floors were rented to the Turner Construction Company, now on lower Broadway. The lease accentuates the leasing movement on the part of firms desiring large floor areas to concentrate in the Grand Central Terminal zone in the new office and loft building section which is being created in that section of the city. Other important leases concerned a site in East 94th street taken by interests which will erect a garage, and a valuable Washington Heights taxpayer taken for a long term by a merchant.

NEW SALES COMPANY.

FOLLOWING an association in the office of Joseph P. Day, of more than eight years, F. H. Reeve recently became the head of a sales organization, which will specialize in suburban de-

SEGREGATING REVENUE.

(Continued from page 250.)

herewith a copy of the California resolution adopted January 26, 1917, but suggest that if a similar one is adopted by your honorable bodies it should contain some provision that the movement should be proceeded with at this particular time only subject to the President's approval; lest it might be misconstrued as embarrassing to the Federal Administration on account of the present international situation."

Following is a copy of the resolution adopted by the Legislature of the State of California, January 26, 1917:

WHEREAS, In the exercise of its taxing power, the Federal Government is embracing the sources of revenue heretofore not availed of by that Government; and,

WHEREAS, There exists a line which separates the taxable units that equitably and logically may be left solely to State taxation from the units logically belonging to the broader Federal jurisdiction; and,

WHEREAS, The establishment of some reasonable line of division giving to the States sole taxing authority below such line, and to the Federal Government sole taxing authority above such line, would cure much of the trouble existing because of conflict of jurisdiction between States; would relieve the tension between Federal and State governments; would result in great economy in the levying and collection of taxes, and would relieve the growing dissatisfaction on the part of the taxpayer resulting from irritating and expense duplication of accounts and reports and double taxation; now, therefore, be it

RESOLVED by the Senate and Assembly of the State of California, jointly, That we respectfully urge upon the Congress of the United States and the legislatures of the several States the need of holding a congress of the States to consider the subject of Federal and State sources of revenue, with the object of adopting and urging upon the Congress of the United States a definite policy in the segregation of State and Federal revenue; and we urge the legislatures of the other States to provide for attendance of representatives at such congress; and be it further

RESOLVED, That the President of the United States be invited to appoint a representative and that both Houses of the Congress of the United States be invited to appoint representatives to attend such conference; and be it further

RESOLVED, That the Governor of the State of California is hereby requested to urge the Governors of other States to recommend favorable action and to arrange for the time and place of such national meeting; and that the Governor of California be authorized to appoint delegates to represent the State of California at such conference; and be it further

RESOLVED, That a copy of these resolutions be forthwith transmitted by the Secretary of the Senate to the President of the Senate of the United States and to the Speaker of the House of Representatives of the United States; a copy hereof to each member of Congress from the State of California, and a copy to the President of the Senate and to the Speaker of the House of Representatives of each of the State Legislatures in session at this time.



F. H. REEVE.

velopments. With offices at 220 Broadway, the new organization will direct a number of sales campaigns of properties located on Long Island and Westchester. Mr. Reeve has been appointed sales manager of Little Neck Hills, a suburban home community just within the city limits, on the North Shore of Long Island. The property, which was known for many years as the Dwight-Murray tract, has been developed by the installation of some city improvements and good roads. The property is located upon a gently sloping hill, and from several parts of the development splendid views of the Long Island Sound and the surrounding country can be obtained. The object of the developers is to cater to the wants of the seeker after moderate-priced homes. Several new houses have been completed, and at the present time four more are under construction. The depot of the Long Island Railroad is a short distance from the property and the trolley system operating on Broadway passes in front of the tract.

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ELEVATOR ACCIDENT.

Investigation of Failure of Safety Devices at New York Theater.

AS the result of the elevator accident which happened in Loew's New York Theater Roof Garden last Tuesday several investigations have been instituted by Alfred Ludwig, Superintendent of Buildings, Manhattan; District Attorney Swann and the police. It is stated that the type of elevator in use in the building is one which is now but rarely in use in structures in the city, in fact, only between seventy-five and one hundred exist among the 11,711 elevators in Manhattan now being operated.

The accident was not caused by the breaking of a cable that supported the car, but by the buckling of a piston in the hydraulic system by which the elevator was operated. It was of the type known as the horizontal hydraulic, and the buckling occurred, it is claimed, as the result of excessive strain.

Mr. Ludwig is seeking more light as to the reason why the safety device did not perform its function. Inspectors have reported that the device did operate, but proved of insufficient strength, though it probably prevented the car from plunging down at greater speed.

The usual test for elevators do not include an inspection of the rods and pistons often than once every two or three years, so that as the cables and other mechanism of the car appear to have stood the strain, only the piston collapsing, this weakness might not have been discovered by inspection.

Rockaway Point for Government.

Under an emergency message from Governor Whitman, the final passage of the Brown bill, providing the power to seize lands at Rockaway Point, which the Federal Government wants for new fortifications, was rushed to final passage by the Senate and Assembly at Albany last Wednesday. The Governor immediately signed the bill and set in motion the machinery to make the new law effective.

One of the features of the passage of the bill was the swiftness and despatch with which it was accomplished. It seemed as though by common consent, all oratory was dispensed with. In the Senate the vote was unanimous. In the Assembly Abraham I. Shiplacoff, one of the two Socialist members of that House, dissented, otherwise the vote was unanimous. Before acting on the Brown bill, Governor Whitman signed Senator Mills' bill, giving the City of New York power to convey to the Federal Government the lands under water at Rockaway Point, on which the emplacement of batteries by the Federal Government was begun while the city held title.

Mayor Mitchel issued the following statement in relation to some of the members of the Legislature whose opposition to the bill of Senator Mills, he said, cost the city about \$1,000,000. The statement follows:

"The opposition of these men to the bill introduced by Senator Mills has resulted in the withdrawal of that bill and the prospect of condemnation of this land by the State and a subsequent gift by the State to the United States Government. This condemnation proceeding will mean that the State must pay all that the United States Government had agreed to pay to the Rockaway Pacific Company. That was upward of \$700,000. As the land will be taken through condemnation, and the company will lose access to its large holdings on the point of the peninsula, there will undoubtedly be heavy consequential damages, which may bring the total award far beyond \$1,000,000.

"The people of this city should recollect that they pay 70 per cent. of any amount that this proceeding may cost the State. So that, whereas, under the legislation proposed by Senator Mills, the city would have received \$80,000, a fair price, for the parcels of land under water which it was proposed to sell to

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the Rockaway Pacific Company so the company could reach its holdings on the point of the peninsula, now the city will have to contribute through the State Treasury about \$1,000,000 for the establishment of this station for national defense, in addition to the gift of land which the city will make direct to the United States Government.

"As soon as Senator Mills suggested that he would withdraw the bill, which Senators Wagner and Foley had been attacking by innuendo and suggestion for over two hours, Senator Wagner said it was unfair to withdraw it, and urged Senator Mills to press his bill. Senator Foley jumped to his feet and served notice on the Senate that if the bill were withdrawn he would introduce that identical bill next day. And a few minutes later, when Senator Mills asked unanimous consent to withdraw the bill, Senator Boylan, another Tammany Senator, objected to withdrawal."

GARBAGE FIGHT.

Delegation from Richmond Go to Albany —Opposition to Bill.

LAST Wednesday a delegation of men and women went to Albany and filed a protest against "making Richmond the dumping ground for all the garbage of New York City." There was a joint hearing before the Senate and Assembly Health Committees on the Cromwell bill, which provides for the prohibiting of the establishment in one county of a disposal plant for garbage from another county, except providing that the permission of the State Health Department and the local authorities be obtained.

In opposition to the bill appeared Assistant Corporation Counsel R. E. Chittenden, on behalf of the city administration; W. C. Capes, of Troy, representing the Mayor's Conference; Stanley Fowler,

of the Rockaway Board of Trade, and representatives of the mayors of several up-State cities, including Troy and Amsterdam.

Mr. Chittenden stated that the Metropolitan By-Products Company, which was behind the project to erect the disposal plant in Richmond, had contracted to pay the city \$900,000 a year for five years in return for garbage. He said that should the contract not be carried out the city would stand to lose between \$10,000,000 and \$12,000,000, through damages which would have to be paid to the company. Mr. Chittenden further claimed that the bill would in all likelihood be declared unconstitutional.

Some of the other speakers stated that the residents of Kings and Queens Counties suffered from the noxious fumes from the present plant on Barren Island. Those representing the up-State municipalities contended that the bill might force them to move their present disposal plants to other locations.

The Staten Islanders claimed that in signing the contract with the Metropolitan By-Products Company, the Mayor had shown undue favoritism, to the disadvantage of Richmond. They claimed that each county should care for its own garbage and that one borough should not be made to dispose of not only its own, but also that of the others.

PRIVATE REALTY SALES.

THE total number of sales reported and not recorded in Manhattan this week was 30, against 34 last week and 26 a year ago.

The number of sales south of 59th street was 15, as compared with 15 last week and 2 a year ago.

The sales north of 59th street aggregated 15, as compared with 19 last week and 24 a year ago.

From the Bronx 14 sales at private contract were reported, as against 13 last week and 10 a year ago.

Statistical tables, indicating the number of recorded instruments, will be found on page 265 of this issue.

August Heckscher Buys Corner.

August Heckscher, who has become identified with the Murray Hill district, through purchases made in the neighborhood during the past two years, has added to his holdings through the acquisition of the Old South Church property at the southeast corner of Madison avenue and 38th street. The property was held at \$500,000. Hughes & Hammond were the brokers in the transaction. The property has a frontage of 98.9 feet on Madison avenue and extends east 125 feet in 38th street. It is understood that Mr. Heckscher will improve the site at an early date though no definite announcement to this effect has been made. The property has been the subject of a number of interesting transactions during the past few years. About two years ago, it was a cause of an action of law which reached the Court of Appeals, which decided that the church site was open to improvement with an apartment building, which it said came within the meaning of the word "dwelling," as used in the restrictive covenant contained in the deeds of 1847. On June 16, 1913, the property was reported sold to Harris and Maurice Mandelbaum, at which time it was said to have been held at \$850,000. Subsequently on August 16, 1913, Justice Weeks, of the Supreme Court, gave the trustees of the church permission to sell the property at \$530,000 to Edward Hannon, whose interest in the transaction was revealed at that time by the granting of permission to sell. For some reason or other that transaction was never consummated, and in August, 1915, announcement was made that the property was again in the hands of the church and on the market to be sold. In January, 1916, it was reported that the Princeton Club, which since has purchased a site at Park avenue and 58th street, was negotiating for the church property. The South Church is descended from the Church in the Fort, which was the first Protestant church established

"Make-Believes"

"Electric Contacts" are "make-believe" interlocks that increase the perils of elevator travel by a deceptive appearance of safety.

Wired in series, failure of any contact switch destroys efficiency of the entire safety system and sends the engineer searching for the "trouble" from cellar to penthouse. Meanwhile, the operator pushes his "emergency" and runs his car anyhow, but without the purchased "safety." Elevator passengers get on or off unconscious of the deadly menace lurking at the threshold, confident that the car "cannot start before the door is closed," because, forsooth, the owner has "equipped the elevators with" (make-believe) "interlocks."

When contacts are **working**, operators generally start by the doors instead of with the controller, to save themselves trouble and quicken the getaway. They open a shaftway door, throw the controller over to the "on" position and wait for the car to start the instant the shaftway door closes and makes the "contact." **It will start, however, before the door is closed** should a ground occur anywhere in the series while the boy is waiting, door open, lever at

the "on" position—and then another name must be added to the Coroner's ever-increasing record of elevator tragedies.

The man who screws up his courage to the point of spending money to safetify his elevator is a bad spender and worse safetifier if he skimps a few dollars and installs "make-believe" interlocks instead of the positive mechanical SHUR-LOC SYSTEM, in operation on the elevators of the Municipal Building, Public Library, Pulitzer Building, etc., etc.

The first notice an owner gets that his "make-believe" interlocks are inoperative may be a tragedy on the elevator. "Not knowing" saves him the expensive repairs so frequently necessary with such poor substitutes!

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Don't skimp!**

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SHUR-LOC ELEVATOR SAFETY CO., Inc.

706 Pulitzer Building

on Manhattan Island. Its early history, when it was known as the South Reformed Dutch Church, previous to the year 1812, is connected with that of the Collegiate Church, of which it was a part. The First South Church was erected in Garden street in 1693. This old edifice was razed in 1807 to make room for a larger building, which was destroyed by fire in 1835. Previous to this, in 1812, the South Church had become independent of the North and the Middle Collegiate churches and assumed the title "The Ministers, Elders and Deacons of the Reformed Protestant Dutch Church in Garden Street in the City of New York." Differences of opinion regarding the advisability of rebuilding on the old site led to the formation of a new society, which built the church subsequently owned by the Asbury Methodists, in Washington square, while the old society erected a church in Murray street. This was followed in 1849 by the construction of a more imposing building in Fifth avenue, which was sold in 1890, in which year also the present Gothic edifice in Madison avenue, formerly Zion's Episcopal Church, was purchased. In November, 1908, the South Church let a contract for the construction of its present edifice at Park avenue and 85th street at an estimated cost of \$200,000.

Salmagundi Club Buys.

The Salmagundi Club at a meeting held this week ratified the choice of their building committee for the purchase of the one time residence of the late William G. Park, at 47 Fifth avenue. The Club has been located for the last thirty-five years at 14 West 12th street. The new home is a four-story and basement brownstone building on a plot 39.3x125 feet between 11th and 12th streets, opposite the Old First Church. Extensive alterations are to be made to modernize the property after the title is passed. It is understood that the heirs of the late William G. Clark will obtain a figure approximately \$115,000. Three years ago, the Club, whose membership is chiefly composed of artists and literary men, appointed a committee to seek a new site. Many prospective properties were considered, but the committee eventually decided that the Washington Square section was the most suitable for the club's purposes. A fund of \$20,000 in cash was subscribed at the meeting by prominent members of the Club. Montague Glass donated the proceeds from a story he will write and sell. Eighty-nine artists agreed to paint as many pictures and to give the proceeds from the sale to the building fund. J. Irving Walsh represented the Club in the transaction and the Farmers' Loan & Trust Company represented the Park estate.

Re-Sale of Times Square Corner.

The Peter De Lacy property at the southeast corner of Seventh avenue and 47th street, which was sold at auction recently to Sol Bloom for \$450,000, has been resold by Mr. Bloom to the United Cigar Stores Company for a price which is said to have netted him a substantial profit. The site measures 40x80 feet and is surrounded by the Palace Theatre building. The United Cigar Stores Company will erect either a six or twelve-story building on the site, part of which will be utilized for its own occupancy and the remainder leased. The recent sale to Mr. Bloom for \$450,000, or at the rate of \$140 a square foot, was stated to record a new high mark for square foot values in the section, and the resale at even a more advance price illustrates the extreme desirability of the corner for retail purposes.

Herald Square Leasehold Sold.

The Crosstown Realty Company, a holding company for the Snellenberg Department Store, of Philadelphia, has added to its holdings through the purchase, from D. A. Loring, of the fee of the leasehold, forming the northerly part of the Hotel Marlborough at 1365 Broadway. The Snellenberg interests are the owners of the hotel property at the northwest corner of Broadway and 36th street and with the acquisition of

the property just sold, which has a frontage of 122 feet on Broadway adjoining the Regal building, at the southwest corner of 37th street, they now control a frontage of 167 feet on Broadway and 159.3 feet in 36th street, with irregular westerly and northerly lines. The property is improved with a six-story building, which has been under lease to the hotel. It is assessed at \$180,000.

Buyer for the Palmerston.

McDowell & McMahon sold for William J. Casey the Palmerston, a six-story elevator apartment building, located at the northwest corner of St. Nicholas avenue and 184th street, on a plot 100x100. The building was erected by the seller about seven years ago and is considered one of the best constructed elevator houses on the Heights. The property, which was held at \$250,000, contains thirty-eight apartments

and seven stores, and is fully rented. The buyer is William J. Daniel, who pays all cash, there being no element of trade in the deal. Mr. Daniel recently sold the northwest corner of St. Nicholas avenue and 181st street to the Corn Exchange Bank through the same brokers. McDowell & McMahon will manage the Palmerston for Mr. Daniel.

Purchase in John Street.

John D. Cockcroft added to his holdings in John street through the purchase of the nine-story building at 15, from the Denison Manufacturing Company. The property occupies a plot 25.8x124.3 x irregular, and is assessed by the city for taxation purposes at \$240,000. Mr. Cockcroft recently acquired under a long lease from the Etna Realty Corporation, 17 to 23 John street, adjoining the property just purchased, and he now controls a plot having a frontage of 207.9 feet in

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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 To Lease section of the Record and Guide.

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the north side of John street, extending from Nassau street to the Chatham & Phoenix National Bank building at the Broadway corner. Leopold Weil negotiated the sale.

Deal in 44th Street.

Mrs. Florence Bache has sold No. 7 East 44th street, a residence on a lot 27x100.5, between Fifth and Madison avenues, adjoining the former Richard J. Canfield Club building, next to Delmonico's, to the Lawyers' Realty Company, which is said to be acting for a buyer who recently acquired the adjoining building at 9 and 11. The combined properties form a plot 80x100.5, separated from the new store of Brooks Brothers at the Madison avenue corner by a sixteen-foot dwelling.

Sale by Cable.

Albert B. Ashforth (Inc.) and Horace S. Ely & Company have sold for Livingston Phelps, connected with the United States Embassy at Petrograd, Russia, the five-story building at 324 Fifth avenue, on a lot 15.1x100, between 32nd and 33rd streets. The deal was arranged by cable. The property adjoins the building of Reed & Barton, at the northwest corner of Fifth avenue and 32nd street, and is assessed at \$150,000.

Club Buys Two Houses.

The Cosmopolitan Club, a women's organization, purchased 359 and 361 Lexington avenue, two buildings, adjoining its home at 133 East 40th street, the northeast corner of Lexington avenue. The property was held at \$125,000 and will be remodeled for the purposes of the club. Through the new acquisition the quarters of the organization will be doubled. The club membership totals 600, and it is said that there is a waiting list of 400 people.

Garage on Old Church Site.

Shaw & Company have sold for the Church of the Annunciation the northwest corner of Old Broadway and 131st street. This property was the site of the old church, prior to the erection of the new church building at Convent avenue and 131st street. The size of the Old Broadway and 131st street corner is 143 feet on 131st street and 100 feet on Old Broadway. The buyer is the A. L. S. Building Corporation, which will erect a garage.

Bank Sells to Operator.

The Seaman's Bank for Savings has sold to Frederick Brown, through Wm. A. White & Sons, the six-story apartment house known as the "Montauk Arms," at 412 to 420 West 148th street, on a plot 100x99.11, between Convent and St. Nicholas avenues. The property is fully rented and has been held at \$180,000.

Bronx-New Jersey Trade.

Frederick Brown has resold through J. Scott, to James F. Walker, the five-story apartment house at 2516 to 2520 Grand boulevard and Concourse, on a plot 100x100. The buyer gave as part payment the farm, with stock, consisting of about 145 acres of land with a fifteen-room residence and outbuildings near Princeton, N. J. The trade involved about \$200,000.

To Develop Jamaica Tract.

The Sage Foundation Homes Company has sold to Frank C. Wolfe and Samuel T. Wolfe, of Allentown, Pa., forty-eight acres of land at Sutphin road and Lincoln avenue, Jamaica, with a frontage of 1,800 feet on Sutphin road, and 1,600 feet on Lincoln avenue. The new owners will cut up the tract into 768 building lots, which will be marketed to people of moderate means. Streets will be cut through and other municipal improvements installed. The property was acquired about ten years ago by the Sage Foundation Homes Company for a reported price of \$312,000.

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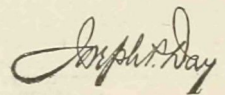
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South of 59th Street.

FRONT ST.—Charles F. Noyes Co. has made a quick re-sale at a substantial profit of the 5-sty warehouse at 51 Front st. This property was purchased through the Noyes Co. by the Bell Bag Co. only a few weeks ago and is now taken by Kuhne-Libby Co., tenants for 24 years at 60 Water st. The building covers a plot 27.8x83. Charles F. Noyes Co. was the broker in the sale of 60 Water st, the present home of Kuhne-Libby Co., to the Young & Griffin Coffee Co. Kuhne-Libby Co. will occupy the Front st property after May 1. Douglas Robinson, Charles S. Brown Co. represented the Kuhne-Libby Co. in the transaction.

PERRY ST.—Van Vliet & Place sold for Julia Turnure the 3-sty dwelling, 21.6x51, at 125 Perry st.

9TH ST.—The old 3-sty building at 819 to 823 East 9th st, east of Av D, on plot 84x92.8, has been sold by Maurice B. and Daniel W. Blumenthal to the John W. Sullivan Co. This property has been held by the Vollweiler estate for over twenty years and has been a landmark in the locality.

* 25TH ST.—James N. Wells' Sons sold for the Emigrant Industrial Savings Bank 413 West 25th st, a 4-sty tenement, 22.6x98.9, west of 9th av. The purchaser is the Bullock & Johnson Co., flour dealer, which will convert the property into 3-sty warehouse from plans by Paul C. Hunter. The bank took the parcel over in foreclosure proceedings last April.

40TH ST.—Cruikshank Co. sold for the Bankers' Trust Co., trustee, 520 West 40th st, a 5-sty warehouse, 25x98.9. The purchaser is a wholesale grocery concern, which has bought for its own use.

BOWERY.—Jacob Finkelstein & Son, in conjunction with Abraham Robinson, sold to the Lyons Hotel Company of New York the 6-sty hotel 270 Bowery, running through to 254-56 Elizabeth st, on a plot 25x200x37 1/2 x irreg. This property has been held by the former owners at about \$90,000.

North—of 59th Street.

73D ST.—William B. May & Co. sold the 5-sty American basement residence, at 64 E 73d st, for Lewis Cass Ledyard, Jr., to a client who will occupy after extensive alterations. The house is 17 ft. wide, with pantry and bathroom extension. The same brokers also recently sold to Mr. Ledyard the Charles MacVeagh house at 40 East 74th st, which is now being extensively altered for his occupancy.

78TH ST.—Pease & Elliman sold for Frederick B. Oppen, 147 West 78th st, a 3-sty dwelling, on lot 20.5x102.2.

90TH ST.—J. Romaine Brown Co. sold for the estate of Isaac Lawrence the residence at 15 East 90th st, on plot 25.6x100.8, abutting the Carnegie residence. Pliny Fisk, of Harvey Fisk & Sons, is the buyer.

93D ST.—Frederick Brown has resold to Milton Newitter, 24 East 93d st, a 4-sty dwelling, 20x100.8, adjoining the Ashton, a 10-sty apartment hotel at the southwest corner of Madison av. The property was acquired recently in a trade for Blenheim Court, at St. Nicholas av and 177th st. John J. Kavanagh was the broker.

126TH ST.—Shaw & Co. have sold for E. L. Davis 73 West 126th st, a 3-sty dwelling, on plot 17x100.

128TH ST.—Shaw & Co. have sold for the Lawmor Improvement Co., Inc., the 3-sty dwelling, 46 W 128th st, on lot 18x100.

214TH ST.—Frederic H. Allen of Frederick Zittel & Sons has sold for the Adine Constn. Co. the northwest corner of 214th st and 10th av, a 5-sty apartment house, on plot 37.6x100. The buyer gave in trade \$786-8790 19th av, Brooklyn, a dwelling on plot 60x100.

LENOX AV.—William H. Archibald and Goodale, Perry & Dwight have sold to William J. Dunne, the 4-sty dwelling at 226 Lenox av, on lot 20x100, between 121st & 122d sts.

AUDUBON AV.—Charles S. Kohler has sold for Irving Judis, Isidor Kempner and Fisher & Irving Lewine, Sterling Court, at the northwest corner of Audubon av and 191st st, held at \$175,000. This is a 6-sty elevator structure with stores on a plot 75x100. The property was taken over last week by the sellers from Thomas Ward in exchange for the taxpayer at the northwest corner of Fordham rd and Davidson av.

MADISON AV.—John T. Fenlon, owner of a half interest in the 6-sty apartment house at the southwest corner of Madison av and 95th st, acquired complete control of the property by the purchase of the other share held by Joseph Kronenberg. The structure fronts 100.8 ft. on the avenue and 62.2 ft. in the street, and is on the same block with the Carnegie residence. Messrs. Fenlon and Kronenberg purchased the building two years ago from the estate of Wolf Kronenberg, and they remodeled it at a cost of \$20,000. A partition sale of the property, scheduled for this week at the stand of Joseph P. Day, was withdrawn.

NORTHERN AV.—The Terrain Realty Co., represented by M. Morgenthau, Jr., Co., purchased from the Minuit Realty Co., Bernard Naumberg, president, 50 Northern av, a 5-sty apartment house, at the northwest corner of 179th st. This building, which was recently completed by the Haven Construction Co., occupies a plot fronting 100 ft. on Northern av and 75 ft. in the street. The building contains 30 apartments and is fully occupied. The adjoining house, in 179th st, was sold last week by the Minuit Realty Co. to Frederick Brown.

Bronx.

FAILE ST.—The Advine Construction Co. (Adelstein & Arvutine) sold to Mrs. Eva Fine 1054 Faile st, adjoining the southeast corner of 165th st, a 5-sty apartment, 73.8x100. The buyer gave in exchange a 150-acre farm, free

and clear, consisting of a 19-room cottage, out-buildings, and live stock, near the Port Orange station on the N. Y., O. & W. R. R. line, Orange County, N. Y. Abraham Phillips was broker.

134TH ST.—Frederick Brown resold to P. E. Haddenhurst 383 East 134th st, a 5-sty flat, 25x100. The buyer gave in exchange 32 acres, with a residence, near Winsted, Conn. A. Shapiro was the broker.

161ST ST.—John F. Fetzer sold for C. Schaefer, 766 East 161st st, a 3-sty dwelling, with stores, 25x100.

179TH ST.—J. Clarence Davies and Louis Schrag sold twelve lots in the block front in the north side of East 179th st, from Jerome to Walton av, with a depth of 150 ft., for the United Real Estate and Trust Co., to W. J. Daniel of Washington Heights. The block front in Tremont av, between Jerome and Walton av, was sold this week by J. Clarence Davies, with Hall J. How & Co., for the same interests, to T. J. Galardi and Max Just.

181ST ST.—Frederick Brown bought from Julia Kurzman 785 East 181st st, northwest corner of Mapes av, a 5-sty apartment house, containing 23 apartments and three stores, on plot 46x94.6. The property was held by the seller at \$75,000.

CROTONA AV.—The Land Estates sold 1889 Crotona av, a 2-sty frame dwelling, 25x108, to a client of Robert E. Pendergast.

JEROME AV.—Fisher and Irving I. Lewine purchased a vacant plot, 110x100, on the west side of Jerome av, 75 ft. south of Burnside av, from the United Real Estate Co. The plot was sold through J. Clarence Davies, and will be improved with stores.

LINCOLN AV.—Hubbard & Peixotto (Inc.) and Richard H. Scobie resold for John J. Lyons the property at 146-148 Lincoln av.

MORRIS AV.—J. Clarence Davies sold for Minnie E. Preston the plot, 75x108, on the east side of Morris av, 170 ft. south of 160th st.

TREMONT AV.—John J. Hoeckh (Inc.) sold for E. Herton the 5-sty apartment house, on plot 33x115, at 318 Tremont av. The property was held at \$37,000. The buyer gave in part payment lots on Ogden av.

TREMONT AV.—J. Clarence Davies, in conjunction with Hall J. How & Co., negotiated the sale, for the United Real Estate & Trust Co., of the vacant plot on the south side of Tremont av, running from Jerome to Walton av, with a frontage of 200 ft. on Tremont av, 157 ft. on Jerome av and 92 ft. on Walton av, to the Seaman Construction Co., of which T. G. Galardi is president and Max Just, secretary, who have done considerable building in the Washington Heights and Dyckman sections.

UNION AV.—Fred Oppenheimer sold for the Lawyers' Mortgage Co., the 4-sty building at the southeast corner of Union av and 151st st. The new owner will make extensive alterations and occupy the first and second floors for his own use.

VAN CORTLAND PARK.—The Delafield Estate has sold to John P. Quinn a large lot overlooking Van Cortland Park. It is the purchaser's intention to build a colonial residence. The plans for this residence are now complete, the house being designed by Dwight J. Baum, architect.

Brooklyn.

CARROLL ST.—A. Peace & Son sold the 4-sty dwelling at 795 Carroll st.

DECATUR ST.—R. A. Schlesing sold the 6-fam. dwelling at 1073 Decatur st for Paul N. Lineberger to Jacob Ball.

72D ST.—L. F. Brauns sold the 2-fam. dwelling, on plot 20x100, on the south side of 72d st, 145 ft. west of 6th av, for the State Banking Department of New York.

77TH ST, ETC.—Samuel Galitzka sold the following 2-sty dwellings: for Alexander Slikerman at 626 77th st; for L. Levy at 565 48th st; for the Ovington Builders (Inc.) at 347 82d st; for the K. and G. Holding Co at 565 77th st; and for the Ovington Builders (Inc.) at 357 82d st.

BAY RIDGE AV.—Frank A. Seaver & Co. sold for Jennie A. Dillon the 3-fam. flat 374 Bay Ridge av.

FLATBUSH AV.—McInerney-Klinick Realty Co. sold for Elias Rogow the 4-sty apartment house, on plot 30x107, on the west side of Flatbush av, 341 ft. south of Caton av.

LEASES.

Turner Construction Company to Move.

Charles D. Williams and Heckscher & De Saulles leased to the Turner Construction Company three entire floors in the new sixteen-story commercial building recently completed by August Heckscher at 244 Madison avenue. The concern will occupy about twenty-four thousand square feet net space. This is one of the largest leases for executive offices made in the Grand Central Terminal zone, and is the biggest lease of this nature closed this year. The Turner Construction Company, the largest firm in this country specializing in the construction of concrete buildings, built the Bush Terminal building and the new factories of the Robert Gair Company in Brooklyn, and the Loose-Wiles Biscuit Company's plant in Long Island City. It has recently taken contracts for the four largest concrete buildings now contemplated in the Metropolitan territory, namely the Merchants' Refrigerating Company's

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cold storage warehouse, the American Can Company's plant and two new Bush Terminal buildings. The company has occupied offices at 11 Broadway for the past fifteen years, and the decision to move uptown marks an epoch in office renting in the rapidly growing center around the Grand Central Terminal. The lease just closed is another indication of the decided uptown trend to the central part of the city on the part of large firms requiring big space. Two years ago Mr. Heckscher acquired the property at the southwest corner of Madison avenue and 38th street, where formerly stood the Havemeyer mansion, an old landmark of the Murray Hill section. On the site he recently completed what is considered one of the finest examples of commercial buildings, occupying a plot measuring 100x100 feet; it rises to a height of sixteen stories on the apex of Murray Hill. Although of loft construction the exterior is representative of the finest type of office building in the district. Other firms which have taken entire floors in this building include Cass Gilbert, architect, and Rishel Furniture Company. The J. Walter Thompson Company, advertising agents, have leased the entire fourteenth and fifteenth floors. The activity of leasing in this part of the city is further indicated by the rapid renting of the new Heckscher office building at 50 East 42d street, southeast corner of Madison avenue. Although this structure was completed only recently, it is now almost full.

Heights' Corner in Big Lease.

Gustavus L. Lawrence, who has been identified for many years in the Washington Heights and Dyckman sections, leased to the J. G. McCrory Company, which occupies a chain of five and ten-cent stores, the two-story taxpayer, located at the southwest corner of St. Nicholas avenue and 181st street. The lease is for a long term of years, and the lessee, it is said, will pay a net annual rental of about \$50,000. The property has a frontage of 119.6 feet on St. Nicholas avenue and 285 feet in 181st street, and has been in the market at \$950,000. Some of the prominent tenants in the building include the Riker & Hegeman Co., occupying the corner store, the F. W. Woolworth Company, the Cushman Bakery and the Regal Shoe Company. At the junction of St. Nicholas avenue and 181st street is one of the most prominent business centers in the upper part of the city. A few years ago the two-story taxpayer at the southeast corner of these thoroughfares sold for \$150,000.

Lease Site for Garage.

Cross & Brown Company has leased for the Estate of George E. Codd 304 and 306 East 94th street for Harry Rapoport and Morris Fernbach for a term of twenty-one years. The property will be improved with a two-story and basement garage with a large mezzanine which will contain chauffeurs' rooms and lockers. The garage, which is from designs by William H. Wheeler, architect, will be ready for occupancy about May 1.

Manhattan.

ALBERT B. ASHFORTH (INC.) has leased the vacant 50 feet at 144 West 68th st for a term of years to Joseph A. Ryan; also the store and basement at 1442 Madison av to James Butler (Inc.), grocers; space in the Bush Terminal Buildings, Brooklyn, to E. B. Estes & Sons for a term of years; the entire building at 243 East 34th st for Camman, Voorhees & Floyd to Virginia Potter & ano.; space in the office building 90 West st to Carlos Baca-Flor for Cruikshank & Co.; offices in 261 Broadway to Abraham Wielar; 2d floor at 6 East 30th st to Herbert J. Swenson; in 16 East 23d st, space on the 4th floor to Geo. A. Malia Co.; space on the 6th floor in the same building to Eugene Frank; in 373 5th av, northeast corner of 35th st to Percy Clement Brown, and in conjunction with M. C. Swanton space in the same building to Mrs. Emma V. Lake and Mrs. Cecelia A. Callahan, and in conjunction with Brett & Goode, the 3d floor in the new Meyrowitz Building at 520 5th av to Lennon & Damm, and with W. S. Paine, the 4th floor in the same building to Everall Bros.

ALBERT B. ASHFORTH (INC.) leased the following apartments: At 39 West 67th st, to W. & M. Davis; at 469 4th av, to Albert

Saavedra, Jr.; at 105 East 17th st, for John E. Leo to Adelaide Stewart; at 50 West 67th st, for M. C. Smith & Co. to Seaman Miller; at 6 East 30th st, to Maurice K. Wynne; at 240 5th av, to Margaret P. Colt; at 27 West 67th st, to Charles R. Knight.

DANIEL BIRDSALL & CO. rented at 31 West 4th st, the store, to S. Glatstone & Son; at 64 Grand st, the store to Dudley-Kramer Co.; at 57 Leonard st, the 2d and 3d lofts to Howe & Geberson; at 369 Broadway, space to Harry Jacobs; at 63 Leonard st, the 2d loft to W. B. Flesh & Co., and at 396 5th av, the 3d loft to La Mode Model Importing Co., in connection with Ogden & Clarkson Corporation.

BRETT & GOODE CO. leased at 129-35 Lafayette st and 5 and 7 Howard st, the entire top floor to Goldsmith Brothers' Smelting & Refining Co., and in the "Puck Building," 295-309 Lafayette st, corner of Houston st, the entire 6th floor of over 20,000 sq. ft. to the Scott-Coppage Co., printers and binders, for a long term.

BRETT & GOODE CO. leased for Albert B. Ashforth, as agent, the 3d floor at 520 5th av to Lennon & Damm; also for Robert E. Farley the 5th floor at 7 East 48th st to Julius Friedman, and at 75 West 46th st the store to Elbert G. Treganza for Berndt C. Anderson.

BRETT & GOODE CO. rented for Robert E. Farley the 5th floor at 7 East 48th st to Julius Friedman, manufacturer of embroideries.

BUSH TERMINAL CO. reports these leases: Studebaker Corporation of America, 10,000 sq. ft.; Block Drug Co., 6,322 sq. ft.; Brooklyn Finishing Co., 10,462 sq. ft.; Argentine Distributing Co., 3,719 sq. ft. and Arcy Toy Manufacturing Co., 9,809 sq. ft. The following tenants have taken additional space: S. S. Kresge Co., 10,152 sq. ft.; All Package Grocery Stores Co., 13,709 sq. ft.; A. D. Shoup Co., 5,286 sq. ft.; West Disinfecting Co., 10,462 sq. ft.; Acushnet Process Co., 9,809 sq. ft.; S. Karpen & Bros., 4,771 sq. ft.; Peck & Hills Furniture Co., 64,119 sq. ft.; Standard Album Corporation, 11,978 sq. ft.; J. K. Larkin & Co., 26,668 sq. ft.; Tension Envelope Co., 20,526 sq. ft.; M. Melachro & Co., 3,741 sq. ft., and S. M. Bixby Co., 12,857 sq. ft.

CAMMANN, VOORHEES & FLOYD rented large space on the 8th floor in the City Investing Building at 165 Broadway to John W. Thorne & Co.; also at 7 Pine st the entire 5th floor to H. C. Cutting, and offices to New York Financial Examiner, Inc., Judson-Lansill, Inc., and William R. Warren.

CAMMANN, VOORHEES & FLOYD have leased the 5-sty building, 25x117, at 274 Water st to Cough & Semke. The building is to be completely reconstructed.

CARSTEIN & LINNEKIN (INC.) have made the following leases in 456-60 4th av: space to Hobart B. Upjohn, The McLane Silk Co. and Bernard D. Bielitz; in the building 11 West Houston st, a loft to the Imperial Hat Co., and in 876-B Broadway to Max Schachnow & Co., and offices in 396 Broadway to A. H. Engel, E. N. Hall and Stoliar & Silverman.

CROSS & BROWN CO. has leased at 47-51 Watts st, the store floor to H. O. Wagner in conjunction with C. B. Walker; at 18 East 40th st, the 4th floor to H. H. Hornfleck & Son (Inc.); in the Strand Theatre Bldg, at Broadway and 48th st, space to Campbell-Weinberg & Wagner, Charles S. Wilshin and Waterson, Berlin & Snyder; at 30 East 42d st, space to Universal Electric Welding Co.; at 25 West 36th st, space to G. Roscoe Peaslee; at 11 West 25th st, to Max Conger and Samuel Dorf; at 220 5th av, space to Flemish Lynn Phonograph Co.; at 434-S Broadway, to Samuel Lasserson & Jacob Greenberg, and Joshua S. Shulman.

CROSS & BROWN CO. has leased at 100 Wooster st, the store and basement to Worcester Rag Co.; at 98-100 Bleecker st, 6th loft to Saml. Levins; at 229-239 West 28th st, in the Caxton Building, 6,000 sq. ft., to Clark & Fritis, and in conjunction with Spear & Co., 5,000 sq. ft., to Louis Sher; at 425-35 East 24th st, the 5th floor to Schueter Printing Co.; at 106-10 7th av, the 8th floor to Jireh Food Co., in conjunction with Spear & Co.; at 104 5th av, the 8th floor to Matthes & Co.; at 11 West 25th st, space to Alfred D. Weignor; at 98-100 5th av, space to P. Burg; at 434-S Broadway, rear 3d loft to Grossman Neckwear Co.

DOUGLAS L. ELLIMAN & CO. have completed the renting of the apartments at 31 East 72d st, the new 13-sty building being erected by Klein & Jackson at the northeast corner of Madison av. The latest tenants are as follows: Roland L. Redmond, Peter Cooper Bryce, whose engagement to Miss Angelica Schuyler Brown has been recently announced, and in conjunction with Pease & Elliman to J. Norris Miller, of the law firm of Hornblower, Miller, Garrison & Potter. The filling of this building was effected before the steel frame is entirely completed. Each of the apartments consists of 14 rooms and 5 baths and occupies an entire floor, with rents ranging from \$5,500 to \$6,800. The building occupies the site of the former Rhinelander and Tyson mansions, which plot was sold by former Police Commissioner Rhinelander Waldo to Klein & Jackson.

DOUGLAS L. ELLIMAN & CO. have leased for the Mirror Candy Co. the mezzanine floor at 450 5th av for a long term to "Florenz," for a specialty shop.

DUFF & CONGER have leased for S. W. Seybel to the New York College of Dentistry the lower floors at 202-S East 23d st and 297 3d av to be used as an annex in connection with their present college building at 205 East 23d st.

DUROSS CO. leased for George E. Hoe and William J. Hoe the properties 831-3 Greenwich st to Samuel Maslow and Samuel Toperosky for 2 years; to John Bodnar 2136 Clinton av, a 6-sty tenement house; and for the Rhinelander Real Estate Co. the 9th loft in the Rogers Building, containing 7,000 sq. ft., to the Forhan Co. for 5 years.

DOUGLAS L. ELLIMAN & CO. have leased from October 1 apartments in the building un-

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der construction at 125 East 72d st for Julius Tishman & Sons, to Edwin Howard Baker and Mrs. Howard McWilliams; also an apartment at 18 East 48th st to Miss C. E. S. Markwell, and have renewed leases at 383 Park av, for Clarence Payne to Walter Cary and Loyall A. Osborn; also from October 1, apartments at 125 East 72d st, for Julius Tishman & Sons, to H. B. Layman and William Clark; at 930 Madison av, for Mrs. R. B. Aron to Neil MacLellan, and have renewed leases for large apartments at 3 East 58th st to Frederick T. Busk, and at 830 Park av, to Mrs. McCoskry Butt, and at 122 East 82d st to Mrs. Marion Randolph.

ROBERT E. FARLEY has rented to Margaret Smith, manufacturer of gowns, the 2d floor at 7 East 48th st.

J. ARTHUR FISCHER has leased for the Ridabock estate the dwelling at 94 West Houston st to E. & A. Metrangalo; also to M. Biedermann the 3-sty dwelling at 143 East 55th st; and for the Arco Realty Co. the 4-sty dwelling at 26 West 60th st to O. Dupuy.

FREDERICK FOX & CO. have leased large space at 11 East 36th st, through to 10 East 37th st, to the International Souvenir Co.; the 7th loft at 261-265 West 36th st to Adolph Reissman; the 1st loft at 148-50 West 24th st to Samuels, Blourock & Piper, and large space at 148-56 West 23d st, to Deutsch Bros.

GOODWIN & GOODWIN sublet for Mrs. Ketchum the furnished private house at 29 West 126th st to Mrs. E. C. Whipple.

GOODWIN & GOODWIN have leased for a long term the 6-sty apartment house known as the Talladega, at the southeast corner of Hamilton pl and 140th st, having a frontage of 108.6 ft. on Hamilton pl, and have been appointed agents for the premises by the lessees.

A. A. HAGEMAN has leased the 2d loft at 46 West 36th st to Abraham Beaber; and store and basement at 639 6th av to Lomborg Brothers.

HAUSMAN & HAUSMAN rented the 5-sty building at the northeast corner of 128th st and Park av to the Progressive Grocery Stores Co. The same brokers also rented the 5-sty building at 603 West 45th st to the Standard Wax Co., Inc., and a store at 1488 Amsterdam av to a Mr. Neusefer.

HERBERT HECHT & CO. have leased for the United Stores Realty Co. the inside half of the corner store in the Hotel Therese. The premises, after extensive alterations, will be occupied as a millinery store.

M. & L. HESS (INC.) rented space on the 3d floor at 148-156 West 23d st to the Oriental Negligee Manufacturing Co., and space on the 4th floor to the Accurate Binding Co.

M. & L. HESS (INC.) and M. Rosenthal Co. have rented space on the 5th floor in the 12-sty building, covering a plot 100x98.9, known as 134-40 West 29th st, to Levy & Goldin. The building is now entirely rented.

M. & L. HESS (INC.) and Cutner & Lipset have rented space on the 14th floor at 432 4th av to I. Kutner, for the sale of silks.

M. & L. HESS (INC.) and Spear & Co. leased the 3d floor at 40 East 20th st to Goldblatt & Schaeffer; and the 8th floor at 31-3 East 10th st to Paisner Bros.

M. & L. HESS (INC.) have rented for E. V. Z. Lane, represented by William H. Whiting & Co., the 6th floor at 13 East 16th st to David Blum.

HENRY HOF has leased for Mrs. R. Polak the entire building at 125 East 47th st to the MacDowell Lyceum, a branch of St. Agnes' Church, to be used as a meeting house and club rooms.

EDWARD J. HOGAN has leased in the Woolworth Building, to Robert Grant, space on the 5th floor; to Auer & Twitcheil, on the 13th floor; to Walker-McKinney Co., on the 18th floor; to Allabough & Son, on the 5th floor; to B. Singer, on the 4th floor; to Victor J. Evans, on the 10th floor; to the Philippine National Bank, on the 4th floor, and to the Southern Pine Sales Corporation on the 12th floor.

HOUGHTON COMPANY has leased for Alice Reiman the 4-sty dwelling at 36 West 94th st to Charlotte Cooke.

HOUGHTON COMPANY has leased for Sarah E. Allen the 5-sty dwelling 687 West End av to Elizabeth Barber.

MALCOLM E. SMITH & CO. leased to Macbeth-Evans Glass Co. space in the Berkeley Building, 19-25 West 44th st and 18-22 West 45th st, for a long term.

LOUIS MARKEL, who conducts a chain of Manhattan hosteleries, is reported to be negotiating for a long term lease of the Hotel Roland, at 56 East 59th st, an 8-sty structure, 75x100, adjoining the Board of Education building at the southwest corner of Park av.

SAMUEL H. MARTIN has leased for Henry Voorhis, a client of Goodale, Perry & Dwight, the 4-sty dwelling 144 West 64th st to Jesse Damella.

McDOWELL & McMAHON leased to Apostolos Patrides store at 1275 St. Nicholas av for fruits and vegetables; to Samuel Lefkowitz store at 1277 St. Nicholas av for a delicatessen store; to Nathan Korman store at 206 Audubon av for upholstering and draperies; and to Frank and Paul Burns store at 5085 Broadway for a barber shop.

NEHRING BROTHERS have leased the store at 1271 St. Nicholas av to Miss Frances Harvey.

NEHRING BROTHERS AND MAX BLAU leased 408-10 East 89th st, a 5-sty apartment house, for Herman Kuhne.

THE NEHRING CO. has leased two stores to A. Peterson in the taxpayer on the southeast corner of 182d st and Audubon av.

CHARLES F. NOYES CO. renewed leases for Seig Goldstein with Gabriel & Schall, the store tenant at 205 Pearl st, and Thomas Henderson & Co. the store tenant at 12-14 Cliff st. The Charles F. Noyes Co. has renewed the Gabriel

& Schall lease at an advance in rental of about 33 1/2 per cent., and has re-leased to Thomas Henderson & Co. the store and basement at 12-14 Cliff st at an aggregate rental of \$15,000, at an advance of 25 per cent. over the present rentals. At 4-6 Gold st Mr. Goldstein obtained advances of approximately 55 per cent.

CHARLES F. NOYES CO. has leased for 5 years the entire building at 43 Crosby st for the Lawyers Mortgage Co. to Daniel Castellano; a floor at 284-286 Pearl st for the Fulton Leasing Co. to Charles A. Bugli & Co., and offices at 1481-1483 Broadway for Rialto Theatre Corporation to Miss R. Krieger.

CHARLES F. NOYES CO., agent for H. T. Dewey & Sons Co., a pioneer American wine house, has negotiated a ten year renewal of the Dewey lease covering their premises at 138 Fulton st at an aggregate rental of about \$75,000. The business has been conducted here for thirty-six years. Hiram T. Dewey established this business sixty years ago.

PEASE & ELLIMAN have leased for Lucretia C. and Stella N. Stone to the Schulte Co. for a long term the entire 3-sty building at the northwest corner of 7th av and 23d st, approximately 24x50 ft. The Schulte Co., upon completion of alterations, will open a branch establishment. This corner will have a subway station of the new 7th av subway. The owners were represented by Harrison, Elliott & Byrd. Subleased for G. J. Kneeland his apartment at 144 East 36th st to Miss Adelaide V. Rodriguez; subleased for George Miner his apartment at 740 West End av to Mrs. Marshall Robie; leased for Mrs. Ellen Purcell an apartment at 234 Central Park West to F. J. Rebman; subleased for Mrs. H. B. Perrin her apartment at 56 West 58th st to Mrs. W. C. Warner; and leased for the United States Trust Co., as trustees, for the King estate, a corner store at the southwest corner of 43d st and 5th av, formerly occupied by the Guarantee Trust Co., to the Fifth Av. Shop, as a temporary tenant.

PEASE & ELLIMAN have leased for Mrs. Frederick Roosevelt to Dr. Allan M. Thomas, who recently sold his residence at 35 West 54th st to Walter Rosen, the modern, 5-sty American basement dwelling at 8 East 52d st; also leased for the Douglas Robinson, Charles S. Brown Co., who represented as agents Mrs. Levi P. Morton, a loft at 681 5th av; to Berkley R. Merwin, the 5th av tailor, who has been on the avenue below 34th st for many years; Pease & Elliman also rented an apartment at 138 East 36th st to C. B. Hibbard; one at 510 Park av, to Miss Mary Rafter, and one at 550 West 153d st, to Mrs. B. F. Wright.

PEASE & ELLIMAN have leased to the Schulte Cigar Co. for Gertie A. Gorman, represented by George V. McNally, the store at 3539 Broadway, southwest corner of 145th st.

PEASE & ELLIMAN have rented, furnished, for Mrs. Grace P. Moore her apartment at 1000 Park av to E. W. Miller, of Chicago; furnished, for Mrs. C. A. Flower her apartment at 40 East 62d st to Gustav Schirmer, the music publisher; and, furnished, for Benjamin Baker his apartment at 145 East 35th st to Gerald Morgan.

L. J. PHILLIPS & CO. have leased to James Butler (Inc.) the double store at 5582 Broadway, at the foot of the 231st st subway station. On removal of the present tenants and completion of alterations, it will be added to their chain of grocery stores.

GEO. R. READ & CO. have rented offices for the estate of Charles F. Hoffman in the Beaver Building, 82 Beaver st, to Hegemeyer & Brun; for the Cruikshank Co. in the Columbia Building, 29 Broadway, to Mitchell, Tappin & Co.; and, with Cross & Brown Co., offices in the West Street Building, 90 West st, to Marburg Bros.

GEO. R. READ & CO. have leased for William Cruikshank's Sons, the 4th, 5th and 6th floors at 42 Hudson st, to the H. Michelson Co.; for the Western Union Telegraph Co., the store floor in the Evening Mail Building, 166 Fulton st, to H. Ostrove; for B. Crystal & Son, a floor at 74-80 Washington st, to Manhattan Garment Co., and for the same owners, the 2d floor at 46 West st, to R. E. Edmondson; for William C. Walker's Sons, the 3d floor at 58-60 Reade st, to Camden Electric Co., and for Lehn & Fink, the 5th floor at 118 William st, to Edgertyn Co., Inc. The same brokers were associated with William Cruikshank's Sons, in the recently reported lease to Bassett & Suthpin of the store, basement and sub-basement at 439-41 Lafayette st.

ROBERT R. RAINEY leased the 4-sty building, 92 Barclay st, to John B. Ihl Co.; store and basement, 252 Greenwich st, to Levin's Transfer; lofts in 252-4 Greenwich st, to Pulletan Towel Supply Co. and the Automatic Tool Co.; store and basement, 85 Murray st, to Blackmer Rotary Pump Co., and store and basement, 40 White st, to Robert McDade Co.

M. ROSENTHAL CO. has leased to the Olga Costume Co. space at 27-35 West 24th st; for Albert B. Ashforth, agent, to Gilston, Wilder & Rosenberg the 4th floor at 1178 Broadway; to Miller & Finkel the 4th floor at 12 East 32d st; to S. Taranto space at 27-35 West 24th st; to Samuel Ray the top loft at 35-37 East 10th st; to S. Diamond the 4th floor at 114-116 West 31st st; to Workman & Silver the 1st loft at 164-166 West 25th st; to Samuel Perla the 4th floor at 290 Church st; to L. Fishbein the 1st and 2d lofts at 111 Greene st; for the Silk Realty Co. the top loft for a long term to Levenberg & Bechoff at 8-14 West 30th st; to the Dress Contracting Co. space at 16-20 West 32d st.

M. ROSENTHAL CO. has leased for J. A. Fischer & Co., agent, the 5-sty building at 18 West 23d st to Charles S. Nathan; for M. & L. Hess (Inc.), agents, the entire 10th floor at 134-140 West 29th st; for M. & L. Hess (Inc.), agents, the 3d floor at 28-30 West 25th st to Goldstein & Halpert; to D. Westreich the store and basement at 290 Church st; for E. S. Wildard & Co., agent, the 7th floor at 121-127 West 17th st to Gilman Smith & Co., manufacturers of notions, who have been located for the past

9 years at 45 Greene st; to Dobkin Bros. the 7th floor at 142-146 West 26th st; to Miller-Friedman Co. the 1st loft at 290 Church st; to the Modern Sample Card Co. the 3d loft at 290 Church st; and to the Newland Paper Box Co. the store and basement at 111 Greene st.

LOTON H. SLAWSON CO. leased to Mrs. Carrie Chapman Catt, president of the National American Woman Suffrage Association, on behalf of the Leslie Suffrage Commission, the 15th floor in the Burrell Building, 171 Madison av, to be used as administrative offices for the work of the Commission. The Leslie Suffrage Commission is in process of incorporation under the laws of the State of New York, and is to administer under the direction of five incorporators and ten additional members, the residue of the estate of Mrs. Frank Leslie, amounting to approximately \$1,000,000, which was left for the purpose of carrying out the suffrage work.

E. K. VAN WINKLE, in conjunction with L. J. Phillips & Co., rented a furnished apartment at 3750 Broadway to J. Beach.

E. K. VAN WINKLE has leased for Nathan Behrin, his apartment at 736 Riverside dr to John Held; also an apartment at 678 Academy st to George P. Bolender.

EDWARD C. H. VOGLER has leased to J. Jorgenson & Son, jewelers and opticians, now at 2271 Broadway, the store and basement at 2307 Broadway. The lessees also reserve the right to purchase the building; also leased to Abraham Kubert the store at 84 Lenox av; and to Samuel Wilnetz the store and basement at 428 Amsterdam av.

HENRY WACKER leased the store, basement and loft at 360 1/2 West 45th st to Harry Glass, for use as a laundry; also the northeast corner of 44th st and 9th av to Peter J. Moran for a cafe.

CHARLES B. WALKER has leased for Charles Burkelman space at 26-28 Sullivan st to the Jasper Bayne Co.; for Duff & Co. space at 249 Centre st to Edwin Shellard; for I. Schaefer space in the northwest corner of Grand and Mercer sts to the Warshaw press; for C. Lentino space at 125 Baxter st to L. Wolshin; space at 207-207 1/2 Centre st to M. Brauning; and with Folsom Brothers, Inc., space at 57 Walker st to F. Curro.

WEIL & MAYER leased, with an option of purchase, the plot, 100x100, in the north side of 127th st, 105 ft. east of 3d av, to Morris Goldstein, who will erect a 1-sty garage. The lease is for twenty-one years, with two similar renewals and calls for an annual rental of \$2,000 and taxes. The option of purchase is at \$45,000 over the building loan.

WM. H. WHITING & CO. have rented the entire building at 2 1/2 Murray st to John E. Beggs; the store and basement 112 Fulton st for the John B. Streton Co. to Jacob Corday; the 4th loft at 95 Chambers st through to 77 Reade st to Vitalis Himmer, Jr.; the 2d loft at 76 Beekman st to Richard L. Brown, and the 1st loft at 18 Cliff st to the Mitchell Rand Manufacturing Co.

WILLIAM R. WARE has leased at 60 West 76th st the 5th apartment south to William T. Friedlander and the 6th apartment south to Daniel Buckley. This completes the renting of this building.

SIDNEY L. WARSAWER has leased for Thomas J. Byrne the building at 306 West 38th st to John H. Briscoe.

SIDNEY L. WARSAWER has leased for the Opera House Realty Co., the 1st corner floor in the Grand Opera House, at the corner of 8th av and 23d st, to James Brady, as a dancing studio; also leased the store at 330 West 42d st to the Women's Suffrage Party, for Joseph Sawyer.

SIDNEY L. WARSAWER has leased for the Lipson Amusement Co., the building at 629 8th av, to Patrick Stine.

THE 31ST MADISON CO., Frederick Tench, Pres., leased to the B. N. C. Waist Co. a loft in the main Terry & Tench Building, at 137-41 Madison av, and additional space in the new addition thereto at the northeast corner of 31st st which will be erected in the fall of this year, and ready for occupancy Feb. 1, 1918. George Rosenfeld Co. represented the lessor and E. M. Goodman acted for the lessee.

Bronx.

THE BRONX INTERNATIONAL EXPOSITION obtained from the New York, Westchester and Boston Railroad a 21-year lease on three parcels of ground, aggregating 8 1/2 acres, adjoining the 18-acre exposition site included in the estate of Lord Astor, of Hever Castle, England, at 177th st and the Bronx River. The lease, it is said, carries with it the right to tunnel under the railroad tracks in order to afford ready access to the exposition grounds, direct from the West Farms depot. The additional acreage will be devoted to automobile parking space, a model farm, horticultural, agricultural, oil, fuel, machinery and automobile exhibits.

McDOWELL & McMAHON leased stores at the northwest corner of Grand Boulevard and Concourse and 188th st to Jeffery Brothers, May Cellar and J. M. Gray.

Brooklyn.

BULKLEY & HORTON Co. leased 1378A Dean st, a 3-sty dwelling, to Frederick Leggett.

Queens.

LEWIS H. MAY CO. has leased at Rockaway Park, L. I., for Frank M. Bauer cottage on North West End av to Harry Steitz; for Herman Halsted cottage on South Columbus av to Leon Isaacson; for Geo. Bennett cottage on North 10th av to David S. Hoffman; at Belle Harbor, L. I., for Tillie Oppenheim cottage on North Dennison av to Wm. Isaacson; and for Louise Morrison cottage on Dover av to Thomas F. Cary.

Out of Town.

FEIST & FEIST leased for Julia B. Randolph, to George B. Smith, of Keansburg, N. J., the 3-sty dwelling, at the northeast corner of Lincoln Park and Halsey st, Newark, N. J.; also renewed for Frederick M. Hunt, to L. S. Plaut & Co., the lease on the property in the rear of 490-494 Washington st, Newark.

FEIST & FEIST have leased for Levi Weingarten the building at the southwest corner of Austin and Astor sts to the Wegman Piano Co.; also offices at 164 Market st to the American Adjustment Association, Newark.

E. C. GRIFFIN & P. H. COLLINS rented at Larchmont, N. Y., for Herbert W. Smith his cottage on Willow av, to Edward M. C. Tower, of New York; for Mrs. G. S. Hayward, her cottage, The Den, on Prospect av, to Robert L. Houston, of New York; for Mrs. Henry M. Sedley her large cottage on Magnolia av to Walter F. Burns.

FISH & MARVIN have rented for a long term for Mrs. Agnes L. Holmes her property at 392 Webster av, New Rochelle, to Thomas N. Starkie, of Philadelphia.

FISH & MARVIN have rented, furnished, the property of Mrs. Theodore Mead, at Wilson Park, Tarrytown, comprising 3 1/2 acres, large residence and outbuildings. The tenant is Charles E. Danforth; also rented for the summer, furnished, Miss Alice Lyon's property at Chappaqua, known as "Little Orchard," and comprising 3 acres of land, residence and outbuildings, to Edwin J. Beinecke.

GRIFFEN, PRINCE & RIPLEY (INC.) leased for Henry C. Baillie his residence on Lindon pl, Sound View Park, Rye, to a client for the summer, and the residence of Mrs. Jessie A. Kent, in Lawrence Park, Bronxville, furnished, for the season.

PAYSON McL. MERRILL CO. leased, unfurnished, for Henry O. Havemeyer to Roy C. Megargel, of Megargel & Co., bankers, several acres, improved with large brick dwelling and garage, on Cedar av, Hewlett, L. I.

PAYSON McL. MERRILL CO. sub-leased for George Von Utassy to Donaldson Clark the Rutherford House on Lover's la, opposite the golf links of the Rockaway Hunting Club, Cedarhurst, L. I.; also for William R. Owen, to Mr. Von Utassy, his property on Oakwood av, Lawrence, L. I.

JOHN F. SCOTT rented at Cedarhurst, L. I., for George F. Hurd, his country place in Briarwood Crossing to Nathaniel S. Reeder, of the Pressed Steel Car Co., and for Herbert Mansley his house in Park Row to Leonard J. Wyeth, the broker.

REAL ESTATE NOTES.

AARON COLEMAN has moved his office from 360 7th av to 1182 Broadway, room 801.

O'REILLY & DAHN announce the removal of their office to 124 East 86th st.

EDWARD C. H. Vogler has been appointed agent for the apartment house at 151 West 80th st.

HARLEM PROPERTY OWNERS' ASSOCIATION will hold its regular meeting to-night at 147 East 125th st.

RONALD E. CURTIS, who recently returned from service on the Mexican border, is back again at his desk in the office of Sutton & Benjamin, 59 William st.

A. ARENT CO. has taken over the management of the properties 1339-1343-1347 and 1351 Prospect av, corner of 169th st, for the new owner, the West Farms Construction Co.

LEON S. ALTMAYER and Albert B. Ashforth have negotiated a first mortgage of \$130,000 at 5 per cent. for a long term of years on the 9-sty elevator apartment house, 146-148 East 49th st, near Lexington av.

ROSINA VOLHART sold the 4-sty business building 28x60, at 32 Front st, to Hewlett Brothers, lubricating oil dealers, who have occupied the building under lease for many years. Mrs. Vollhart acquired the property about four years ago at auction.

R. S. ELLIOTT bought through Douglas Robinson, Charles S. Brown Co. from Mrs. Mary U. Hoffman the 5-sty building, 20x75, at 13 Greenwich av, opposite Jefferson Market, and resold it to Louis Ettlinger, who will alter for business purposes.

JOSEPH P. DAY, Henry Brady and William H. Archibald have been appointed by the Commissioners of the Sinking Fund as appraisers for the block occupied by the Fulton Market, bounded by Fulton, Front, Beekman and South sts, and also the plot of about 20 acres owned by the Riggs estate on Inwood Hill at the extreme northerly end of Manhattan Island.

CHARLES F. NOYES CO. has been appointed exclusive manager agent for the six store and loft buildings at 169-175 Front st and 28-30 Burling slip, recently purchased by Joseph F. Cullman; for the "Scott Building," 35-37 Frankfort st, also owned by Joseph F. Cullman; for the "India House" property, 1-2 Hanover sq, including 60-64 and 68 Pearl and 97-103 Pearl st, recently purchased by J. Reuben Clark, Jr.; for the 8-sty building at 466-470 Washington st, owned by the Coastwise Realty Co.; for the 12-sty "Evening Mail Building," 23-27 City Hall pl; for the two loft buildings, 129-131 Maiden la, recently purchased by James J. Moore; for the 7-sty building at 89 Fulton st, recently purchased by the City Real Estate Co.; for the 6-sty building, 16-20 East 7th st, owned by John L. O'Brien, receiver; for 166 Norfolk st, owned by the New York Post Graduate Medical School & Hospital, and for the 5-sty building at 43 Crosby st, and for the 5-sty loft building 90 Front st.

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 Feb. 16 to 21 | 1916 Feb. 18 to 24 |
|------------------------------------|-----------------------|-----------------------|
| Total No..... | 132 | 96 |
| Assessed Value..... | \$6,903,900 | \$4,068,800 |
| No. with consideration..... | 24 | 16 |
| Consideration..... | \$453,713 | \$839,875 |
| Assessed Value..... | \$508,200 | \$912,800 |
| Jan 1 to Feb. 21 Jan. 1 to Feb. 24 | | |
| Total No..... | 1,148 | 1,094 |
| Assessed Value..... | \$78,540,450 | \$62,360,000 |
| No. with Consideration..... | 150 | 152 |
| Consideration..... | \$8,806,587 | \$7,652,586 |
| Assessed Value..... | \$10,997,300 | \$7,931,050 |

Mortgages.

| | 1917 Feb. 16 to 21 | 1916 Feb. 18 to 24 |
|-------------------------------------|-----------------------|-----------------------|
| Total No..... | 54 | 67 |
| Amount..... | \$6,788,442 | \$1,848,084 |
| To Banks & Ins. Cos..... | 6 | 13 |
| Amount..... | \$873,000 | \$908,400 |
| No. at 6%..... | 21 | 35 |
| Amount..... | \$5,677,150 | \$822,344 |
| No. at 5 1/2%..... | 3 | 4 |
| Amount..... | \$16,500 | \$63,000 |
| No. at 5%..... | 14 | 6 |
| Amount..... | \$951,000 | \$63,500 |
| No. at 4 1/2%..... | 1 | 3 |
| Amount..... | \$16,000 | \$58,500 |
| No. at 4%..... | ..... | ..... |
| Amount..... | ..... | ..... |
| Unusual Rates..... | 1 | 1 |
| Amount..... | \$40,000 | \$40,000 |
| Interest not given..... | 14 | 18 |
| Amount..... | \$87,792 | \$800,740 |
| Jan. 1 to Feb. 21 Jan. 1 to Feb. 24 | | |
| Total No..... | 549 | 557 |
| Amount..... | \$22,074,424 | \$15,537,439 |
| To Banks & Ins. Cos..... | 114 | 125 |
| Amount..... | \$10,231,400 | \$7,434,650 |

Mortgage Extensions.

| | 1917 Feb. 16 to 21 | 1916 Feb. 18 to 24 |
|-------------------------------------|-----------------------|-----------------------|
| Total No..... | 26 | 26 |
| Amount..... | \$1,726,000 | \$1,209,250 |
| To Banks & Ins. Cos..... | 20 | 13 |
| Amount..... | \$1,498,000 | \$1,014,500 |
| Jan. 1 to Feb. 21 Jan. 1 to Feb. 24 | | |
| Total No..... | 344 | 312 |
| Amount..... | \$22,230,675 | \$15,973,302 |
| To Banks & Ins. Cos..... | 173 | 173 |
| Amount..... | \$16,715,575 | \$12,952,300 |

Building Permits.

| | 1917 Feb. 16 to 23 | 1916 Feb. 19 to 25 |
|-------------------------------------|-----------------------|-----------------------|
| New Buildings..... | 5 | 4 |
| Cost..... | \$6,047,500 | \$520,000 |
| Alterations..... | \$121,550 | \$142,400 |
| Jan. 1 to Feb. 23 Jan. 1 to Feb. 25 | | |
| New Buildings..... | 57 | 41 |
| Cost..... | \$11,280,800 | \$6,259,295 |
| Alterations..... | \$2,063,887 | \$2,006,684 |

HIGH GRADE PUBLICITY for MODERN BUILDINGS

The renting value of a new apartment house often depends upon the outside appearance of the building.

Until February 28th, we will erect complete, along our commercial lines, the regular "Brighter Brooklyn" 5 light Lamp Post at the special price of \$49.25—easy monthly payments if desired.

Write or phone any office for details.

Edison Electric Illuminating Co. of Brooklyn
360 Pearl Street
Telephone 8000 Main

BRONX. Conveyances.

| | 1917 Feb. 16 to 21 | 1916 Feb. 18 to 24 |
|-------------------------------------|-----------------------|-----------------------|
| Total No..... | 95 | 94 |
| No. with consideration..... | 14 | 14 |
| Consideration..... | \$63,662 | \$157,724 |
| Jan. 1 to Feb. 21 Jan. 1 to Feb. 24 | | |
| Total No..... | 802 | 874 |
| No. with consideration..... | 103 | 106 |
| Consideration..... | \$725,386 | \$974,436 |

Mortgages.

| | 1917 Feb. 16 to 21 | 1916 Feb. 18 to 24 |
|-------------------------------------|-----------------------|-----------------------|
| Total No..... | 37 | 61 |
| Amount..... | \$144,500 | \$803,706 |
| To Banks & Ins. Cos..... | 3 | 5 |
| Amount..... | \$6,000 | \$437,500 |
| No. at 6%..... | 17 | 26 |
| Amount..... | \$39,400 | \$524,168 |
| No. at 5 1/2%..... | 2 | 1 |
| Amount..... | \$4,130 | \$5,000 |
| No. at 5%..... | 8 | 5 |
| Amount..... | \$67,220 | \$66,975 |
| No. at 4 1/2%..... | ..... | ..... |
| Amount..... | ..... | ..... |
| Unusual rates..... | ..... | 5 |
| Amount..... | ..... | \$4,063 |
| Interest not given..... | 10 | 24 |
| Amount..... | \$33,750 | \$203,500 |
| Jan. 1 to Feb. 21 Jan. 1 to Feb. 24 | | |
| Total No..... | 394 | 532 |
| Amount..... | \$2,891,055 | \$4,951,940 |
| To Banks & Ins. Cos..... | 33 | 43 |
| Amount..... | 605,350 | \$1,294,000 |

Mortgage Extensions.

| | 1917 Feb. 16 to 21 | 1916 Feb. 18 to 24 |
|-------------------------------------|-----------------------|-----------------------|
| Total No..... | 4 | 12 |
| Amount..... | \$41,500 | \$129,750 |
| To Banks & Ins. Cos..... | 2 | 5 |
| Amount..... | \$18,500 | \$40,750 |
| Jan. 1 to Feb. 21 Jan. 1 to Feb. 24 | | |
| Total No..... | 133 | 116 |
| Amount..... | \$2,808,799 | \$2,268,800 |
| To Banks & Ins. Cos..... | 35 | 46 |
| Amount..... | \$854,750 | \$1,221,255 |

Building Permits.

| | 1917 Feb. 16 to 21 | 1916 Feb. 18 to 24 |
|-------------------------------------|-----------------------|-----------------------|
| New Buildings..... | 3 | 10 |
| Cost..... | \$125,000 | \$176,300 |
| Alterations..... | \$4,750 | \$24,725 |
| Jan. 1 to Feb. 21 Jan. 1 to Feb. 24 | | |
| New Buildings..... | 45 | 100 |
| Cost..... | \$1,076,175 | \$3,190,400 |
| Alterations..... | \$124,925 | \$110,975 |

BROOKLYN. Conveyances.

| | 1917 Feb. 15 to 20 | 1916 Feb. 17 to 23 |
|-------------------------------------|-----------------------|-----------------------|
| Total No..... | 376 | 344 |
| No. with consideration..... | 32 | 27 |
| Consideration..... | \$218,030 | \$100,988 |
| Jan. 1 to Feb. 20 Jan. 1 to Feb. 23 | | |
| Total No..... | 3,097 | 3,159 |
| No. with consideration..... | 357 | 283 |
| Consideration..... | \$4,918,324 | \$2,549,853 |

Mortgages.

| | 1917 Feb. 15 to 20 | 1916 Feb. 17 to 23 |
|-------------------------------------|-----------------------|-----------------------|
| Total No..... | 276 | 257 |
| Amount..... | \$1,086,292 | \$1,162,652 |
| To Banks & Ins. Cos..... | 42 | 78 |
| Amount..... | \$273,750 | \$475,400 |
| No. at 6%..... | 173 | 141 |
| Amount..... | \$573,082 | \$465,125 |
| No. at 5 1/2%..... | 45 | 79 |
| Amount..... | \$277,650 | \$536,750 |
| No. at 5%..... | 36 | 21 |
| Amount..... | \$168,920 | \$97,500 |
| Unusual rates..... | 1 | 1 |
| Amount..... | \$800 | \$800 |
| Interest not given..... | 21 | 15 |
| Amount..... | \$65,840 | \$62,477 |
| Jan. 1 to Feb. 20 Jan. 1 to Feb. 23 | | |
| Total No..... | 2,194 | 2,447 |
| Amount..... | \$9,424,144 | \$10,217,418 |
| To Banks & Ins. Cos..... | 386 | 569 |
| Amount..... | \$2,801,050 | \$3,748,775 |

Building Permits.

| | 1917 Feb. 16 to 21 | 1916 Feb. 18 to 24 |
|-------------------------------------|-----------------------|-----------------------|
| New Buildings..... | 50 | 104 |
| Cost..... | \$692,000 | \$721,250 |
| Alterations..... | \$67,325 | \$10,970 |
| Jan. 1 to Feb. 21 Jan. 1 to Feb. 24 | | |
| New Buildings..... | 659 | 717 |
| Cost..... | \$5,570,200 | \$5,701,270 |
| Alterations..... | \$485,320 | \$427,635 |

QUEENS. Building Permits.

| | 1917 Feb. 16 to 21 | 1916 Feb. 18 to 24 |
|-------------------------------------|-----------------------|-----------------------|
| New Buildings..... | 28 | 77 |
| Cost..... | \$136,180 | \$472,668 |
| Alterations..... | \$6,330 | \$10,974 |
| Jan. 1 to Feb. 21 Jan. 1 to Feb. 24 | | |
| New Buildings..... | 390 | 739 |
| Cost..... | \$1,217,167 | \$2,773,162 |
| Alterations..... | \$114,627 | \$141,788 |

RICHMOND. Building Permits.

| | 1917 Feb. 16 to 21 | 1916 Feb. 18 to 24 |
|-------------------------------------|-----------------------|-----------------------|
| New Buildings..... | 10 | 19 |
| Cost..... | \$267,765 | \$28,075 |
| Alterations..... | \$2,100 | \$1,800 |
| Jan. 1 to Feb. 21 Jan. 1 to Feb. 24 | | |
| New Buildings..... | 81 | 98 |
| Cost..... | \$474,708 | \$127,845 |
| Alterations..... | \$69,440 | \$19,330 |

CURRENT BUILDING OPERATIONS, MATERIALS AND SUPPLIES

NUMEROUS and varied are the factors that have to be taken into consideration when discussing the building situation today, and a forecast of what is likely to occur during the next few weeks becomes a difficult matter. Unsettled national and international politics, scarcity of skilled labor, inclement weather, excessive cost of labor and structural materials, and freight embargoes have all combined in complicating the status of the industry to an extent that it almost seems idle to attempt to outline the prospects. New conditions crop up daily that exert a powerful influence on the building trade and the markets for materials and supplies. Recently there have been strong indications of an awakening in many lines of construction. Locally, however, these indications have been dispelled by the new conditions that have affected the trade as a unit. In certain sections of the country it is reported that building operations are piling up rapidly and an excellent season is anticipated. Farsighted contractors have lately been securing a considerable amount of business in rural and suburban communities and it is quite evident that a great amount of money is available in these sections for structural improvements that will be undertaken during the coming spring and summer.

The local building field has experienced rather a dull week. The contracts that were placed were for the construction of comparatively small and unimportant operations. Alteration projects now predominate and there is a limit even to these. There are indications of a large amount of contemplated work, some now figuring and more for which the plans are in course of preparation, but there are no prospects that the majority of this work will become active until the general situation is improved. The architects of the Metropolitan district have any number of plans on their boards for important building operations, but under the existing circumstances and conditions they are likely to be held in abeyance for some months, or at least until times are more propitious.

Common Brick.—Clear and moderating weather conditions have assisted greatly in instilling considerably more activity into the market for common brick and the consensus of feeling among the dealers in this commodity is that the market conditions are due to improve steadily. Generally there is a more optimistic atmosphere in the trade. During the past week the brick market has picked up to a considerable extent, with sales more numerous and inquiries much more satisfactory than they have been for some time. Common brick prices have advanced. Quotations are now being made from \$9.50 to \$9.75 to dealers in cargo lots, an increase of 50c. over the quotations of one week ago. Dealers state that these prices are susceptible of a still further advance and it is likely to happen in the near future. There were no arrivals from up-river during the week as the Hudson is frozen solid. While the long predicted boom in the building line has not materialized as yet, hopes of its ultimate arrival have not been abandoned by the dealers in building materials and supplies. The disquieting times, as regards national and international politics, are not exactly conducive to boom times in the building trades, but as soon as this situation is cleared up there will no doubt be a resumption of building activity that will energize all departments of the industry.

SUMMARY—Transactions in the North River brick market for the week ending February 23, 1917.

Building material prices are still advancing and at the present writing no prediction can be made as to when the limit will be reached. The demand in practically all lines is healthy and the advances are generally traceable to short stock and inability on the part of dealers to obtain supplies on account of the freight embargoes and congestion. Lumber is scarce and there is little doubt in the minds of local dealers but that the prices of all kinds and grades of this commodity will be increased to a considerable extent as the year wears on. Cement and other masons' materials are exhibiting a tendency toward price advances and the dealers in brick state that they would not be greatly surprised if their product was to sustain a substantial increase as the building season gains in activity.

At this writing there seems to be a slight improvement in the freight situation, but prominent railroad men have stated that it will be at least three weeks or a month before the conditions begin to approach the normal. The unfavorable weather of the past few weeks has done much to complicate a condition that had become intolerable in all of its phases. Practically all manufacturers and dealers of building materials have felt the force of the freight tie-up during recent months and they will all rejoice in the prospects of improvement, for their business has suffered greatly through cancelled contracts and lost orders due to the fact that no definite date of delivery could be promised.

Much interest has been aroused in the building trades in the coming National Complete Building Exposition that is scheduled to be held in the Grand Central Palace, March 5 to 11. The plans for this event include exhibitions of all phases of building construction, which will be arranged in an interesting and artistic manner. The show will contain many features for the prospective home builder, in fact it has been arranged with the view of demonstrating to the man about to erect a home for his own occupancy, the various materials and methods that might be used to advantage and their relations to each other.

Condition of market: Demand better; prices higher. Quotations: Hudson Rivers, \$9.50 to \$9.75 to dealers in cargo lots alongside dock. Number of cargoes left over from last week, 20; arrived, 0; sales, 8.

Distribution: Manhattan, 6; Brooklyn, 2. Seven of these sales were from the open and one from the covered list. Left over Friday, February 23, 13.

Lumber.—Practically all branches of the lumber industry, especially in the Metropolitan district, are showing a very satisfactory volume of business. For this time of the year, and with the difficulties that the trade has been subjected to in the form of labor shortage and freight embargoes and congestion, the condition of the lumber market is holding strong with a steadily rising price tendency. The outlook for active spring business at excellent prices is of the best, but at the present writing there is no telling what might happen to the market in the face of the existing unsettled diplomatic situation. It is greatly feared that the outbreak of active hostilities would adversely affect this market, first, by slowing down the building activities and curtailing the number of projects, thus reducing the demand for lumber products, and second, by further freight embargoes in favor of the transportation of war munitions and supplies, limiting the available supply of this important building commodity. According to the plans now forming for the National Complete Building Exposition that will be held in the Grand Central Palace during March, the lumber industry will

be represented in a varied and striking manner by elaborate exhibits, several of which have been especially designed and constructed for this show. Lumber products of all descriptions and from all sections of the country will be included as a part of the exhibit of the lumber industry.

Structural Steel.—The general apathy of the building trades, and particularly that noticeable in the local territory, is reflected in the dullness of the structural steel industry as applied to the market for steel for building purposes. While the number of contemplated operations requiring heavy tonnages is large and numerous projects have been figured during the last few weeks, the actual bookings for structural steel for local consumption has been exceedingly light. The principal order placed during the past week was that of the George A. Just Company for 500 tons of steel to be used in the construction of a theatre in 44th street for the Shubert interests. The foregoing does not mean, however, that the steel industry is suffering from a lack of business. Fabricating shops have sufficient orders on their books to keep their plants running to full capacity for the balance of the year. Active building projects, outside of the Metropolitan district, are quite numerous and include a number of large and important operations that will consume an immense tonnage of structural steel. The railroads of this country continue heavy buying of steel for track and bridge requirements for the next year. The records of the Bridge Builders' and Structural Society, as compiled by its secretary, show that during the month of January, 1917, sixty-one and a half per cent of the entire capacity of the bridge and structural shops of the country was contracted for.

Window Glass.—Producers of this commodity continue to be hampered in manufacturing by the serious shortages of both raw materials and fuel supply. The lack of sufficient coal and natural gas is being felt keenly by glass manufacturers and it is said that the number of idle factories is steadily increasing on this account. The glass market continues strong, with orders and inquiries brisk. Stocks, however, are low. Although window glass prices are as yet unchanged, the prediction is made that they will shortly be advanced, as the factories have substantial balances due on contracts at October prices and they are not exactly desirous of accepting additional orders at the present levels. From the viewpoint of the window glass manufacturer and dealer the outlook for a very active building season seems excellent.

Copper.—During the past week the copper market had gained considerable strength with premiums on nearby deliveries. The demand is still strong, but not quite so brisk as it has been. Spot metal is scarce and dealers with supplies of spot and March electrolytic metal declare that there is a prospect of 40c. copper very soon. This condition is due to the freight congestion, which seems to be getting worse instead of better.

Wire Products.—American agents of the Russian Government recently opened negotiations with American mills for 100,000 tons of barbed wire scheduled for shipment before July. The rumor is abroad that some of this business has already been placed with the United States Steel Products Co., and the independent mills in the Pittsburgh district. The Italian Government is also in the market for approximately 20,000 tons of barbed wire for shipment during the coming four months.

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\$9.50@ \$9.75
 Raritan commonNo quotation
 Second hand common, per load of 1,500 4.00@ —

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.....\$1.97@ \$2.07
 Rebate on bags, returned, 10c. bag.
 Rosendale Natural, to dealers, wood or duck bags.....\$1.00@ —
 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.....\$0.0825
 4x12x12 in..... .11
 8x12x12 in..... .14
 10x12x12 in..... .165
 12x12x12 in..... .206
 Interior—
 2x12x12 in.....\$0.064
 3x12x12 in..... .064
 4x12x12 in..... .072
 6x12x12 in..... .096

LIME (standard 300-lb. bbls., wholesale):
 Eastern common\$1.60@ \$1.65
 Eastern finishing 1.70@ 1.85
 Hydrated common (per ton)....@ 9.50
 Hydrated finishing (per ton)..@ 12.68

LINSEED OIL—
 City Brands, boiled, 5 bbl. lots. —@ \$0.98
 Less than 5 bbls. —@ .99

GRAVEL (500 cu. yd. lots f. o. b. alongside 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 in., 16 to 20 ft.\$30.00@ \$38.00
 14 to 16 in. 40.00@ 44.00
 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)...\$29.00@ \$32.00
 Wide cargoes 32.00@ 34.00
 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\$4.25@ \$4.50
 Cypress lumber (by car, f. o. b. N. Y.):
 Firsts and seconds, 1-in.\$48.50@ —
 Cypress shingles, 6x18, No. 1
 Hearts 8.75@ \$9.00
 Cypress shingles, 6x18, No. 1
 Prime 7.25@ —
 Quartered oak 85.00@ 88.00
 Plain oak 60.00@ 63.00

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.\$0.06¾
 Block, 3 in. (hollow) 0.6¾
 Block, 4 in. (hollow)..... .08
 Boards, ¾ in. x 8 ft. 12½
 Boards, ¾ in. x 8 ft. 15½

SAND—
 Screened and washed Cow Bay, 500 cu. yds. lots, wholesale.. \$0.50@ \$0.55
 STRUCTURAL STEEL (Plain material at tidewater, cents per lb.):
 Beams & channels up to 14 in. 3.419@ 3.919
 Beams & channels over 14 in. 3.419@ 3.919
 Angles 3x2 up to 6x3 3.419@ 3.919
 Zees and tees 3.419@ 3.919
 Steel bars, half extras 3.419@ 3.919

TURPENTINE:
 Spot, in yard, N. Y., per gal. —@ \$5.31½
 WINDOW GLASS, Official discounts from Jobbers' lists:
 Single strength, A quality, first three brackets 86%
 B grade, single strength, first three brackets 88%
 Grades A and B, larger than the first three brackets, single thick 85%
 Double strength, A quality..... 86%
 B quality 87% + 5%

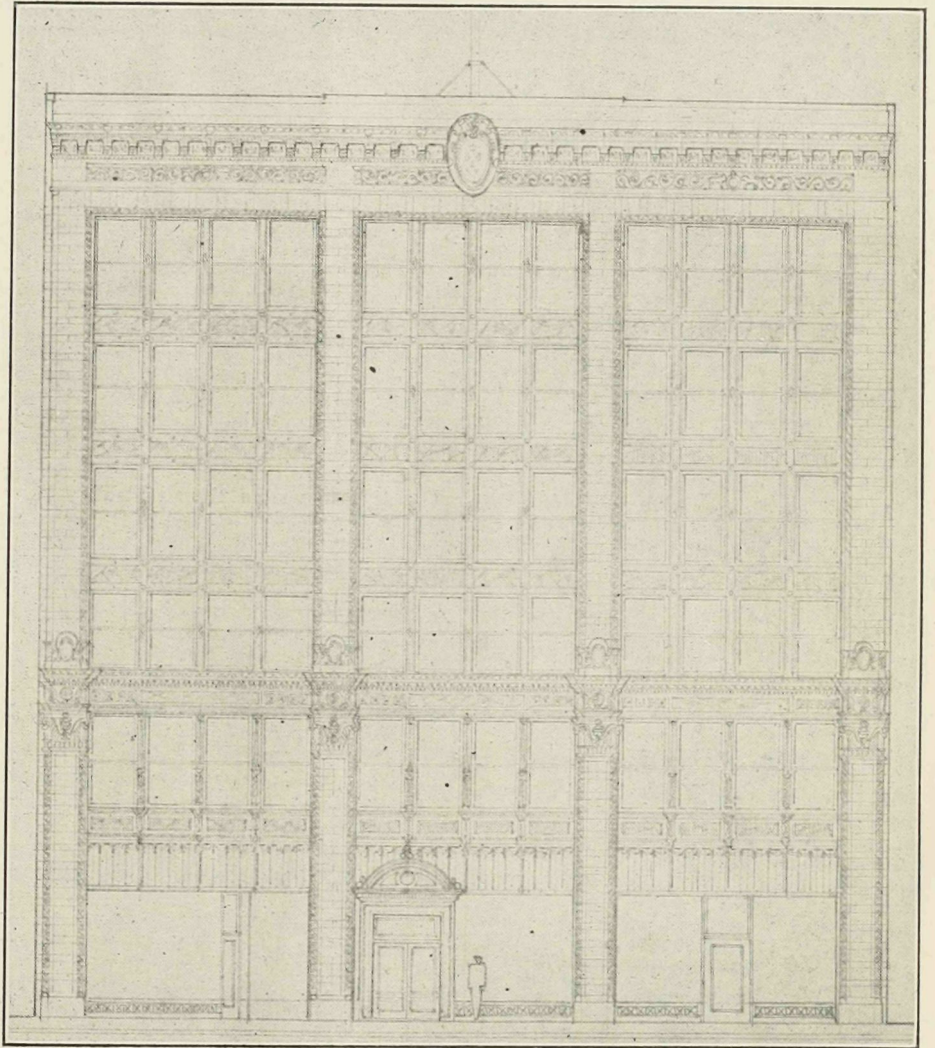
BUILDING PROJECT FOR 42ND STREET

Alterations to the Halter Building and Erection of a New Structure Comprise Operation

WORKING plans are now in progress for an interesting building operation in West 42d street, between Sixth avenue and Broadway. The property scheduled for improvement is located at 110 to 114 West 42d street, running through to 107 to 117 West 41st street, and consists of a plot measuring 75x200 feet. The proposed operation is virtually two distinct projects, although they will be contracted for as a unit. The work involves extensive alterations to the Halter Building, at 112 and 114 West

This facade has been designed in the Renaissance style and will be constructed of limestone, or terra cotta with limestone trimmings, as may be decided later. The building is at present occupied and the alterations will be made without disturbance to the tenants.

The new six-story structure will be thoroughly modern in all phases of its design and construction. It will be of fireproof construction throughout and will occupy a plot approximately 25x98 feet. Floor levels will be similar in height to the present building and, in



Alfred C. Bossom, Architect.
 PROPOSED NEW 42D STREET FACADE.

42d street, occupied by the Consolidated Gas Company, and the erection of a new six-story fireproof structure on the twenty-five-foot lot adjoining on the east. The owner is the James McCreery Realty Corporation, Paul H. Fairchild secretary, on premises. The plans and specifications are now being prepared by Alfred C. Bossom, architect, 366 Fifth avenue, and it is expected that estimates will be taken and a general contract for construction awarded at an early date. The cost of the entire project is placed at approximately \$100,000.

The alterations to the existing building will consist of general remodeling and modernizing. The plumbing and lighting installations will be thoroughly overhauled and extended and the steam heating system will be supplemented by additional boiler sections and new radiation. Two new cars will be provided for the present shafts and one entirely new elevator will be installed. At the present time the building has stores on the first floor and lofts above. According to the plans the two upper floors will be remodeled into office suites. The entire 42d street facade will be removed and a new one constructed that will harmonize with that of the new structure to be built on the adjoining plot.

fact, all parts of the new work will be made to conform as near as possible to the existing building. Steam heat for this structure will be supplied from the enlarged plant located in the old building. Interest in this project is increased by virtue of the fact that it will follow close on the commencement of activity for the construction of the permanent exhibition hall and commercial hotel owner by the Bush Terminal Company, located on the same block and occupying the premises 132 and 134 West 42d street and abutting property at 135 West 41st street. The demolition of the old buildings on the site of this operation is now in progress and the new structure will be erected under a general contract obtained by the Thompson-Starrett Co.

Confectioners to Build.

Stern & Saalsberg Company, confectionery manufacturers, intend to erect a seven-story brick and reinforced concrete factory building, to measure 50x100, at 420-422 West 45th street. Buchman & Fox, 30 East 42nd street, architects, are preparing plans for the project. Chauncey Matlock, 30 East 42nd street, has been retained as steam engineer.

Brooklyn Elevator Apartments.

Shampan & Shampan, 772 Broadway, Brooklyn, have completed plans for a six-story, high class elevator apartment house to be erected on a plot 75x179, in the south side of South 9th street, 171 feet east of Bedford avenue, for the Ross Land Company, at an estimated cost of \$200,000. The building will be one of the largest of size in the Williamsburg section and will accommodate forty-eight families. It will be the pioneer elevator apartment house in the district, and both interesting and attractive details will be incorporated in the design. The exterior of the building is designed in an Italian Renaissance style of architecture with a Florentine feeling, and will be constructed with a cherry red brick and trimmings of granite and Indiana limestone. The sky-line of the facade will be broken by two high towers at each end of the building, roofed with Spanish tile. The reception hall will be 20x40 feet in size. The finish of the vestibule and reception hall will be entirely of imported marble. A carved marble fire-place will be situated in the reception hall, the predominant feature of which will be a handsome marble staircase. The passenger elevator will be of large size owing to the large number of tenants that will occupy the building. The elevator car will be finished in Circassian walnut.

Plan Downtown Skyscraper.

The American Bank Note Company has filed plans for a thirty-five story office building on the property at 78 to 86 Trinity Place, running through to 111 to 123 Greenwich street, opposite Trinity Church. The plot has a frontage of 124.6 feet in Trinity Place, and 178.1 feet in Greenwich street. The building has been designed by I. N. Phelps Stokes as architect, in the Gothic style. The main structure will be twenty-eight stories in height and it will be surmounted by a seven story tower. Its estimated cost has been placed at \$4,500,000. On the plot at present is the old seven-story building which was vacated when the American Bank Note Company moved its plant to Hunts Point in the Bronx.

New Home for Tiffany Studios.

C. T. Wills (Inc.) 286 Fifth avenue, has been awarded the general contract for the eighty-story showroom and office building to be erected at 13 West 57th street, for Mrs. E. S. Coffin, owner, and the Tiffany Studios, now at Madison avenue and 45th street, as lessee, from plans by Renwick, Aspinwall & Tucker, 8 West 40th street. The present home of the Tiffany Studios was leased recently by August Heckscher to a building company which plans the erection of a tall commercial building, necessitating the removal of the Tiffany Studios to other quarters. The 57th street property is now occupied by a residence.

\$500,000 Improvement at Troy.

The City of Troy has had preliminary plans completed for the development of its water front by John C. Watts, engineer, which will involve an outlay of approximately \$500,000. The first contract will be for about a mile of reinforced concrete bulk heads and docks along the river front. The improvement in its entirety calls for an expenditure of \$500,000.

Modernization In John Street.

Walter H. Volckening and John H. Holler, Jr., 82 Wall street, are the associate architects in charge of the modernizing of 17 to 23 John street, which was reported leased, with option to purchase, in the Record and Guide of February 17. Plans are in course of preparation and work will be started immediately after May 1, when possession to the property will be obtained.

Designing Downtown Offices.

Alfred C. Bossom, 366 Fifth avenue, will draw plans for the granite stone and terra cotta office building to be erected on the plot 90x190, at 35 to 39 Broadway, running through to Trinity place. Considerable space in the building will be

occupied by the importing and exporting firm of Gaston, Williams & Wigmore, which acquired the property last week from the Hemenway estate of Boston, through William D. Bloodgood & Company and the Douglas Robinson, Charles S. Brown Company.

Lofts Will Replace Theatre.

Eugene De Rosa, 150 Nassau street, is preparing plans for a sixteen-story brick, stone and terra cotta office building, to measure 110x140, at the northeast corner of Broadway and 29th street. The plot has a frontage of 110.9 feet on Broadway, and 140.5 feet in 29th street, at present occupied by the famous old theatrical landmark established many years ago by Weber & Fields. This plot was leased last week for a long term by the Altman Estates, Inc., Frederick Altman, president, from the estate of John G. White. The building will represent an outlay of about \$750,000, and the entire transaction, including the rental for the term, will involve approximately \$1,500,000.

Will Install Stores.

The Nason Realty Company, 170 Broadway, which acquired last week from the receivers of the American Real Estate Company, the block front in the north side of 163rd street, from Simpson to Fox streets, occupied by three five-story apartment houses, plans to alter the buildings, for the installation of seventeen stores, at an estimated cost of \$75,000. Maximilian Zipkes, 405 Lexington avenue, who is drawing the plans, will have complete charge of the project.

Typewriter Co. to Build.

The Corona Typewriter Company, now at 141 West 42nd street, is having plans prepared by John Mead Howells, 470 Fourth avenue, for a two-story brick and terra cotta store and salesroom, in the north side of 42nd street, near Sixth avenue. The exact location of the plot could not be ascertained this week.

PERSONAL AND TRADE NOTES.

Lowinson & Schubert, architects, are now located at 366 Fifth avenue.

Arthur F. Jones, builder, has moved from 16 East 33d street to 1123 Broadway.

A. W. Stannard, architect, formerly of 1790 Broadway, is now located at 1 East 39th street.

The African Tile Co. of Tunis (Inc.), 18 East 37th street, has obtained the contract for tile work for the Goldsmith residence at Scarsdale, N. Y.

W. Jacobus, former expert in old material for the U. S. Navy Department, has become associated with the Salvage Disposal Corporation, 295 Church street.

The Lidgerwood Mfg. Co., 26 Liberty street New York, has opened an office in the Hibernian building, Los Angeles, Cal. Charles A. Becktold is in charge.

W. G. Cornell & Company Everett Building, Fourth avenue and 17th street, have received the contract for irrigation (underground lawn system) at Selina, Kansas, from privately prepared plans for D. A. Nelson.

New Jersey Dock & Bridge Building Co., Elizabeth, N. J., has removed its office from the Schwed Bldg., 208-210 Broad street, to room 303 Kean Bldg., 120 Broad street. Charles H. Moore is president of the company.

Barnett Iron Works (Inc.) have opened offices and shop at the northwest corner of Southern Boulevard and 145th street. Mr. Barnett was formerly connected with the firm of Sanders & Barnett, since retired from business.

The Spring Valley Coal & Lumber Co. has been incorporated at Spring Valley, N. Y., for a general lumber business with a capital of \$200,000 by A. D. Oakley, of Pearl River; C. A. Cooke, of Hackensack, N. J., and R. A. Van Voorhis, of Jersey City.

Pierce, Butler & Pierce Mfg. Corpora-

tion held a convention of all of its eastern salesmen at the company's plant in Eastwood, N. Y., near Syracuse, recently. Two entire days were given up to sessions on business matters connected with the sale of the company's products.

Gen. George W. Goethals has opened offices for the practice of consulting engineering at 43 Exchange place. General Goethals has associated with himself a staff of specialists and will carry on a general consulting practice in civil, electrical, mechanical and hydraulic engineering.

McClellan Refrigerating Machine Company, Edward S. Band, 47 West 42d street, eastern sales manager, has obtained the contract for the refrigerating machines in the country residences of Charles Sabin at Southampton, L. I., and of Samuel F. Pryor at Greenwich, Conn.

New Jersey Terra Cotta Co., 149 Broadway, has been awarded the general contract for furnishing the architectural terra cotta or the sixteen-story mercantile building being erected at the northwest corner of Broadway and 21st street, from plans by Maynicke & Franke. Jacob A. Zimmerman & Son have the general contract.

Horace W. Peaslee, of Washington, D. C., has been designated landscape architect of public buildings and grounds in Washington, D. C. He will, however, maintain his private offices in Washington for the practice of architecture. He is preparing plans for a field house and recreation group to cost, when completed, about \$300,000.

James A. Henderson & Co. (Inc.), in which James A. Henderson and F. S. Stoneall are interested, have opened offices in 30 East 42d street, where they will engage in a general building and construction business in all its branches. The new company has now under construction two projects involving approximately \$70,000.

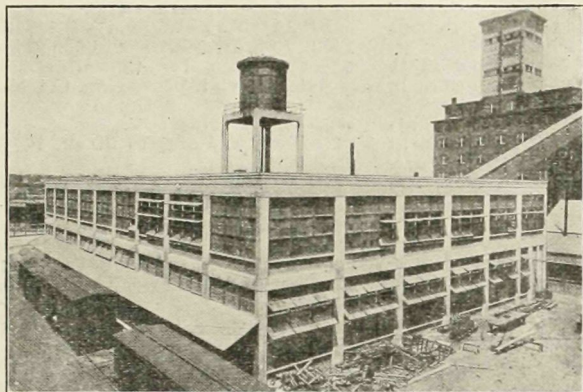
W. S. Barstow & Co. (Inc.) announce the incorporation of the W. S. Barstow Management Association, 50 Pine street, which will supervise the management of all public utility properties controlled by the General Gas and Electric Company, the Eastern Power & Light Corporation, and W. S. Barstow & Company. E. L. West has been elected president of the new corporation.

John D. Ball, Schenectady, N. Y., late of the consulting engineering department, General Electric Company, and assistant to Dr. Charles P. Steinmetz for nine years, has accepted the appointment of professor of electrical engineering, School of Engineering, Milwaukee, Wis. He is a graduate of the University of Illinois and a member of the American Institute of Electrical Engineers.

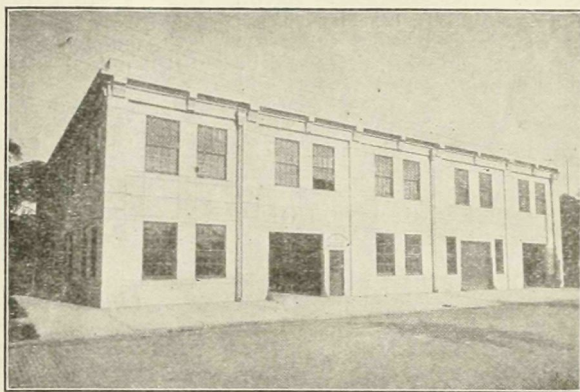
Harry D. Appleby, former Chief of the Topographic Bureau of the Department of Public Works, Borough of Manhattan, New York City, has been appointed designing engineer, Bureau of Yards and Docks, Navy Department, Washington, D. C. He is a graduate of the University of Michigan and for some time was with the Public Service Commission on subway work in New York as an assistant designing engineer.

H. W. Johns-Manville Co. announces the opening of a new branch office in Des Moines, Ia. This brings the number of the company's branches up to fifty-five, and it is stated that practically every important city in North America now has a Johns-Manville branch. William B. Roberts, who has been with the company a number of years, taking care of the Iowa sales, has been appointed manager of the new office.

The second annual drainage conference of the University of Illinois is to be held March 13-15, 1917. Engineers, drainage officials, contractors, public officials, landowners, and business men from all parts of the state will be in attendance to consider such important subjects as the reclamation of swamp and overflowed lands, flood control, and the conservation of the soil. The meeting will be in charge of the department of Civil Engineering, College of Engineering, Urbana, Illinois.



*Cartridge Factory of Reinforced Concrete.
United States Cartridge Co., Perth Amboy, N. J.
Lockwood, Greene & Co., Boston, Architects and Engineers.
Contractors, Hennebique Const. Co., New York.*



*Reinforced Concrete Warehouse for Iron and Steel.
J. G. Christopher, Jacksonville, Fla.
Howard Chapman, New York, Architect.
Contractors, Turner Const. Co., New York.*

Plan Your New Building Now

Start Construction Early in Spring

While the building season is still young, contractors bid closer so as to get their organization and plant at work early, thereby decreasing overhead. Take advantage of this condition and obtain the best prices.

In planning your building select that material which is fireproof and permanent, as well as readily obtainable and quickly erected.

Materials for reinforced concrete — portland cement, sand, stone and reinforcing steel — are all staple. There are no long waits for special sizes and shapes of structural steel or terra cotta nor delays due to cutting stone or lumber to fit special designs.

Portland cement is a standardized product. The sand and stone are used almost as they occur in nature. The work needed to properly prepare them for use in concrete is a minimum. The steel is used in simple form, thereby requiring only a small amount of shop work for its manufacture.

Concrete Buildings Are Rapidly Erected

The addition to the Ford Motor Co.'s plant at Detroit, completed last summer, covers an area 842 feet by 164 feet and is six stories high. As it was out of the question to interrupt the work in the existing plant, construction was carried on from one end only. In spite of these handicaps the entire concrete work was completed in 34 actual working days.

Besides being fireproof, permanent, low in cost and rapidly erected, reinforced concrete is adaptable to any form of special design. It is verminproof, waterproof, easily heated, free from vibration, affords a maximum window area, has a minimum upkeep cost and can be designed for any desired load carrying capacity. It is particularly adapted to all classes of industrial buildings.

There are architects and contractors who are specialists in reinforced concrete design and construction. It is well to employ such specialists. If you do not know how to get in touch with them, perhaps we can help you.

Prospective builders may obtain complete details about the value of concrete for industrial buildings by writing for a free copy of "Factories and Warehouses of Concrete." This illustrated 224-page book gives a complete summary of the advantages of concrete for industrial buildings and contains reproductions and details of construction of buildings housing a hundred different kinds of industries.

PORTLAND CEMENT ASSOCIATION

101 Park Avenue, New York

CONCRETE FOR PERMANENCE

The Architectural League of New York will hold a mediaeval masque called the Fête des Fous in the Fine Arts Building, 215 West 57th street, next Monday evening, to mark the close of the annual exhibition. After the entertainment, which includes songs by David Bispham and by the Schola Cantorum, under the direction of Kurt Schindler, there will be a supper, and dancing. The dancers will wear costumes of the fourteenth century, similar to those shown in Boutet de Monvel's "Jeanne d'Arc" paintings. The masque will be given under the direction of a committee composed of Robert Aitken, Grosvenor Atterbury, Owen Brainard, Howard Greenley, Albert Herter, J. Monroe Hewlet, H. V. B. Magonigle, Horace Moran, Ernest Peixotto and A. B. Trowbridge, assisted by David Bispham, Carlos Salzedo, Francis Rogers, George Chappell and Martin Justice. The proceeds will go to the American Red Cross Society.

NO ARCHITECTS SELECTED.

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

HERKIMER, N. Y.—The Herkimer County Grange Association, c/o F. W. Rasback, R. F. D. No. 1, Herkimer, N. Y., contemplates rebuilding the 2-sty brick grange building in Green st, for which no architect has been selected.

SYRACUSE, N. Y.—The State Prohibition Party, c/o Olin S. Bishop, 1698 Bennett st, Utica, N. Y., contemplates building a 3-sty brick business building, 40x120 ft, on a site not yet selected. No architect has been retained.

ONEIDA, N. Y.—The St. Patrick's Roman Catholic Church, c/o Rev. Father John H. McGraw, 156 Main st, is raising funds for a Home for The Aged. No architect has been selected.

PLANS FIGURING.

DWELLINGS.

RYE, N. Y.—Lewis Colt Albro, 2 West 47th st, Manhattan, architect, is asking bids on the general contract to close March 5, for the 2½-sty frame residence on Highside road. Owner's name will be announced later. Cost, \$18,000.

NEWARK, N. J.—McMurray & Pulis, Essex Bldg., Newark, architects, are taking bids on the general and separate contracts to close March 1, for a 2½-sty brick and stone residence and a 1-sty brick garage, at the cor of Ridge st and Arlington av, for J. B. D'Homergue. Cost, \$12,000.

HARTSDALE, N. Y.—Hutton & Buys, 103 Park av, Manhattan, architects, are taking new bids on the general contract for the 2½-sty residence and garage on Brayton road for Roderick Stephens, 138th st and Canal pl, Bronx. Cost, \$30,000.

FACTORIES AND WAREHOUSES.

BLACKWELLS ISLAND, N. Y.—The City of New York, Dept. of Public Charities, Foot of East 26th st, is taking bids on the general contract for the superstructure of the 9-sty brick and terra cotta elevator storehouse, 133x98 ft, under the Queensboro Bridge, from plans by Benjamin W. Levitan. Cost, \$400,000.

MANHATTAN.—C. B. Brun, 405 Lexington av, architect, is taking bids on the general contract for the alteration to the 5-sty brick store and warehouse building, 25x97 ft, at 67 Murray st, for the Clifford Mfg. Co., on premises, owner. Cost, \$10,000.

HOSPITALS AND ASYLUMS.

KINGS PARK, L. I.—The New York State Hospital Commission, E. S. Elwood, secy., Capitol, Albany, N. Y., is taking bids on the general contract for a 3-sty brick and steel nurses' home, 140x200 ft, from plans by State Architect Lewis F. Pilcher, Capitol, Albany, N. Y. Cost, \$128,000. Bids close 2.30 p. m., February 28.

HOTELS.

MANHATTAN.—A. Kahn, 53-60 Lafayette av, Detroit, Mich., architect, and J. C. Green, Broadway and 55th st, Manhattan, consulting architect for the lessee, are taking bids on the general contract to close March 1 for the 16-sty brick and steel building, to contain a hotel annex, at the northeast cor of Broadway and 54th st, for the Ford Motor Co., 1723 Broadway, owner, and the Hotel Woodward, Broadway and 55th st, lessee of 12 floors and pent house.

MUNICIPAL.

ISLAND HEIGHTS, N. J.—The Borough of Island Heights, George S. McKaig, Borough Clerk, Island Heights, owner, is taking bids to close March 16, for a sewage disposal plant from plans by Louis A. Croxton, Mt. Ephraim, N. J., Borough Engineer.

SCHOOLS AND COLLEGES.

ITHACA, N. Y.—The New York State College of Agriculture, Mr. Blosser in charge, Cornell University, Ithaca, is taking bids on the general contract for alterations and additions to buildings at the N. Y. State College of Agriculture, from plans by Lewis F. Pilcher, State Architect, Albany, N. Y.

STABLES AND GARAGES.

MANHATTAN.—T. F. Devine, 81 West End av, owner and builder, is taking bids on sub contracts to close March 21, 1917, for the 5-sty brick and reinforced concrete garage, 100x100, at the southwest cor of West End av and 65th st, from plans by James C. Cocker, 2017 5th av. Cost, \$110,000.

STORES, OFFICES AND LOFTS.

BRONX.—The Arco Realty Co., Mayer S. Auerbach, pres., 30 East 42d st, is taking bids on the sub-contracts for the 1-sty brick store building, 110x49 ft, on the north side of Fordham road, 129 ft east of Valentine av, from plans by Gross & Kleinberger, Bible House, architects. Cost, \$10,000.

MISCELLANEOUS.

BROOKLYN, N. Y.—William J. Yennie & Co., 45 East 42d st, Manhattan, builders, are figuring on the general contract for alterations to the brick building in the south side of Bainbridge st, 165 ft east of Sumner av, from plans by Koch & Wagner, 26 Court st, architects, and desire bids from sub-contractors.

CONTEMPLATED CONSTRUCTION.

Manhattan.

APARTMENTS, FLATS & TENEMENTS.

43D ST.—Gronenberg & Leuchtag, 303 5th av, have completed plans for interior alterations to the apartment houses at 241-247 West 43d st, for the 48th St. Co., Henry Claman, pres., 241 West 43d st, owner and builder. Cost, \$9,000.

9TH ST.—Ferdinand Savignano, 150 Nassau st, will draw plans for the alteration of the 4-sty brick and stone studio apartment house, 26x82 ft, at 17 West 9th st, for I. E. Bermant, 41 Park Row, owner. Cost, \$15,000.

BANKS.

DELANCEY ST.—Oscar Löwinson, 366 5th av, has completed plans for the 3-sty brick and stone bank and office building, 22x50 ft, at 150 Delancey st, and 96 Suffolk st, for S. W. Barasch, 77 Ridge st, owner. Cost, \$50,000.

DWELLINGS.

5TH AV.—Soldwedel & Tatton, 45 East 57th st, have completed plans for alterations and an extension to the 4-sty brick and stucco residence at 1056 5th av, for Mr. Benjamin, owner. Cost, \$20,000.

73D ST.—S. Edson Gage, 28 East 49th st, has completed preliminary plans for the extension and alteration to the 4-sty residence, 20x100, at 50 East 73d st, for Dr. James H. North, on premises, owner.

FACTORIES AND WAREHOUSES.

WOOSTER ST.—John H. Fiemeyer, Jr., 17 West 44th st, has completed plans for the addition to the two 4-sty brick factory buildings at 25 Wooster st, for Edward A. Bianchi, on premises, owner. Cost, \$16,000.

AVENUE A.—Henry Otis Chapman, 334 5th av, is preparing plans for a 6-sty and power brick storage building, 106x80 ft, at Av A and 57th st, for P. W. French & Co., 6 East 56th st, owners. Cost, \$50,000.

HALLS AND CLUBS.

5TH AV.—Louis Allen Abramson, 220 5th av, has completed plans for interior alterations to the 3-sty brick clubhouse, 49x110, at 2056 5th av, for the Columbia Club, Alexander Lyons, pres., 62 Wall st. Cost, \$10,000.

131ST ST.—Lawrence L. Barnard, 46 Lawton st, New Rochelle, has plans in progress for a 6-sty brick and stone Masonic temple, 33x90, at 204-206 West 131st st, for the Prince Hall Building Assn., owner. Cost, \$60,000.

HOSPITALS AND ASYLUMS.

BLACKWELL'S ISLAND.—Charles B. Meyers, 1 Union sq, has plans in progress for the top addition to the nurses' home on Blackwell's Island, opposite 85th st, for the City of New York, Dept. of Public Charities, owner, Municipal Bldg. Cost, \$30,000.

10TH ST.—Louis A. Sheinart, 194 Bowery, has completed plans for the alteration of the 4-sty brick home at 230-232 East 10th st, for the Home of the Sons and Daughters of Israel, owner. Cost, \$5,000.

HOTELS.

BROADWAY.—Albert & Morton Gray, 1402 Broadway, have been retained to prepare plans for the alteration to the Hotel Imperial, occupying the block front on the east side of Broadway, from 31st to 32d sts, for Robert W. Goelet, 9 West 17th st, owner, and J. Otto Stack, 27 West 44th st, lessee.

STABLES AND GARAGES.

PARK AV.—Adolph E. Nast, 546 5th av, has completed plans for the alteration to the 4-sty brick garage, 50x100, at 583-585 Park av, for Abraham B. Cox and Julia T. E. Cannon, 55 Liberty st, owners. Cost, \$4,500.

148TH ST.—Samuel Cohen, 32 Union sq, has completed plans for the alteration of the 2-sty brick garage at 234-240 West 148th st, for R. H. Macy & Co., Broadway and 34th st, owner, and the 148th St. Garage Co., A. L. Feinstein, pres., on premises, lessee. Cost, \$5,500.

83D ST.—John C. W. Ruhl, 3207 Hull av, Bronx, has completed plans for the alteration and addition to the 4-sty brick and stone garage at 168-170 East 83d st, for L. D. and J. A. Brown, on premises, owner. Cost, \$45,000.

77TH ST.—Herbert J. Krapp, 114 East 16th st, has completed plans for the alteration to the 5-sty building, 37x102, at 111 West 77th st, for Mr. Schirmer, owner.

61ST ST.—John B. Snook Sons, 261 Broadway, are preparing sketches for a private garage, at 163-167 East 61st st, through to 168 East 62d st, for Elbridge T. Gerry, 258 Broadway, owner. Details will be available later.

STORES, OFFICES AND LOFTS.

29TH ST.—E. A. Munger, 15 Dey st, has completed plans for the alteration of the 5-sty store and telephone building, 50x80, at 30-32 East 29th st, for the New York Telephone Co., 15 Dey st, owner. Cost, \$12,000.

20TH ST.—John B. Snook Sons, 261 Broadway, has preliminary plans in progress for the alteration of the 8-sty brick store and loft building, 120x153, at 104-112 West 20th st, for the Mary A. Chisholm Estate, c/o George E. Chisholm, 84 William st, owner. Cost, \$30,000.

WILLIAM ST.—Frederick P. Platt, 1123 Broadway, has completed plans for the alteration and addition to the 5-sty brick store and loft building, 40x51, at 152-154 William st, for Charles F. Noyes, 92 William st. Cost, \$4,500.

3D AV.—Bart & John P. Walther, 147 East 125th st, have completed plans for the alteration of the 2-sty brick store and loft building at 2197-2199 3d av, for Ignatz Wit, 289 Atlantic av, Boston, Mass., owner. Cost, \$20,000.

34TH ST.—George Keister, 56 West 45th st, is preparing plans for the alteration to the 4-sty brick loft building at 165 West 34th st, for W. H. Hussey & Sons, 150 West 35th st, owner. Cost, \$3,000.

168TH ST.—Bradley & Weed, 200 5th av, have completed plans for a frame restaurant at the southwest cor of 168th st and Broadway, for the City Real Estate Co., 176 Broadway, owner. Cost, \$12,500.

WASHINGTON ST.—Otto Reissmann, 147 4th av, has completed plans for alterations to the 5 and 7-sty brick and stone store and loft buildings, at 81-85 Washington st, for George J. Faour, 63 Washington st, owner. Cost, \$6,000.

14TH ST.—Sommerfeld & Steckler, 31 Union sq, have completed plans for the alteration to the 4-sty brick and stone store and loft building, 34x103 ft, at 2 East 14th st, for Frederick T. Van Beuren, 31 Union sq, owner, and Peter Korn, 20 East 14th st, lessee. Cost, \$8,000.

THEATRES.

10TH AV.—S. Levingson, 101 West 42d st, is preparing plans for a 1-sty terra cotta moving picture theatre, 50x100, at 10th av and 46th st. Owner's name will be announced later. Cost, \$25,000.

MISCELLANEOUS.

RIKER'S ISLAND.—Sylvester S. McGrath, Municipal Building, has completed plans for a 1-sty frame laundry, 38x100, in New st, 1,500 ft south of Passengers' Dock, for the City of New York, Dept. of Correction, Municipal Building.

Bronx.

APARTMENTS, FLATS & TENEMENTS.
TRINITY AV.—Gronenberg & Leuchtag, 303 5th av, have revised plans in

progress for a 5-sty brick and stone apartment house, 50x105, on the west side of Trinity av, 162 ft north of 165th st, for the Silshire Construction Co., 574 Tinton av, owner and builder. Cost, \$50,000.

WASHINGTON AV.—Gronenberg & Leuchtag, 303 5th av, have completed plans for a 3-sty brick and stone tenement, 55x91, on the east side of Washington av, 158 ft south of 175th st, for the Cedar Construction Co., Joseph Lese, pres., 35 Nassau st, owner. Cost, \$40,000.

165TH ST.—Gronenberg & Leuchtag, 303 5th av, have plans in progress for a 5-sty brick and terra cotta apartment house, 74x102 ft, at the northwest cor of 165th st, owner and builder. Cost, \$60,000.

STABLES AND GARAGES.

WILLIS AV.—M. Joseph Harrison, 63 Park Row, has revised plans in progress for the alteration of the 6-sty brick and stone building into a garage, at the southeast cor of Willis av and 134th st, for Phillip Englander and A. Davis, owners. Cost, \$25,000.

STORES, OFFICES AND LOFTS.

150TH ST.—Voorhees & Gmelin, 1123 Broadway, have plans in progress for interior alterations to the 6-sty brick telephone exchange building, in the south side of 150th st, 150 ft east of Courtlandt av, for the New York Telephone Co., 15 Dey st, owner. Project consists of new pent house on roof. Cost, \$20,000.

Brooklyn.

APARTMENTS, FLATS & TENEMENTS.

HINSDALE ST.—Cohn Bros, 361 Stone av, have completed plans for a 4-sty brick and stone apartment house, with stores, 50x90, at the northwest cor of Hinsdale st and Riverdale av, for the Hinsdale and Riverdale Building Corp., Samuel Turner, pres., 397 Snedeker av, owner and builder. Cost, \$35,000.

HINSDALE ST.—Cohn Bros., 361 Stone av, have completed plans for a 4-sty brick and stone apartment house, 30x90, in the west side of Hinsdale st, 170 ft north of Riverdale av, for the Hinsdale and Riverdale Building Corp., Samuel Turner, pres., 397 Snedeker av, owner and builder.

HINSDALE ST.—Cohn Bros., 361 Stone av, have completed plans for a 4-sty brick and stone apartment house, 60x90, in the west side of Hinsdale st, 50 ft north of Riverdale av, for the Hinsdale and Riverdale Building Corp., Samuel Turner, pres., owner and builder. Cost, \$35,000.

BLAKE AV.—Max L. Riser, 198 Bristol st, has completed plans for exterior and interior alterations to the 3-sty brick tenement house, in the north side of Blake av, 75 ft west of Christopher av, for Michael Gordon, 373 Blake av, owner and builder. Cost, \$3,000.

PARK PLACE.—Cohn Bros., 361 Stone av, have completed plans for four 4-sty brick tenements and stores, 53x92 and 54x92 ft, in the south side of Park pl, 54 ft west of Rochester av, and at the southwest cor of Rochester av and Park pl, for the Idan Holding Co., 312 Hopkinson av, owner. Cost, \$128,000.

CHURCHES.

BAYARD ST.—M. Joseph Harrison, 63 Park Row, Manhattan, has completed plans for a 2½-sty brick and stone temple, 40x100, in the north side of Bayard st, 111 ft west of Humboldt st, for the Congregation Beni Joseph, owner. Cost, \$30,000.

STONE AV.—S. Millman & Son, 1780 Pitkin av, have completed plans for an extension to the 2-sty frame synagogue, 30x60 ft, on the east side of Stone av, 50 ft south of Sutter av, for Cirig of Itz Chainn, Max Silverman, president, owner, and builder. Cost, \$5,000.

BROOKLYN, N. Y.—The Flatbush Presbyterian Church, East 23d st and Foster av, c/o Rev. Herbert H. Field, 578 East 16th st, Brooklyn, contemplates erecting a church. No architect has been selected, and details are undecided. Cost, \$60,000.

SOUTH OXFORD ST.—Voorhees & Gmelin, 1123 Broadway, Manhattan, will draw plans for a 4-sty brick and stone parish house, 40x90 ft, at 95-97 South Oxford st, for the Lafayette Avenue Presbyterian Church, Rev. Charles Albertson, pastor, 336 Washington av, Brooklyn, owner. Cost, \$85,000.

DWELLINGS.

EAST 35TH ST.—William H. Ludwig, 16 Court st, has completed plans for a 2-sty brick and frame dwelling in the west side of East 35th st, 130 ft north of Av D, for J. & W. Schiede, 105 Chestnut st, owner and builder. Cost, \$5,000.

SCHENCK AV.—E. M. Adelson, 1776 Pitkin av, is preparing plans for three 2-sty brick and stone dwellings, 20x55, at the northeast cor of Schenck av and Repose pl, for J. I. Dubeshter, 587 Ashford st, owner. Cost, \$5,000 each.

EAST 31ST ST.—L. Dannacher, 319 Fulton st, Jamaica, has completed plans for two 2-sty brick dwellings, 18x40, in the west side of East 31st st, 180 ft south of Clarendon rd, for the Hillside Realty Co., 459 Stone av, owner and builder. Cost, \$5,000 each.

81ST ST.—B. F. Hudson, 319 9th st, has completed plans for a 2-sty brick dwelling in the north side of 81st st, 100 ft east of Ft. Hamilton av, for August Weadan, Paterson, N. J., owner. Cost, \$4,000.

59TH ST.—Brooks & Cass, 4914 5th av, has completed plans for a 2-sty brick dwelling, 20x55, in the south side of 59th st, 360 ft west of 13th av, for Frank Malieri, 357 13th st, owner. Cost, \$6,000.

8TH AV.—Cantor & Dorfman, 373 Fulton st, have completed plans for three 3-sty brick and stone dwellings, with stores, 20x70, at the southwest cor of 8th av and 61st st, for Morris Perman, 1560 56th st, owner and builder. Total cost, \$18,000.

SCHENCK AV.—Edward M. Adelson, 1776 Pitkin av, has completed plans for three 2-sty brick dwellings, 20x56 ft, on the east side of Schenck av, at Repose pl,

for the Bedogee Realty Co., 587 Ashford st, owner. Cost, \$10,500.

AVENUE O.—Frederick L. Hine, 189 Montague st, has completed plans for a 2½-sty frame dwelling, 18x40 ft, on the north side of Av O, 114 ft east of 18th st, for the Own Building Co., 1586 East 18th st, owner and builder. Cost, \$4,500.

EAST 8TH ST.—R. T. Schaefer, 1526 Flatbush av, is preparing plans for a 2½-sty frame dwelling, 20x42 ft, in the east side of East 8th st, 100 ft north of Av K, for the Miller-Bergs Realty Co., 1199 Flatbush av, owner and builder. Cost, \$5,000.

SURF AV.—George H. Suess, 2966 West 29th st, has completed plans for a 2-sty frame dwelling, 21x36 ft, on the east side of Surf av, 379 ft south of Railroad av, for Ernest Kraft, 193 Montague st, owner. Cost, \$3,000.

BELMONT AV.—E. M. Adelson, 1780 Pitkin av, is preparing plans for two 2-sty brick dwellings, 20x55 ft, on the south side of Belmont av, 50 ft east of Schenck, for Louis Schwartz, 877 Blake av, owner and builder. Cost, \$5,000 each.

EAST 8TH ST.—R. T. Schaefer, 1526 Flat-

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bush av, has plans in progress for a 2½-sty frame dwelling, 20x42 ft, on the west side of East 8th st, 50 ft north of av N, for I. Bergs, 1199 Flatbush av, owner and builder. Cost, \$4,500.

EAST 29TH ST.—Boyle & Prowler, 376 Fulton st, have plans in progress for a 2½-sty frame dwelling, 29x42 ft, on the east side of East 29th st, 160 ft south of av N, for Flandreau & MacRoberts, Inc., 1199 Flatbush av, owner and builder. Cost, \$5,000.

EAST 8TH ST.—A. W. Pierce, 26 Court st, has completed plans for a 2½-sty frame dwelling, 20x30 ft, on the west side of East 8th st, 16 ft north of Av I, for the Grand Building Co., L. Gould, president, 44 Court st, owner and builder. Cost, \$5,600.

FACTORIES AND WAREHOUSES.

NEPTUNE AV.—Perlstein & Perlstein, 37 Fulton av, Middle Village, L. I., have completed plans for a 2-sty brick shop, 70x90, on the south side of Neptune av, 40 ft east of West 19th st, for John Mullen, 2828 West 16th st, owner and builder. Cost, \$6,000.

NORTH 6TH ST.—James E. Otis, Jr., 454 West 14th st, Manhattan, has completed plans for the interior alterations to the 2-sty beef house in the south side of North 6th st, 775 ft west of Berry st, for the Cudahy Packing Co., 454 West 14th st, owner. Cost, \$10,000.

6TH ST.—William Higginson, 21 Park Row, Manhattan, is preparing sketches for a brick and concrete storage building, at 6th st and 3d av. Owner's name and other details will be announced later.

SCHOOLS AND COLLEGES.

18TH AV.—H. M. Devoe, 131 Livingston st, has completed plans for interior alterations to the 3-sty school in the south side of 18th av, 190 ft west of Ocean av, for the City of New York, Dept. of Education, 131 Livingston st. Cost, \$6,500.

CHAUNCEY ST.—H. M. Devoe, 131 Livingston st, has completed plans for interior alterations to the 3-sty school at the northeast cor of Chauncey st and Saratoga av for the City of New York, Board of Education, 131 Livingston st, Brooklyn, owner. Cost, \$6,500.

STABLES AND GARAGES.

BEDFORD AV.—Bly & Hamann, 833 St. Johns pl, has completed plans for the extension to the 2-sty brick and stone garage at 1064 Bedford av, cor Clinton pl, for Paul Raczek, on premises, owner and builder. Cost, \$12,000.

TILDEN AV.—S. Millman & Son, 1780 Pitkin av, have completed plans for a 1-sty brick and stone public garage, 96x150, on the south side of Tilden av, 95 ft east of Flatbush av, for the Sarah Holding Co., 189 Montague st, owner and builder. Cost, \$25,000.

BAINBRIDGE ST.—Koch & Wagner, 26 Court st, have completed plans for the alteration of the 2-sty brick stable and storage building, 86x97, in the south side of Bainbridge st, 165 ft east of Sumner av, into a public garage, for Henry Albers, 240 Decatur st, owner and builder. Cost, \$22,000.

CLIFTON PL.—Cantor & Dorfman, 376 Fulton st, have plans in progress for a 2-sty brick garage, 80x90 ft, in the east side of Clifton pl, 95 ft west of Bedford av, for a company now forming, Louis Gold, president, 44 Court st, owner and builder. Cost, \$20,000.

STORES, OFFICES AND LOFTS.

FULTON ST.—Starrett & Van Vleck, 8 West 40th st, Manhattan, have completed plans for the interior alteration to the department store at 422-436 Fulton st, for the Abrast Realty Co., c/o Abraham & Straus, on premises, owner. Cost, \$10,000.

BROADWAY.—Tobias Goldstone, 50 Graham av, has completed plans for the alteration of the 1-sty brick moving picture theatre, 25x90, at 1779-1781 Broadway, into stores, for Hyman J. Gans, 27 Jefferson st, owner and builder. Cost, \$2,000.

BROADWAY.—H. A. Weinstein, 165 Remsen st, has completed plans for a 4-sty brick and stone store and office building and dwelling at the southwest cor of Broadway and Hancock st, for the Prannall Construction Co., 212 Utica av, owner and builder. Cost, \$25,000.

Queens.

APARTMENTS, FLATS & TENEMENTS.
ASTORIA, L. I.—G. Erda, 826 Manhattan av, Brooklyn, has completed plans for a 4-sty brick and stone apartment house, 100x100, at the northwest cor of Washington and 1st avs, for the Wilbar Realty Corp., 25 Academy st, Astoria, owner. Cost, \$80,000.

DWELLINGS.

JAMAICA, L. I.—H. T. Jeffrey, Jr., Butler Building, Jamaica, is preparing plans for two 2½-sty frame dwellings, 22x36, on Malden av, near Norwood st, for Alvah

Dunham, 3 Union Hill st, Jamaica, owner and builder. Cost, \$5,000 each.

HOLLIS, L. I.—H. T. Jeffrey, Jr., Butler Building, Jamaica, has completed plans for two 2½-sty frame dwellings, 36x20, on the west side of Palatina av, 51 ft north of Bellview av, for the H. D. Scutt Building Co., 336 Fulton st, Jamaica, owner and builder. Cost, \$12,000.

DOUGLAS MANOR, L. I.—Julius Harder, 120 West 32d st, Manhattan, owner and builder, has had plans completed privately for a 2-sty brick dwelling, 34x37, at the northwest cor of West Drive and Alston pl. Cost, \$7,500.

JAMAICA, L. I.—Henry E. Haugaard, Hillside Bank Building, Richmond Hill, L. I., is revising plans for a 2½-sty frame residence, 55x20, at the southeast cor of Highland av and Orchard st, for Phoebe Kaplan, 184 Dresden st, Bklyn, owner and builder. Cost, \$6,000.

LONG ISLAND CITY.—C. W. Hewitt, 604 Academy st, L. I. City, has completed plans for a 1-sty brick dwelling, with store, 18x65, at the southeast cor of Vernon av and Freeman av, for Christopher Tortora, 128 Marion st, L. I. City, owner. Cost, \$4,000.

LONG ISLAND CITY.—A. Magnoin, 112 50th st, Corona, has completed plans for a 2-sty brick dwelling, 20x52, in the north side of 15th av, 175 ft east of Broadway, for J. Mattens, 112 Greenpoint av, Brooklyn, owner and builder. Cost, \$4,500.

BELLE HARBOR, L. I.—The W. T. Kennedy Co., 462 Boulevard, Rockaway Beach, has completed plans for a 2-sty frame dwelling, 26x32, in the west side of Beach 140th st, 100 ft south of Newport av, for E. M. Van Dusen, 143 State st, Far Rockaway, owner. Cost, \$5,000.

DUNTON, L. I.—H. T. Jeffrey, Jr., Butler Building, Jamaica, has completed plans for two 2½-sty frame and shingle dwellings, 16x35, at Sherman st and Liberty av, for Theodore Le Bean, Dunton, L. I., owner and builder. Cost, \$3,000 each.

RICHMOND HILL, L. I.—H. E. Haugaard, Jamaica av, Richmond Hill, has completed plans for a 2-sty brick dwelling and store, 20x55 on the south side of Liberty av, southeast cor of Briggs av, for George Mueller, 4106 Jamaica av, Woodhaven, owner. Cost, \$15,000.

NASSAU HAVEN, L. I.—W. H. Britt, 44 12th st, Flushing, L. I., has completed plans for a 2½-sty frame and shingle dwelling, 22x30, at New Hyde Park, for D. E. Weddle, 8th st and Lucerne pl College Point, L. I., owner and builder. Cost, \$5,000.

FACTORIES AND WAREHOUSES.

LONG ISLAND CITY.—Edward Hahn, Bridge Plaza, L. I. City, has plans in progress for alterations to the 4-sty brick and stone factory building, 70x140, at Newtown Creek, for the Van Iderstein Co., on premises, owner. Consists of erecting two iron and steel exterior stairways, enclosed with corrugated iron sidings. Cost, \$3,000.

STABLES AND GARAGES.

LONG ISLAND CITY.—R. I. Lukowsky, 477 14th av, L. I. City, has completed plans for a 1-sty brick garage, 50x100, in the north side of Washington pl, 150 ft east of Academy st, for Alice McDonough, 65 4th st, L. I. City, owner. Cost, \$10,000.

LONG ISLAND CITY.—Plans have been completed privately for a 1-sty brick garage, office and locker room, 50x30, at the northeast cor of Dreyer av and Laurel Hill av, for the City of New York, Board of Water Supply, Gas and Electricity, William Williams, Commissioner, Municipal Building, Manhattan, owner. Cost, \$7,500.

STORES, OFFICES AND LOFTS.

LONG ISLAND CITY.—Edward Hahn, Queensboro Court Bldg, L. I. City, has completed plans for alteration from bank to a 4-sty brick loft bldg, 44x45, at 29-31 Jackson av, for Joseph Huber, 8th st, L. I. City, owner. Arthur F. Crowley, 144 West av, L. I. City, has the plumbing work, and Smith & Co., 75 Jackson av, L. I. City, the wiring work. Cost, \$7,500.

RIDGEWOOD, L. I.—L. Berger & Co., 1652 Myrtle av Ridgewood, have completed plans for interior alterations and extension to the bank and office bldg, at the southwest cor of Cypress and Myrtle avs, for the Ridgewood National Bank, owner. Consists of a 1-sty brick extension to rear of bank and offices. Cost, \$3,000.

THEATRES.

ASTORIA, L. I.—P. M. Coco, 120 West 32d st, Manhattan, has plans nearing completion for a 1-sty brick and stone moving picture theatre, 100x125, at the southeast cor of Wilson and Steinway avs, for Riley & Staton, Flushing av, Astoria, owner. Cost, \$50,000.

Nassau.

HALLS AND CLUBS.

BALDWIN, L. I.—Caretto & Forster, 50 East 42d st, Manhattan, are preparing plans for a 2-sty frame clubhouse, 61x31 ft, for the Baldwin Yacht Club, c/o C. M. Van Tassel, Baldwin, L. I. Cost, \$10,000.

PORT WASHINGTON, L. I.—Smull & Walsh, Port Washington, L. I., are preparing plans for the alteration and addition to the 2-sty frame yacht club on Shore rd, for the Port Washington Yacht Club, Port Washington. Cost, \$7,000.

STABLES AND GARAGES.

SYOSSET, L. I.—Delano & Aldrich, 126 East 38th st, Manhattan, have completed plans for a group of farm buildings for James A. Burden, Jr., 7 East 91st st, Manhattan. The group includes a gardener's cottage, a cow barn, a horse barn and a farmer's cottage.

WOODBURY, L. I.—Delano & Aldrich, 126 East 38th st, Manhattan, have completed plans for a 1-sty frame barn, 50x600, for Victor Morawetz, owner. Cost, \$3,000.

Suffolk.

CHURCHES.

EASTHAMPTON, L. I.—Thomas Nash, 52 Vanderbilt av, Manhattan, are preparing plans for a 2-sty stucco on hollow tile rectory, for the St. Lukes Episcopal Church, c/o Rev. Edward R. Bourne, Easthampton, owner. Cost, \$15,000.

DWELLINGS.

EASTHAMPTON, L. I.—J. Curtis Lawrence, Main st, Easthampton, has completed plans for a 2½-sty frame and shingle dwelling, 36x120, with garage, for John S. Webb, Washington, D. C., owner. Cost, \$25,000.

BAYSHORE, L. I.—Patterson & Dula, 527 5th av, Manhattan, owners and builders, are having plans prepared privately for two 2½-sty frame dwellings, 35x60, at Lawrence Park. Cost, \$10,000 each.

WESTBURY, L. I.—Delano & Aldrich, 126 East 38th st, Manhattan, have completed plans for the alteration to the 2½-sty frame residence of Henry A. Utterhart.

EASTHAMPTON, L. I.—Polhemus & McKenzie, 15 East 40th st, Manhattan, are preparing plans for a 2½-sty terra cotta block and stucco residence, 90x70 ft, for William S. Jenney, 11 East 68th st, Manhattan.

SMITHTOWN, L. I.—R. Lawrence Smith, 17 Battery pl, owner, contemplates making interior alterations to the 2-sty frame residence, 25x38 ft, on North Kings Park road, from privately prepared plans. Cost, \$3,000.

MUNICIPAL.

GREENPORT, L. I.—B. S. Corwin, 1st st, Greenport, is preparing plans for a 1-sty brick and concrete jail, 18x28, for the village of Greenport, owner. Cost, \$3,000.

AMITYVILLE, L. I.—Lewis Inglee, Amityville, has completed plans for a 2-sty brick municipal building in Main st for the Village of Amityville, owner. Cost, \$20,000.

EASTHAMPTON, L. I.—J. Curtis Lawrence, Main st, Easthampton, is preparing sketches for a 2-sty brick fire station, 30x60, for the Easthampton Fire Commissioners, M. C. Osborn, pres. Cost, \$9,000.

STABLES AND GARAGES.

EASTHAMPTON, L. I.—George A. Eldredge & Son, Main st, Easthampton, are preparing sketches for the addition to the 1-sty stucco on hollow tile public garage for Strong Bros., Amagansett rd, Easthampton, owner and builder. Cost, \$2,500.

EASTHAMPTON, L. I.—George A. Eldredge & Son, Main st, are preparing plans for a 1 and 2-sty public garage, 50x100 ft, in Newton lane, for Frank J. Hedges, Easthampton, owner. Cost, \$9,000.

MISCELLANEOUS.

GREENPORT, L. I.—Wells & Jennings, Main st, Greenport, will have plans prepared privately for a 2-sty coal pocket, 25x100 ft. Cost, \$10,000.

Westchester.

DWELLINGS.

NEW ROCHELLE, N. Y.—August Sundberg, 78 North av, New Rochelle, has completed plans for a 2½-sty frame and stucco residence, 42x31, on Elk av, Forest Heights, for the Forest Heights Development Co., New Rochelle, N. Y., owner and builder. Cost, \$12,500.

LARCHMONT, N. Y.—Philip Resnyk, 40 West 32d st, Manhattan, has completed plans for three 2½-sty frame and shingle dwellings, 30x40 ft, at Larchmont Gardens, for Alexander Clarke, 295 Halstead av Mamaroneck, N. Y., owner and builder. Cost, \$7,000 each.

SCARSDALE, N. Y.—W. S. Moore, 30 East 42d st, Manhattan, has completed plans for a 2½-sty frame and stucco residence and garage, 50x30 ft, for Miss Grace F. Watts, c/o Griffen, Prince & Ripley, 18 East 41st st Manhattan, owner. Cost, \$15,000.

YONKERS, N. Y.—W. O. Tait, Rossmore av, Bronxville, has completed plans for a 2½-sty frame and stucco residence, 35x48 ft, at Cedar Knolls, for Mrs. Jean Hicks, owner. Cost, \$9,000.

RYE, N. Y.—Aymar Embury, 2d, 132 Madison av, Manhattan, has completed plans for alterations to the 2½-sty brick veneer and stucco residence, for Lewis J.

Snyder, Purchase st, Rye, owner. Cost, \$15,000.

WHITE PLAINS, N. Y.—Taylor & Levi, 105 West 40th st, Manhattan, have revised plans in progress for a 2½-sty stone residence, 125x50 ft, on North Central av, for Walter Rothchild. Cost, \$50,000.

SCHOOLS AND COLLEGES.

NEW ROCHELLE, N. Y.—Edgar A. Joselynn and C. E. Dobbin, associate architects, Grand Central Terminal Bldg., Manhattan, have completed plans for the alteration and addition to the 3-sty brick, terra cotta and stone high school, on North av, for the City of New Rochelle, Board of Education. Cost, \$170,000.

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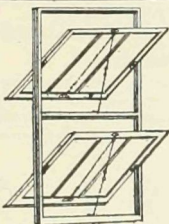
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APARTMENTS, FLATS & TENEMENTS.

PATERSON, N. J.—Joseph De Rose, 119 Ellison st, Paterson, is preparing plans for a 2-sty brick flat, with stores, 25x62, at the southwest cor of Union and Rossiter av, for Nicola Annunziata, 102 Bedford st, Manhattan, owner. Cost, \$6,000.

GARFIELD, N. J.—Henry Gerritsen, Bank Building, Garfield, has completed plans for a 3-sty brick flat, 30x74, in Henry st, 125 ft from Palisade av, for Cologera Zafonte, Henry st, Garfield, owner. Cost, \$14,000.

NEWARK, N. J.—Simon Cohen, 163 Springfield av, Newark, has completed plans for a 3-sty frame flat, 30x81, at 207-209 Ridgewood av, for Friedman & Straus, 50 Holland st, Newark, owners and builders. Cost, \$10,000.

PERTH AMBOY, N. J.—Jensen & Brooks, 196 Smith st, are preparing plans for a 2-sty brick apartment and store building in State st, near Wayne st, for Mrs. Sophie Goldstein, 679 State st, Perth Amboy, owner. Cost, \$10,000.

CHURCHES.

RED BANK, N. J.—J. C. & G. A. Delatash, Broad and Monmouth sts, Red Bank, have completed plans for a 1-sty hollow tile and stucco parish house, 29x73, in West Front st, for Trinity Church, c/o George McC. Taylor, Eisner Building, Red Bank, chairman of Building Committee. Cost, \$8,000.

DWELLINGS.

PERTH AMBOY, N. J.—Jensen & Brooks, 196 Smith st, Perth Amboy, are preparing plans for the alteration and addition to the 3-sty brick dwelling, with store, at 420 State st, for John J. Clark, 416 State st, owner. Cost, \$6,000.

JAMESBURG, N. J.—John H. Dayton, 102 Market st, Perth Amboy, has completed plans for a 2½-sty superintendent's dwelling, 30x40, for the A. B. O. R. Farm, owner, Jamesburg, N. J. Cost, \$7,000.

EATONTOWN, N. J.—E. A. Arend, Kinmouth Building, Asbury Park, has completed plans for a 2½-sty frame dwelling, 36x48, and a 1½-sty frame garage, for Adam H. Groel, 260 Ogden st, Newark, owner. Cost, \$15,000.

HOSPITALS AND ASYLUMS.

SUMMIT, N. J.—Benjamin B. White, 110 East 23d st, Manhattan, will draw plans for the addition to the hospital at 193 Morris av, for the Overlook Hospital, on premises, owner. Cost, \$50,000.

MUNICIPAL.

POINT PLEASANT, N. Y.—Clinton B. Cook, 505 Bond st, Asbury Park, is preparing plans for a 1-sty hollow tile and stucco postoffice bldg, 32x52 ft, on Arnold av, for Arthur Brisbane, 238 William st, Manhattan, owner, and the United States Government, Washington, D. C., lessee. Cost, \$4,000.

CAULDWELL, N. J.—H. F. J. Bartlett, Gould av, Cauldwell, has revised plans in progress for a 1-sty brick and concrete municipal building, fire house and jail, 25x32, for the Borough Council of Cauldwell.

CRANFORD, N. J.—Jacob L. Bauer, 120 Broad st, Elizabeth, County Engineer, will draw plans for a bridge over the Rahway River, in Eastman st, for the Board of Chosen Freeholders of Union County Court House, Elizabeth, N. J. Cost, \$15,000.

FACTORIES AND WAREHOUSES.

NEWARK, N. J.—The Public Service Corp., Terminal Building, Newark, has had plans completed privately for four 1-sty storage sheds, 54x144 each, on the Passaic wharf. Cost, \$5,000 each.

HALLS AND CLUBS.

UNION HILL, N. J.—Joseph D. Lugosch, 21 Bergenline av, Union Hill, has new plans in progress for the alteration and addition to the 2½-sty frame Turn Hall, at Blum pl and the Boulevard, for the Union Hill Turn Verein, Albert Schultz, pres., Union Hill, owner.

ASBURY PARK, N. J.—McKim, Mead & White, 101 Park av, Manhattan, are preparing preliminary sketches for a 3-sty concrete and steel convention hall and store bldg, about 300x300 ft, along the ocean front, from Sunset av to 6th av, for a syndicate now being formed.

Other Cities.

BANKS.

CORTLAND, N. Y.—Holmes & Winslow, 103 Park av, Manhattan, are preparing sketches for a 4-sty bank and office building, at Main st and Clinton av, for the Cortland Savings Bank, owner. Cost, \$100,000.

DWELLINGS.

GREENWICH, CONN.—W. B. Steinmetz, Hackett Building, Greenwich, has plans in progress for addition to the 2-sty brick dwelling and store, 40x50, on Greenwich av, for Scud & Miller, Greenwich, owner.

STAMFORD, CONN.—John C. Westervelt, 36 West 34th st, has revised plans in progress for a 2½-sty brick and frame dwelling, 25x80, adjoining the Southfield Point Club, for Robert Andrews, c/o National Lead Co., 111 Broadway, Manhattan, owner. Cost, \$12,000.

FACTORIES AND WAREHOUSES.

KINGSTON, N. Y.—The Emerson Motor Co., 85 Grand st, Kingston, is having new plans prepared privately for a 1-sty steel and corrugated iron moulding room, 200x100 ft, near the West Shore Railroad Station. Cost, \$20,000.

KINGSTON, N. Y.—Myron S. Teller, Wall st, Kingston, is completing plans for a 1-sty brick storehouse, 32x183 ft, in Cornell st, for F. Jacobson & Son, 77 Cornell st, Kingston, owner. Cost, \$10,000.

NEWBURGH, N. Y.—Thornton W. Price, 233 Broadway, Manhattan, engineer, has plans in progress for a 1-sty brick foundry, 64x240 ft, for Caldwell Lawn Mower Co., Newburgh, owner.

ROCKWOOD, N. Y.—Mornell Vrooman, 10 North Main st, Gloversville, has plans in progress for a reinforced concrete power plant at Garoga Creek, for the Rockwood Mfg. Co., Donald W. Hyde, pres., 26 North Main st, Gloversville, owner. Cost, \$300,000.

NEW HAMPTON, N. Y.—Charles B. Meyers, 1 Union sq, Manhattan, architect, and Chauncey Matlock, 30 East 42d st, Manhattan, engineer, have plans in progress for a 1-sty and basement brick and stone power house, laundry and stores, 58x388x irreg, for the City of New York, Dept. of Corrections, Municipal Building, Manhattan, owner. Cost, \$160,000.

HOSPITALS AND ASYLUMS.

SARANAC LAKE, N. Y.—Renwick, Aspinwall & Tucker, 8 West 40th st, Manhattan, will draw plans for the brick laboratory bldg, for the Trubau Sanitarium, c/o Dr. E. R. Baldwin, Saranac Lake. Cost, \$45,000.

HOTELS.

RHINEBECK, N. Y.—Harrie T. Lindenberg, 2 W. 47th st, Manhattan, has plans in progress for addition to the 2-sty frame hotel, 50x40 ft, to contain 6 sleeping rooms and dining room, for the Rhinebeck Hotel, Wallace W. Foster, prop., Rhinebeck.

MUNICIPAL.

NEW HAMPTON, N. Y.—Charles B. Meyers, 1 Union sq, Manhattan, is preparing plans for two 3-sty brick and stone dormitory buildings for the City of New York, Dept. of Correction, Municipal Building, Manhattan, owner. Cost, \$80,000 and \$110,000.

SCHOOLS AND COLLEGES.

AMSTERDAM, N. Y.—Wilson Potter, 1 Union sq, Manhattan, has completed plans for a 2-sty and basement brick grade school, 150x75, to contain 16 class rooms, domestic science rooms and gymnasium, in Academy st, for the Board of Education, William McCleary, pres., Amsterdam, owner. Cost, \$85,000.

SCHOOLS AND COLLEGES.

TROY, N. Y.—M. F. Cummings & Son, State st, Troy, are preparing sketches for a 2-sty and basement parochial school, 93x60 ft, at Congress and 13th sts, for St. Francis' Roman Catholic Church, c/o Rev. Father John F. Hyland. Cost, \$40,000.

STABLES AND GARAGES.

RIVERSIDE, CONN.—H. C. Pelton and Louis L. Stockton, 35 West 39th st, have completed plans for a 1-sty stone private garage, 24x21 ft, for Edward Slosson, 4th av and 17th st, Manhattan, owner. Cost, \$3,000.

STORES, OFFICES AND LOFTS.

CORTLAND, N. Y.—Holmes & Winslow, 110 West 40th st, Manhattan, are preparing plans for a 4-sty brick, stone and terra cotta store, office and bank building, 58x88, at Main st and Clinton av, for the Cortland Savings Bank, 111 Main st, Cortland, N. Y., owner. Cost, \$100,000.

THEATRES.

KINGSTON, N. Y.—Girard W. Betz, 61 John st, Kingston, has completed plans for a 1 and 2-sty brick and steel theatre in Wall st, east of North Front st, for George Cohen's Kingston Theatre Corp., 280 Main st, Poughkeepsie, N. Y., owner. Cost, \$60,000.

KINGSTON, N. Y.—Girard W. Betz, 61 John st, Kingston, is preparing sketches for interior alterations and addition to the opera house at the southeast cor of John and Fair sts, for the Kingston Opera House, Mrs. Cordis, owner, and O. S. Hathaway, lessee. Cost, \$35,000.

MISCELLANEOUS.

LAKE PLACID, N. Y.—Taylor & Levi, 105 West 40th st, Manhattan, are preparing plans for a 2-sty frame and fieldstone camp, 75x35 ft, and a 1-sty frame ice house, 15x15 ft, for Arthur Popper, Lake Placid, owner. Cost, \$20,000.

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CONTRACTS AWARDED.

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

APARTMENTS, FLATS & TENEMENTS.

MANHATTAN.—Charles Ward Hall, 140 Nassau st, has the general contract for alterations to the 5-sty brick apartment and store building, at 110-112 East 59th st, from plans by Taylor & Levi, 105 40th st, architect. Owner's name will be announced later.

CHURCHES.

MANHATTAN.—Marc Eidlitz & Son, 30 East 42d st, Manhattan, have the general contract for alterations to the 6-sty brick church and parish house, 100x100, at 2 and 8 West 46th st, cor 5th av, for the Fifth Ave. Baptist Church, Rev. Cornelius Woelfkin, pastor, 6 West 46th st, owner, from plans by Henry C. Pelton, 35 West 39th st, architect. Cost, \$75,000.

DWELLINGS.

HILLSIDE, N. J.—George Compton, Hillside, N. J., has the general contract for the 2½-sty frame dwelling in Wilder st, for Dorothy and G. B. Littell, 415 North Broad st, Elizabeth, N. J., owners, from plans by Edward V. Warren, 301 Essex Building, Newark. Cost, \$7,000.

GREAT NECK, L. I.—F. H. Williams, 58 Farrington st, Flushing, has the general contract for the 2½-sty frame residence for the Ansley King Realty Co., Great Neck, owner, from plans by Walter Hopkins, 16 East 47th st, Manhattan. Cost, \$25,000.

ENGLEWOOD, N. J.—McRae & Kerr, Central av, Englewood, have the general contract for the 2½-sty brick and shingle dwelling, 33x45, for Dr. H. L. Taylor, from plans by Nelson & Van Wageningen, 15 West 38th st, Manhattan. Cost, \$8,500.

PLEASANTVILLE, N. Y.—H. G. Lazere, Sycamore Park, New Rochelle, has the general contract for the 2½-sty frame dwelling, 24x60, for Irving H. Auerbach, Pleasantville, owner, from plans by Griffin & Wynkoop, 30 Church st, Manhattan.

MT. VERNON, N. Y.—The Milligan Co., 154 East 1st st, Mt. Vernon, has the general contract for the 2½-sty frame residence, 55x55, on Magnolia av, for Maurice Strasky, 109 Penna av, Mt. Vernon, owner, from plans by the Gramatan Homes Co., 154 East 1st st, Mt. Vernon, architect. Cost, \$20,000.

PERTH AMBOY, N. J.—Kuskin & Cohen, 647 South 19th st, Newark, have the general contract for the two 2½-sty frame dwellings at 57-59 Oak st, for Harry Goldberg, 406 Washington st, Perth Amboy, owner, from plans by Goldberger & Griesen, Raritan Building, Perth Amboy. Cost, \$4,500.

RYE, N. Y.—The Miller-Reed Co., 103 Park av, Manhattan, has the general contract for the 2½-sty brick residence, 35x40, for O. M. Mitchell, from plans by Mott E. Schmidt, 15 East 40th st, Manhattan.

PLANDOME, L. I.—George K. Morin, 366 East 25th st, Brooklyn, has the general contract for the 2½-sty brick and frame dwelling, 26x45, from plans by Slee & Bryson, 154 Montague st, Brooklyn. Owner's name will be announced later.

MONTCLAIR, N. J.—Adolph Pierson, 157 Chestnut st, Montclair, has the general contract for alterations and addition to the 2½-sty frame dwelling, at 90 Midland av, for Francis A. Board, 18 Trinity st, Montclair, owner, from plans by Christopher Myers, 460 Bloomfield av, Montclair, architect. Cost, \$3,500.

NEW ROCHELLE, N. Y.—C. G. Schaad Co., 193 Washington av, New Rochelle, has the general contract for alterations to the 2½-sty frame residence on Davenport road, from plans by A. G. C. Fletcher, 103 Park av, Manhattan, architect.

FACTORIES AND WAREHOUSES.

MANHATTAN.—John Kennedy & Co., 1133 Broadway, have the general contract for the addition to the 6-sty factory at 289-291 3d av, and 205 East 22d st, for Lehmaier, Schwartz & Co., 207 East 22d st, owner, from plans by William Higginson, 13 Park Row, architects. Cost, \$100,000.

BROOKLYN, N. Y.—Tullis & Blanchard, 326 East 42d st, Manhattan, have the general contract for the 1-sty brick warehouse, 200x60, on the west side of Myrtle av, 400 ft west of Taaffe pl, for the Waterbury Co., 132 Taaffe pl, owner, from plans by Warren & Clark, 108 East 29th st, Manhattan, architect. Cost, \$20,000.

ELIZABETHPORT, N. J.—A. S. Salmond Bros. Co., 526 Elm st, Arlington, N. J., has the general contract for the 1-sty brick manufacturing plant, 100x250, on the Central Railroad tracks, bet Butler

and 1st sts, for the Standard Electric Fittings Co., 71 Walnut st, Stamford, Conn., owner, from plans by F. H. Ogden Co., Union Building, Newark, N. J., engineer.

TONAWANDA, N. Y.—The Turner Construction Co., Prudential Building, Buffalo, has the general contract for the three 1 and 3-sty reinforced concrete factory buildings on Sawyers Creek rd, for the Rudolph Wurlitzer Mfg. Co., 701 Main st, Buffalo, owner, from privately prepared plans.

PLAINFIELD, N. J.—Alexander Milne, 125 West 2d st, Plainfield, has the general contract for the alteration and addition to the 1-sty brick storage building at 116 West 6th st, for Adam C. Blau, on premises, owner, from privately prepared plans. Cost, \$3,000.

FACTORIES AND WAREHOUSES.

DUNKIRK, N. Y.—M. W. Washington, 13 West 3d st, Dunkirk, has the general contract for the addition to the brick and steel factory of the Empire Axle Co., from privately prepared plans. Cost, \$10,000.

FALCONER, N. Y.—The Jamestown Construction Co., 60 River st, Jamestown, has the general contract for the two additions

to the factory of the Jamestown Mantel Co., Falconer, N. Y., owner, from plans by C. C. Pederson, 199 Lakeview av, Jamestown. Cost, \$17,000.

BATAVIA, N. Y.—John Glade & Sons, Railroad av, Batavia, have the general contract for the 1-sty stucco on hollow tile factory, 40 x150 ft, for F. E. Mason, 5 Lewis st, Batavia, owner, from plans by H. W. Homelius & Son, 2 Main st, Batavia. Cost, \$15,000.

HOSPITALS AND ASYLUMS.

BROOKLYN, N. Y.—John C. Hegeman, Inc., 29 West 42d st, Manhattan, has the general contract for a 5-sty brick and stone hospital building and power house, 225x90 ft, at Troy and Albany avs and Montgomery and Crown sts, for Carson C. Peck Memorial Hospital, C. S. Meerdard in charge, 350 Fulton st, Brooklyn, owner, from plans by Ludlow & Peabody, 101 Park av, architect.

ASBURY PARK, N. J.—H. H. Moore, 3d av, Spring Lake, N. J., has the general contract for the 1-sty frame hospital, 115 x33, at Asbury and 1st avs and Comstock st, for the Asbury Park Hospital, Dr. Thomas W. Pratt, pres., Cookman av, Asbury Park, from plans by E. A. Arend, Kinmouth Building. Cost, \$15,000.

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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.

NOTICE TO CONTRACTORS: Sealed proposals for Construction, Heating, Plumbing, Drainage and Electric Work for Employees' Home at Kings Park State Hospital, Kings Park, N. Y., will be received by the State Hospital Commission, Capitol, Albany, N. Y., until 2:30 o'clock P. M. on Wednesday, February 23, 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 contractors to whom the awards are 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 Specifications Nos. 2596, 2642, 2643 and 2644. The right is reserved to reject any or all bids. Drawings and Specifications may be consulted at the Kings Park State Hospital, Kings Park, N. Y., at the New York 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. Pilcher, Capitol, Albany, N. Y. E. S. ELWOOD, Secretary, State Hospital Commission. Dated: January 29, 1917.

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NEW ROCHELLE, N. Y.—John F. New, 26 Union st, New Rochelle, has the general contract for the 3-sty brick and stone nurses' home, 50x90 ft, in Guion st, for Miss Iselin, from plans by A. G. C. Fletcher, 103 Park av, Manhattan.

HOTELS.

SEA BRIGHT, N. J.—Kerner & Goldstein, 405 Lexington av, Manhattan, have the general contract for the annex to the 3-sty frame hotel, 38x164, for the Peninsula House, Inc., c/o J. Connolly, 27 William st, owner, from plans by Charles B. Meyers, 1 Union sq, Manhattan.

RHINEBECK, N. Y.—Decker Bros., Rhinebeck, have the general contract for a 2-sty addition to the Rhinebeck Hotel, 50x40 ft, to contain 6 sleeping rooms and dining room, at West Market and Hill sts, for the Rhinebeck Hotel, Wallace W. Foster, prop., Rhinebeck, owner, from plans by Harrie T. Lindeberg, 2 West 47th st, Manhattan, architect.

SCHOOLS AND COLLEGES.

WOODMERE, L. I.—R. H. Carman & Son, 3 Branford st, Jamaica, L. I., has the general contract for a 2-sty brick stone and terra cotta school, 101x126 ft, at the Woodmere Free School, for the Board of Education, William H. E. May, Hewlett, L. I., owner, from plans by Henry Bacon, 101 Park av, Manhattan, architect. Cost, \$120,000.

STABLES AND GARAGES.

MANHATTAN.—Richard Carvel, 408 Jackson av, Astoria, L. I., has the general contract for the alteration to the 1-sty brick garage, 46x98, at 216-218 West 30th st, for the New York Title & Mortgage Co., 135 Broadway, from plans by Hoppin & Koen, 244 5th av. Cost, \$8,000.

STORES, OFFICES AND LOFTS.

MANHATTAN.—The Gabler Construction Co., 114 Leroy st, has the general contract for the alteration to the brick and stone loft building at 56 Beekman st for Alma Greenbaum, from plans by Bloodgood & Sugarman, 681 5th av.

MANHATTAN.—Valentine Lynch & Co., 13 Park Row, have the general contract for the alteration to the 12-sty brick and stone office building at 45-49 John st, for Charles F. Noyes, 92 William st, agent.

CONEY ISLAND.—The Amsterdam Building Co., 140 West 42d st, has the general contract for the 2-sty brick and steel restaurant, 55x110, at the southwest cor of Surf av and Thompson's Wharf, for Lazarus & Louisa Blaut, Amityville, L. I., owners, and the Childs Co., 200 5th av, Manhattan, lessee. Cost, \$40,000.

TRADE AND TECHNICAL SOCIETY EVENTS.

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

NATIONAL COMPLETE BUILDING SHOW will be held in the Grand Central Palace, New York City, March 5-11, 1917.

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

NATIONAL BRICK MAKERS' ASSOCIATION will hold its next convention at the Hotel McAlpin, Broadway and 34th st, New York City, from March 4-11, 1917.

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.

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

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. Rice, 29 West 39th st, secretary.

AMERICAN IRON, STEEL AND HEAVY HARDWARE ASSOCIATION will hold its convention at the Hotel Grunewald, New Orleans, La., March 27-29. Arthur H. Chamberlain, Marbridge Building, New York City, is the secretary.

AMERICAN HARDWARE MANUFACTURERS' ASSOCIATION and the Southern Hardware Jobbers' Association will hold their convention at the Rice Hotel, Houston, Texas, April 17-20. F. D. Mitchell, 233 Broadway, New York, is secretary-treasurer.

NATIONAL WHOLESALE LUMBER DEALERS' ASSOCIATION will hold its 25th annual meeting at the William Penn Hotel, Pittsburgh, Pa., on March 21-22.

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.
- DC.....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.
- StSys.....Storage System.

*NOTE—The symbols—A—FE—FP—Spr—St—Stp—Tel—WSS—Filsy—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 Feb. 17.

MANHATTAN ORDERS SERVED.

- Ann st, 21-3—Est Isabella S Goff, 2007 O st, Washington, D. C.ExS
- Barclay st, 68-70—Ficken & HaarenFP-FE-St(R)-ExS-A-FD
- Canal st, 264—Minkoff Traveling Bag Co, Rec-DC
- Chambers st, 85—Est Stephen Upson, c Matilda, Athens, Ga.Ex(R)-ExS-St(R)
- Christie st, 131—Oscar Rosenberg & Co.O
- Christie st, 195-7—Max D Steuer et al, 42 BwayStp(R)
- East Broadway, 310—Henry Breckwedel, 313 W 87DC-GE-WSS(R)
- 5 st, 729 E—Annie Levkowitz, 25 Meserole, BklynFP(R)
- 10 st, 77 E—Augustus VanH Stuyvesant, 3 E 57A-FD
- 63 st, 423-5 E—W H Hankinson, Inc.Rec
- 83 st, 612 E—Morris Koppelman.O
- 5 av, 518—John Hoge, 16 E 40, ExS-FP-WSS(R)-FP(R)
- Fulton st, 105-7—Montgomery & Co, WSS(R)-FP(R)-GE
- Fulton st, 119—Wm N Swett.Rec
- Fulton st, 121—J J Johnson & Co.Rec-GE
- Greenwich st, 394—Empire State Surety Co, 58 WilliamEx(R)
- Lafayette st, 70-4—Daily Hotel Reporter, O-El-Rec
- Leonard st, 109-11—Neostyle Envelope Co. El-O 22 st, W (ft) & North Riv, Pier 62—R A C Smith, ComrDC
- Nassau st, 83—Est Florence W B Platt, c N Y Life & Tr Co, 52 WallGE
- Nassau st, 83—H SpitzerFA-Rec
- William st, 28 S—Est Henry Cary, c Geo P Montague, 207 Greenwich.FP(R)
- South st, 178—Allen L Story et al, 132 Front, FP(R)-O
- Thomas st, 80-2—Isabelle L Beekman et al, 38 E 76A-FD
- 4 st, 9-11 W—West 4th St Rlty Corp, St(R)-FP(R)-ExS
- 8 st, 55 W—Schumacher Rlty Co, 440 Bway, BklynExS-FP(R)-FE
- 17 st, 266 W—Patrick BoylanGE
- 23 st, 106-16 W—6th av & 23d St Corp, St(R)-FP-FP(R)-ExS-O
- 25 st, 108-10 W—108 W 25 St Const Co. Stp(R)
- 26 st, 109-15 W—Gins Bros.El-D&R
- 26 st, 109-15 W—Fullerton Electric Co.D&R
- 26 st, 135-9 W—Unger Waist Co.El
- 26 st, 135-9 W—Harry Simonoff.GE-Rec
- 26 st, 135-9 W—Adolph Schwartz.FA
- 26 st, 135-9 W—C & K Embroidery Co.El-Rec
- 27 st, 40-2 W—Cleveland Holding Co, c Maurice M Robinson, Railway Exch Bldg, Chicago, Ill.Stp(R)-FP(R)-FP-St(R)-ExS
- 27 st, 114-6 W—Victor Cloak Co.Rec
- 31 st, 35-7 W—Flinn Realty Corp.WSS(R)
- 32 st, 1 W—Yale Novelty Co.FA
- 32 st, 1 W—Kay Kanaguchi.FA
- 32 st, 1 W—Simon & Frey.FA
- 32 st, 1 W—Berthold Katz.FA
- 32 st, 1 W—Nathan Jacobson.FA
- 32 st, 1 W—Nelson & Levine.FA
- 32 st, 1 W—Jack Isaac.FA
- 32 st, 1 W—Leon Rosen.FA
- 32 st, 1 W—Julius Glechanom.FA
- 32 st, 1 W—Henry Levine.FA
- 32 st, 1 W—Jacob Goldstein.FA
- 32 st, 1 W—John Veck.FA
- 32 st, 1 W—Galway Lace & Embroid Co.FA
- 32 st, 1 W—Alfred C Dodman Co.FA

East Broadway, 147—Pride of Jerusalem SchoolWSS(R)-FA-GE-FP-Rub
 East Broadway, 310—Adolph Johannis, Rub-FA-D&R-GE
 9 st, 17 E—Frieda MartinezGE
 9 st, 17 E—James A Renwick et alGE
 11 st, 45-51 E—Hei-Rig Realty Co, W Hauser, dir, 100 Wm, St(R)-FP(R)-FP-Ex(R)-WSS(R)-ExS
 13 st, 1-3 E—Est Robt G Gregg, c Edw A Acker, 287 BwayFP
 14 st, 8 E—Finkelstein BrosFP-ExS
 15 st, 21 E—Philip DiamondRec
 15 st, 21 E—Wm MaceyRec
 21 st, 47 E—Jno T Nagle, 2 E 127, WSS(R)-DC-GE
 22 st, 24 E—Morris MillsteinGE-Rec
 22 st, 24 E—A W Mellor & CoFP
 22 st, 24 E—Charles BaezRec
 22 st, 24 E—Gruber & GruberEl
 22 st, 24 E—W & W Dress CoGE
 22 st, 24 E—Samuel H RappoportGE
 22 st, 24 E—Carlisle Const CorpDC
 32 st, 130-2 E—Veto MetronFA-GE
 32 st, 130-2 E—Arbotta ShatorFA-Rec
 32 st, 130-2 E—Bridget KeeganFA
 32 st, 410-16 E—Cohocton Realty Co, 413 E 31A-FD
 76 st, 134 E—Julius Tishman & Sons, 18 E 41GE
 128 st, 157-9 E—Chas H Hart, 199 Lenox av, A-FD
 5 av, 657-63—Hickson, IncO
 1 av, 653—Reed ShopRec-FA
 1 av, 653—Lavezzo & BroRec
 Ft Washington av, 386—Mrs Chas S Andrews, c Mary J, 790 Riverside drA
 Front st, 168—Jno G Floyd est, c Robt G Clarkson, 59 WilliamWSS(R)
 Front st, 207—Mary L Barbey et al FP-WSS(R)
 Front st, 216—Eloise L B Norrie, Tuxedo Pk, N YWSS(R)-FP(R)
 Grand st, 270—Morris BuynFA-GE-FP-Rec
 Grand st, 270—Royal Smart Clothes Shop, FA-Rec-FP
 Grand st, 270—Max BloomFA
 Grand st, 270—Harry GreenbergFA-Rec
 Henry st, 142-4—Garfield Development Co, FD-A
 Jane st, 124-32—Consol Gas Co, 130 E 15GE
 Lexington av, 964-6—Henry Morgenthau Co, FP-WSS(R)
 Madison av, 1061—Davot & CoFA
 Madison av, 1061—Mrs Mary CurtisFP(R)
 Madison av, 1760—Goldenheim Bros, FA-GE-D&R
 Murray st, 85—Jas A MacDonald, 127 Jamaica av, Flushing, L IWSS(R)
 Pine st, 66½—David W Bishop Est, c C F, 14 WallWSS(R)
 Prospect pl, 51—Ernestine C Gardner, 53 Prospect plGE
 Prospect pl, 51—Thomas GarveyGE
 Reade st, 83—SpellmanO
 Ridge st, 119-27—Morris Teitelman, GE-Rec-FA
 6 av, 371—James SerletisFA
 6 av, 361—Doniger & BorgersonFA-Rec
 Spring st, 147—Est Patrick J Ryder, c Wm A McAdam, Seneca av, Far Rockaway, L IDC
 4 st, 37 W—Garland Realty Co, c Maxwell Davidson, pres, 165 BwayFE
 16 st, 55 W—Abraham LevyRec
 17 st, 20 W—Lifschitz & JacobsEl
 17 st, 20 W—Merigone & BalestrinoEl-Rec
 17 st, 20 W—Cohen & KlausnerEl-Rec
 17 st, 20 W—Singer & FinkelsteinEl
 17 st, 20 W—Schneider BrosFA-GE-Rec
 17 st, 20 W—John EdelmanEl
 17 st, 20 W—M L G CoEl
 17 st, 20 W—Griffean & CoEl
 23 st, 106-16 W—M D Mirsky & CoO
 23 st, 463 W—Katherine E Moore, c J N Wells Sons, 191 9 avDC
 23 st, 106-16 W—Weinstein & KlipsteinEl-Rec
 23 st, 106-16 W—Steiner & CoFA-Rec
 23 st, 106-16 W—Schilling Piano CoRec
 23 st, 106-16 W—Herman KaufmanO
 27 st, 13-15 W—Est Mathias Rock, c Mathew, 315 5 avExS
 81 st, 540 E—General Baking Co, RefSvs(R)-FP-Rec-CF
 124 st, 178-80 E—Hlsley & Held CoEl-FP
 Eldridge st, 236-44—Jacob Hirscher, App-GE-FA-Rec
 Eldridge st, 236-44—Oppenheim & SeganFA
 Eldridge st, 236-44—Batter & ZuckermanFA
 Eldridge st, 236-44—Scheinfeld BrosFA-NOs
 Eldridge st, 236-44—Friedfield & Cohn, FA-NOs-GE
 Eldridge st, 236-44—A MeyerowitzGE
 Eldridge st, 236-44—Cohen, Kiminsky & SolomonApp-FA-DC
 Eldridge st, 236-44—Jake SiegelNOs
 Eldridge st, 236-44—Samuel Lipshitz, App-FA-NOs
 Eldridge st, 236-44—Masch & Goldman, GE-App
 Eldridge st, 236-44—I MaschDC-FA-NOs-GE
 Eldridge st, 236-44—Wm ZuckermanDC
 Eldridge st, 236-44—J Bloom & S Chalfin, DC-GE
 11 av, 617—Shever's Ice Cream Co, RefSvs(R)-FP-FD
 Front st, 178—D WinantRefSvs(R)-FP-FD
 Madison av, 2165—Clanrod JanesD&R-Rec
 Mulberry st, 271—Hawley & Hoops, RefSvs(R)-FP-D&R-FD
 Park av, 841—German Hospital & Dispensary, RefSvs(R)-FP-FD-CF
 St Nicholas av, 1411—Lewis Perry, RefSvs(R)-D&R-FP-FD-CF
 7 av and 38 st—Navarre Hotel Co, RefSvs(R)-FP-D&R-FD
 6 av, 725—Horn & Hardart Co, 600 W 50, RefSvs(R)-FP-FD-CF
 Sniffen Court, 8—H A Appleton, FA-NOs-Rec-FP
 Spring, Hudson and Van Dam sts—Henry Heide, 313 HudsonRefSvs(R)-FP-D&R-CF
 3 av, 2916—Woeffle & Peiffer, RefSvs(R)-FP-D&R-FD-CF
 Tompkins st, 2-6—Grand Shoddy MillRQ
 Washington st, 513—J Lahn & CoSpr-FP-FA
 Watts st, 76-84—Gramercy Chocolate Co, RefSvs(R)-FP-D&R-FD-CF
 19 st, 205 W—Apt & FrankelFP-FA-Rec
 23 st, 402 W—Nat Brewers Academy & Consulting BureauRefSvs(R)-FP-D&R-FD-CF
 24 st, 46 W—Masonic Club, RefSvs(R)-FP-FD-CF

39 st, 231 W—N Y Pneumatic Service Co, RefSvs(R)-FP(R)-FD
 45 st, 50 W—Bretton Hall Co, RefSvs(R)-FP-FD-CF
 45 st, 109 W—Hotel St James, FP-FD-RefSvs(R)
 50 st, 345 W—N Y Polyclinic Hosp, RefSvs(R)-FP-FD-CF
 51 st, 107 W—August Anderson & CoD&R
 51 st, 129 W—H C Frick, 5 av and 70thFP
 54 st, 151 W—Isaac N Seligman, 1 William, El-NOs
 56 st, 110 W—Edmund CoffinFP-NOs
 56 st, 509 W—Poertner Motor Car Co, Rec-NOs-FP
 59 st, 437 W—Columbia University, RefSvs(R)-FP-FD-CF
 62 st, 38 W—H & W Carburetor CoCF
 72 st, 201 W—Fairfax Hotel Co, RefSvs(R)-FP-FD-D&R-CF
 110 st, 145-61 W—Cathedral Park Garage Co, FA
 184 st, 521 W—Washington B Reed, 420 E 25, Rec
 207 st, 512 W—Harris SchlesingerEl
 Broadway, 5588—Joachim Burfeindt, RefSvs(R)-FD-CF-D&R
 Broome st, 430—Jesse Browne, Jr, 314 Shelton av, Jamaica, L IEx-FP
 Canal st, 199-201—Braunstein BrosSt(R)
 Centre st, 120—Henry Miller, 333 W 37Ex(R)
 East Houston st, 330—Aaron Goodman, Ex-St(R)-FP
 35 st, 165 E—J Edgar Leaycraft, 30 E 42, Ex-St(R)
 59 st, 234 E—Bloomingdale Bros, 3 av and 59, Ex-FP-St(R)
 79 st, 535-45 E—Richard Croker, Jr, 331 Madison avEx(R)-FP(R)
 110 st, 178 E—New York Trust Co, 26 Broad, Ex
 125 st, 312 E—Sarah Larson, 3008 Perry avEx
 5 av, 366—Albert B Ashforth, 10 E 33, ExS-St(R)
 5 av, 391—C G Gunther's SonsFP-Ex(R)
 Fulton st, 43—Chas F Noyes Co, 92 William, Ex(R)-St(R)
 Norfolk st, 30 (rear)—Cong Anshe Korbhelner, Ex-St(R)-ExS
 Orchard st, 20—Abe PostmanEx
 Pearl st, 212—Mary H McCulloch, c Jas W, 100 WilliamEx-Ex(R)
 35 st, 9 W—City Const Co, 103 Park avEx
 46 st, 73 W—Philip A Fitzpatrick, Glen Cove, L ISt(R)-Ex
 46 st, 152 W—John W Rumsey, 33 W 42, St(R)-FP-Ex
 47 st, 107 W—Emma T Mittelstaedt, 86 University plEx-O
 48 st, 23-5 W—Ashford & CoEx-St(R)
 56 st, 543 W—Chevrolet Motor Co, 600 W 57, Ex
 98 st, 320-2 E—Schwartz Bros, 326 E 98, St(R)
BRONX ORDERS SERVED.
 Daly av, 2070—Individual Garages, CF-Ex-NOs
 134 st, 23-5 E—Thomas AnersonCF-Rec
 142 st, 336 E—Central Union Gas Co, 529 Courtlandt avExS
 145 st, 338-40 E—C H J FrodenbrecherRQ
 151 st, 238-40 E—Louisa VulcanoFA
 Grand Concourse, 2495—Gristede Bros, 1801 Park avRefSvs(R)-FP-FD-CF
 188 st and Sedewick av—Webb's Academy & Home for ShipbuildersRefSvs(R)-FP-D&R-FD-CF
 Sedgwick av, 1319—Trio Chemical Co, El-Rec-CF-NOs
 Sedewick av, 1387—Aetna Explosives Co, 120 BwayEl-FA-FP-CF
 Southern Boulevard, 1284—Henry Holsten, RefSvs(R)-D&R-FD-CF
 Southern Boulevard, 98—Jacob Doll & Sons, St(R)
 3 av, 3403—Fred Muller, RefSvs(R)-D&R-FD-CF-App
 Franklin av, 1209—OwnerRub
 Canal pl, 348-50—Faber Piano Co, 347 Rider avFA
 Fordham road, 493 F—Fordham University, DC
 3 av, 2685—United Cigar Stores Co, 44 W 18, FP(R)
 Cypress av, 192-8—Laffargue CoFD
 Cypress av, 122-8—Francis ConnorA
BROOKLYN ORDERS SERVED.
 Broadway, 1459—H G Bohack Co, 1291 Bway, RefSvs(R)-D&R-FD
 Broadway, 1803—H G Bohack Co, 1291 Bway, RefSvs(R)-D&R-FD
 Broadway, 1569—Simon Schwartz, RefSvs(R)-D&R-FD-CF
 Bushwick av, 1205—Julius W Meyer, RefSvs(R)-D&R-FP-FD-CF
 Classon av, 745—Brooklyn Home for Aged Men, RefSvs(R)-FP-D&R-FD-CF
 Flushing av and Broadway—H Batterman Co, RefSvs(R)-D&R-FP-FD-CF
 Jefferson st, 382—Diana Chocolate Co, RefSvs(R)-FP-FD-CF
 Kent av, from S 11 to Division av—Kent Bldg CoRefSvs(R)-D&R-FP-FD-CF
 Morton st, 24—Norma Chocolate Co, 30 Morton, RefSvs(R)-D&R-FP-FD
 Stanhope st, 62—Mertz Dairy (Inc), RefSvs(R)-FP-FD-CF
 Park av, 507—E Bick, 791 Bedford, RefSvs(R)-FP-FD-CF
 Ralph av, Dean and Pacific sts—Bklyn Hebrew Orphan AsylumRefSvs(R)-D&R-FP-FD-CF
 Washington av, 87-105—Wallace & Co, RefSvs(R)-FP-FD
 Wyckoff av, 283—Joseph Goetz, Ref-Svs(R)-D&R-FD-CF
 Wyckoff av, 217—Ort & Co, RefSvs(R)-FP-FD-CF
 Alabama av, 309—Saunders Berman, NOs-FA-Rec-Rub-FP
 Bedford av, 916—Leo StriebeckNOs-FA
 Blake av, 803—Harry DobroomiskyFA-Rec
 Bradford and Arlington avs, nec—Frank RichardsNOs-FA-Rec
 49 st (foot), Bush Terminal, Whse No 57—The Great Atlantic & Pacific Tea Co, 847 FultonNOs-FA
 Bush st, 243—D P SammonFP
 Classon av, 382—Gleason-Peters Air Pump Co, NOs-FA
 Clermont av, 482-6—John F McNallyCF
 Clarendon rd, 2184—A J SweeneyRec

Debevoise pl, 14—Dr Raffaele Muojo, 242 TillaryNOs-FA-Rec
 11 st, 123-31—Eclipse White Lead & Color Co, FA-El(R)-Rec-FP
 14 st, 1738 E—Joseph A FroellFP
 57 st, 1260—August KuhneNOs-FA-Rec
 Franklin st, 48-50—James S StantonFA
 Greenpoint av, 61—Reich & Spiegel, RQ-NOs-FA
 Greene av, 1091—Chas H Bogel, 1071 Greene avNOs-Rec-FA
 Grace Court, 8—Alfred T White, 40 Remsen, FP
 Hopkinson av, 174—Samuel SandlerRec
 Hopkinson av, 444—N M Goodman, FA-Rec-NOs-El(R)
 Hudson av, 249—M Fishette & Son, Spr-FA-NOs-Ex-RQ
 Kingsland and Meserole avs—Standard Oil Co of N Y, 26 Bway, ManhattanCF-Tel
 Knickerbocker av, 114-6—Sam Rosen, NOs-FA-GE(R)
 Lexington av, 445—Henry Petry, 1746 Myrtle avNOs-Rec-FA-El(R)
 Raymond st, 6—Joseph F McCabeNOs-FA
 Stone av, 448—Joseph B KantorFA-Rec-NOs

QUEENS ORDERS SERVED.
 8 st, 203 (L I C)—Mirrolike Mfg CoFA-Rec
 Franklin av, 161 (L I C)—Dr W Baldwin WaytEl(R)
 Fulton av, 79 (L I C)—Chas AmannFE
 Jackson av, 558 (L I C)—Goodyear Tire & Rubber Co, 1172 Bedford av, FA-Rec-El(R)-FP-SA
 2 av, 926 (Astoria)—Joseph CapekFA-Rec

RICHMOND ORDERS SERVED.
 Bay st, 466—M J Gordon CoRec-CF

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BATAILLE & CO., A., 587 Hudson street. Tel. Chelsea 891.

Iron Work (Arch. and Struc.)

GRAND CENTRAL IRON WORKS, 212 East 52d street. Tel. Plaza 3583.
HECLA IRON WORKS, Brooklyn, N. Y. Tel. Greenpoint 490.
PERLMAN IRON WORKS, INC., A., 1735 West Farms road. Tel. Intervale 2167.
SCHWENN, WM., 822 Lexington avenue, Brooklyn. Tel. Bushwick 1700.
WELLS ARCH. IRON CO., River avenue and East 151st street. Tel. Melroe 8290.